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Relationship Between Organizational Commitment and Turnover Intentions Among Healthcare Internal Auditors

Mouhamadou Thile Sow
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Walden University

College of Management and Technology

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Mouhamadou Thile Sow

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Walden University
2015

Abstract

Relationship Between Organizational Commitment and Turnover Intentions
Among Healthcare Internal Auditors

by

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MBA, Amberton University, 2009

BS, University of Texas at Dallas, 2006

Doctoral Study Submitted in Partial Fulfillment
of the Requirements for the Degree of
Doctor of Business Administration

Walden University

August 2015

Abstract

Insufficient auditing staff has become a challenge facing internal auditing in the healthcare industry. Auditors' turnover rates range from 13.4% to 46.6% in the United States based on the type of organization. The purpose of this correlational study was to examine the relationship between affective commitment, continuance commitment, normative commitment, and turnover intention among auditors. Self-determination theory of motivation was the theoretical framework for examining the employee turnover problem. A random sample of 92 internal auditors was administered the TCM Employee Commitment Survey and Turnover Intention Scales. The model as a whole was able to significantly predict turnover intentions, $F(3, 88) = 15.365, p < .000$. The effect size, indicated that the model accounted for approximately 36% of the variance in turnover intentions. Affective commitment (beta = $-.519, p = .000$) was the only measure of commitment that made a significant contribution to the model. The implications for positive social change included the potential to help business leaders decide on the types of organizational commitment they should catalyze to potentially reduce turnover rates. Healthcare leaders can use the information to reduce the turnover of auditors, increase the quality of audit in healthcare, and improve the quality and reduce the cost of healthcare for society.

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Dedication

Completion of this doctoral study would not have been possible without strength from God who gave me perseverance when I needed it the most and I am grateful. I dedicate this achievement to my wife, Kyra Butler Sow, who was exceptionally patient throughout this journey. Her unending support and sacrifice allowed me to pursue this dream. Special recognition also goes to my family; specifically my parents, Mr. Moustapha Sow and Mrs. Thille Sy, who have given me guidance and support throughout my life.

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To my committee members, Dr. Jennifer Scott, Dr. Brenda Jack, and Dr. Al Endres, and Dr. Reginald Taylor, Methodologists, I appreciate your knowledge, feedback, professional support, and wisdom throughout this process. Thank you to the entire Walden University staff for their professional advice. Lastly, I am grateful to Dr. Freda Turner for her continuous support and encouraging words throughout this process.

I would like to especially thank the Association of Healthcare Internal Auditors (AHIA) and to those who participated in this study. I am thankful for Mr. Robert Michalski, Chair of AHIA, who included a link to my survey in the AHIA electronic newsletter and was instrumental in my data collection.

Deep appreciation goes out to Dr. Gregory Uche, Dr. Moussa Berete, and Dr. Carolyn J. Jackson for helping me understand the doctoral rubric and guiding me through the process. They provided me with invaluable wisdom. I am eternally grateful, thank you all for your expertise.

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Section 1: Foundation of the Study

Staff turnover has become a challenge facing the auditing profession (Chi, Hughen, Lin, & Lisic, 2013). Auditors' turnover rate ranges from 13.4% to 46.6% in the United States based on the type of organization (Hennes, Leone, & Miller, 2010). This high turnover has an impact on every industry, including the healthcare industry.

Insufficient auditing staff quantity has become one of the top three challenges facing internal auditing in the healthcare industry, primarily due to the unbalance of supply and demand of auditors (Lafleur, Soileau, Soileau, & Summers, 2012). The objective of this study was to contribute to the possible solution of the staffing issue of internal auditors in the healthcare industry by examining the relationship between organizational commitment and turnover intentions of these auditors.

Background of the Problem

The bankruptcy of Enron raised many concerns in the field of internal auditing from both scholars' and practitioners' perspectives. Starting in 2002, publically traded companies' leaders have to comply with the Section 404 of the Sarbanes-Oxley Act (SOX). The purpose of the Section 404 is to reduce the likelihood of corporate fraud by requiring publicly traded companies' leaders to ensure their managers perform internal audit, test, and document their financial reporting (Wang & Huang, 2013). Many leaders of companies that are not publically traded like healthcare providers comply with SOX because the stakeholders would like them to do so (Zajac, 2010). Those trends including the fall of Enron and the focus on complying with the Section 404 of SOX resulted in an increase in the demand of internal auditors.

The SOX legislation has not only resulted in a significant increase in demand of internal auditors, it has also resulted in an increased turnover of internal auditors (Tiamiyu & Disner, 2009). Turnover has become a significant challenge facing the auditing profession (Chi et al., 2013). Chi et al. noted that staff turnover could negatively affect audit quality. The value of audit quality is significantly important for scholars, practitioners, and regulators in the field of audit (Chen, Chen, Lobo, & Wang, 2011). Employee turnover is always expensive, given that hiring and training a new employee costs from 25% to 500% of the salary of the employee (Ballinger, Craig, Cross, & Gray, 2011). Given the cost related to employee turnover and the value of audit quality, a study on factors potentially affecting turnover intention of auditors would likely benefit business leaders (Ballinger et al., 2011).

Given the current trends in the healthcare sector, studying auditors' turnover within the healthcare industry could provide a good opportunity for understanding the turnover of internal auditors, in general. The recent growth, the transparency concerns, and the higher regulatory standards have increased the pressure on internal auditors in the healthcare industry (López, Rich, & Smith, 2013). Results of previous studies have shown that issues related to staff quantity are one of the top three challenges facing the profession of internal audit in the healthcare industry (Lafleur et al., 2012).

Problem Statement

The auditing profession has a long history of high turnover rates (Herda, 2012). In a study conducted by the Association of Healthcare Internal Auditors and the Louisiana State University in 2012, approximately 31% of participants recognized insufficient staff

quantity as one of the top three challenges facing internal auditing in the healthcare industry (Lafleur et al., 2012). The general business problem is the shortage of internal auditors in the healthcare industry. The specific business problem is that there is limited knowledge pertaining to the relationship between organizational commitment and the turnover intention of healthcare internal auditors in the United States that managers could use to increase the retention of internal auditors within the healthcare industry and thereby decrease turnover costs.

Purpose Statement

The purpose for this quantitative methodology with a correlational design study was to examine the relationship between organizational commitment and turnover intention of healthcare internal auditors in the United States. The independent variables were the three types of organizational commitment: (a) affective, (b) continuance, and (c) normative. The dependent variable was the turnover intention of internal auditors in the United States healthcare industry.

The general population included approximately 1,400 members of Association of Healthcare Internal Auditors (AHIA) working in the United States. This population was appropriate for this study because all of the members of AHIA are internal auditors working in the healthcare industry. AHIA is a network of experienced healthcare internal auditors.

The results of this study may contribute to social change by providing information that healthcare leaders can use to reduce the turnover of auditors, increase the quality of auditing in healthcare, and improve the quality and reduce the cost of healthcare for

society. The results from this study may benefit business practice by increasing the understanding of healthcare industry leaders on the factors influencing employee turnover; thereby enabling them to improve internal auditors' retention and decrease turnover costs.

Nature of the Study

In the process of selecting the most appropriate research method for this study, I considered each of the three research methods including quantitative, qualitative, and mixed method (Venkatesh, Brown, & Bala, 2013). The purpose for this study was to examine the relationship between organizational commitment and turnover intention of healthcare internal auditors in the United States, which aligns with the concepts of quantitative research. The focus of quantitative methods is to use measurable data to examine the relationship among variables (Rozin, Hormes, Faith, & Wansink, 2012). A qualitative method was not appropriate for this study because the focus of a qualitative study is to understand people's beliefs, experiences, and perspectives (Zachariadis, Scott, & Barrett, 2013). The mixed method was not the most appropriate method for this study because of the complexity and the amount of time associated with conducting a mixed method of research. Conducting a mixed method study requires the researcher to collect and analyze both qualitative and quantitative data; which might be very time consuming (Venkatesh et al., 2013).

A correlational design is the quantitative research design for this study. In the process of selecting the research design, I considered three types of quantitative research design including correlational, experimental, and quasi-experimental (Venkatesh et al.,

2013). The purpose for this study aligns with the concepts of correlational design. The focus of correlational or non experimental design is to evaluate the degree and nature of the relationship among variables (Hargreaves-Heap, Verschoor, & Zizzo, 2012). The experimental design was not appropriate for this study because the focus of the experimental design is to evaluate causal relationships among variables (May, Joshi, & Nair, 2012). The quasi-experimental design was also not appropriate for this study because the quasi-experimental design is an experimental design without random assignment (May et al., 2012). Assigning participants to control groups would not have been feasible for conducting this study. The objective of this study was not to examine the causal relationship between organizational commitment and turnover intention, but to examine the degree and the nature of the association between organizational commitment and turnover intention. It would not have been feasible to randomly assign various levels of commitment to individual internal auditors.

Research Question and Hypotheses

In this study, the goal was to examine how affective commitment, continuance commitment, and normative commitment related to turnover intention of auditors in the healthcare industry. The study included three independent variables: (a) affective commitment, (b) continuance commitment, and (c) normative commitment, and one dependent variable of turnover intention. The central research question was:

How do affective, continuance, and normative commitment relate to the turnover intention of internal auditors?

H1₀: There is no significant relationship between affective commitment and turnover intention.

H1_a: There is a significant relationship between affective commitment and turnover intention.

H2₀: There is no significant relationship between continuance commitment and turnover intention.

H2_a: There is a significant relationship between continuance commitment and turnover intention.

H3₀: There is no significant relationship between normative commitment and turnover intention.

H3_a: There is a significant relationship between normative commitment and turnover intention.

Survey Questions

In this study, I used two existing survey instruments to collect data. These instruments included the TCM employee commitment survey for collecting organizational commitment data, and the Turnover Intention Scale for collecting data on turnover intention. I received permission for using each of the two instruments from their authors, Meyer and Fu, Population Studies Center Library for Social Research, University of Michigan. Robert Michalski, Chair of AHIA gave permission for publishing the surveys. Following are the two survey instruments.

TCM Employee Commitment Survey

I used the TCM instrument to collect data for affective commitment, continuance commitment, and normative commitment (Meyer & Allen, 2004). I included the permission to use the academic version of the TCM employee commitment survey in Appendix A. Following are related items of the TCM commitment survey:

Affective Commitment Scale.

1. I would be very happy to spend the rest of my career with this organization.
2. I really feel as if this organization's problems are my own.
3. I do not feel a strong sense of *belonging* to my organization.
4. I do not feel *emotionally attached* to this organization.
5. I do not feel like *part of the family* at my organization.
6. This organization has a great deal of personal meaning for me.

Continuance Commitment Scale.

1. Right now, staying with my organization is a matter of necessity as much as desire.
2. It would be very hard for me to leave my organization right now, even if I wanted to.
3. Too much of my life would be disrupted if I decided I wanted to leave my organization now.
4. I feel that I have too few options to consider leaving this organization.

5. If I had not already put so much of myself into this organization, I might consider working elsewhere.
6. One of the few negative consequences of leaving this organization would be the scarcity of available alternatives.

Normative Commitment Scale.

1. I do not feel any obligation to remain with my current employer.
2. Even if it were to my advantage, I do not feel it would be right to leave my organization now.
3. I would feel guilty if I left my organization now.
4. This organization deserves my loyalty.
5. I would not leave my organization right now because I have a sense of obligation to the people in it.
6. I owe a great deal to my organization.

Turnover Intention Scale

In this study, I used the three-item Turnover Intention Scale from the Michigan Organizational Assessment Questionnaire to measure turnover intention (Cammann, Fichman, Jenkins, & Klesch, 1983). I have received permission to use the Turnover Intention Scale, as shown in Appendix B. The three items of the scale were:

1. How likely is it that you will actively look for a new job in the next year?
2. I often think about quitting.
3. I will probably look for a new job next year.

Theoretical Framework

The basis of this study was the self-determination theory of motivation. This theory, advanced by Deci and Ryan (1985) has its foundation in the psychology of human motivation and personality. The self-determination theory provides a viable framework for studying employee turnover (Forrier, Sels, & Stynen, 2009). The core of self-determination theory of motivation focuses on the identification and satisfaction of three psychological needs including: (a) autonomy, (b) competence, and (c) relatedness (Deci & Ryan, 1985). Autonomy refers to the feeling of free choice and relatedness refers to the feeling of value and appreciation (Meyer & Maltin, 2010). The competence need refers to the need of employees' needs to process the skills and capabilities needed to perform their tasks (Martin & Hill, 2013). Self-motivation theorists consider the need of every individual or organization to make choice without interference of others (Robson, Schlegelmilch, & Bojkowszky, 2012). Those psychological needs lead to the three types of organizational commitment including: (a) affective commitment, (b) continuance commitment, and (c) normative commitment (Meyer & Parfyonova, 2010). The focus of this study was to examine how these three types of organizational commitment relate to the turnover intention of healthcare internal auditors in the United States.

Definition of Terms

A single term may have different definitions depending on the person who uses the term and the circumstance. To increase the clarity of a study, I provided definitions of relevant terms based on the context of the study (Suddaby, 2010).

Affective commitment. Affective commitment is the emotional attachment of individuals to their employing organizations (Leroy, Palanski, & Simons, 2012).

Audit. The term audit refers to a monitoring process that aims to reduce information risk (Chen, Chen, Lobo, & Wang, 2011).

Continuance commitment. Continuance commitment is the attachment of individuals to their employing organizations based on the consequence related to leaving (Balassiano & Salles, 2012).

Internal audit. The term internal audit refers to the analysis of the control and efficiency of internal and public finance management (Szczepankiewicz, 2010).

Healthcare industry. The healthcare industry is a highly regulated industry encompassing hospitals and clinics, pharmaceutical and medical device companies, medical laboratories, nursing homes, healthcare products and service suppliers, and managed care centers (Yuan, López, & Forgione, 2012).

Normative commitment. Normative commitment is the moral attachment of individuals' attachment level to their employing organizations (Balassiano & Salles, 2012).

Organizational commitment. The term organizational commitment refers to the level of attachment of individuals to their employing organizations (Dey, 2012).

Turnover intention. Turnover intention is the intent of employees to leave their current employer (Long & Thean, 2011).

Assumptions, Limitations, and Delimitations

Assumptions

Researchers should report assumptions underlining their studies (Lam, 2010). Assumptions are factors that researchers consider true, although are not verified (Kent, 2009). Three assumptions including one method related assumption and two data collection related assumptions underlined this study. Positivist quantitative researchers assume that the results of a study using one social group could be generalized to future social groups (Al-Habil, 2011). The first assumption of this study was that the sample used in the study was representative of all the internal auditors in the United States healthcare industry and all participants have both local and national expertise. An online survey was the means for data collection in this study. Although I sent the survey to only internal auditors in the United States healthcare industry, the second assumption was that people actually completing the survey were all internal auditors within the healthcare industry in the United States. Finally, accuracy of the responses depends on the participants; the third assumption was that participants completed the survey with honesty.

Limitations

Limitations are weaknesses or drawbacks of the study that researchers identify and disclose to participants and the audience of the study (Kent, 2009). The purpose of this study was to examine how the three types of organizational commitment related to turnover intention of internal auditors in the United States healthcare industry. The first limitation of the study was that the results did not show the causal relationship between

organizational commitment and turnover intention; the focus was to examine the degree and nature of the association among the variables. The second limitation of the study was that the scope of the study did not include other factors that affected the relationship between organizational commitment and turnover intention. Other work and nonwork related factors including demographics are likely to affect the relationship between organizational commitment and turnover intention (Dirani & Kuchinke, 2011). The third limitation of this study was related to the use of an online survey. Although an online survey is convenient and less expensive, it reduces the degree of collaboration between researchers and participants as compared to other data collection methods such as telephone and face-to-face interviews.

Delimitations

Delimitations refer to the scope of the study (Beisel, 1982). The scope of this study included only internal auditors in the healthcare industry in the United States. The results of this study did not apply to other types of auditors in the healthcare care industry in the United States or any other country. The results of the study did not apply to internal auditors in other industries. The results of this study did not apply to internal auditors in the healthcare industry in another country.

Significance of the Study

Turnover is one of the most challenging issues facing the auditing profession in the United States healthcare industry (Lafleur et al., 2012). The objective of this study was to contribute to the solution of turnover issues of internal auditors in the United States healthcare industry. This subsection includes a discussion of the potential value to

business and social impact, the contribution of this study to business practice, and the implication for social change.

Value to Business/Social Impact

Given the cost related to employee turnover and the value of audit quality, a study on factors potentially affecting turnover intention of auditors could have a significant business impact in the healthcare industry. Previous researchers have shown that turnover of healthcare internal auditors is likely to affect the quality of audit in healthcare (Chi et al., 2013). Since healthcare is not only a business problem, but also a relevant social matter, a study on the turnover of healthcare internal auditors is likely to have a positive social impact.

Contribution to Business Practice

The focus of this study was to increase the understanding of corporate leaders regarding the drivers of the turnover of internal auditors within the United States healthcare industry. In general, employee turnover is always expensive, given that hiring and training a new employee costs from 25% to 500% of the salary of the employee (Ballinger et al., 2011). Staff turnover has become a major challenge for the auditing profession in the United States healthcare industry, and this challenge could affect audit quality (Chi et al., 2013). Given the costs related to employee turnover and the shortage of auditors in the healthcare industry, the results of this study could contribute to the improvement of business practice in the healthcare industry. The results of this study may inform business leaders on how the three types of organizational commitment relate to employee turnover, hence helping those business leaders decide on the types of

organizational commitment they should promote in their organizations to potentially reduce turnover rates among internal auditors and thereby reduce the expected costs of turnover.

Implications for Social Change

Given the growing demand of compliance in healthcare, the role of internal audit has become very important in improving the quality of healthcare (Limmroth, 2012). Improving healthcare quality may require a high quality internal audit; however, staff turnover is a significant threat to audit quality (Chi et al., 2013). Reducing turnover of internal auditors in healthcare is likely to increase audit quality in the healthcare industry, which in consequence is likely to improve the quality of health (Chi et al., 2013). The results of this study may contribute to social change by providing information that healthcare leaders can use to reduce the turnover of auditors, increase the quality of audit in healthcare, and improve the quality and reduce the cost of healthcare for society.

A Review of the Professional and Academic Literature

The purpose for this quantitative, correlational design study was to examine the relationship between organizational commitment and turnover intention of healthcare internal auditors in the United States. This literature review includes relevant previous and current studies related to the purpose for the study. I divided this literature review into three main sections including a section on audit, a section on organizational commitment, and a section on turnover intention. Each section includes multiple subsections related to the purpose for the study. Figure 1 represents the organizational diagram of the literature review.

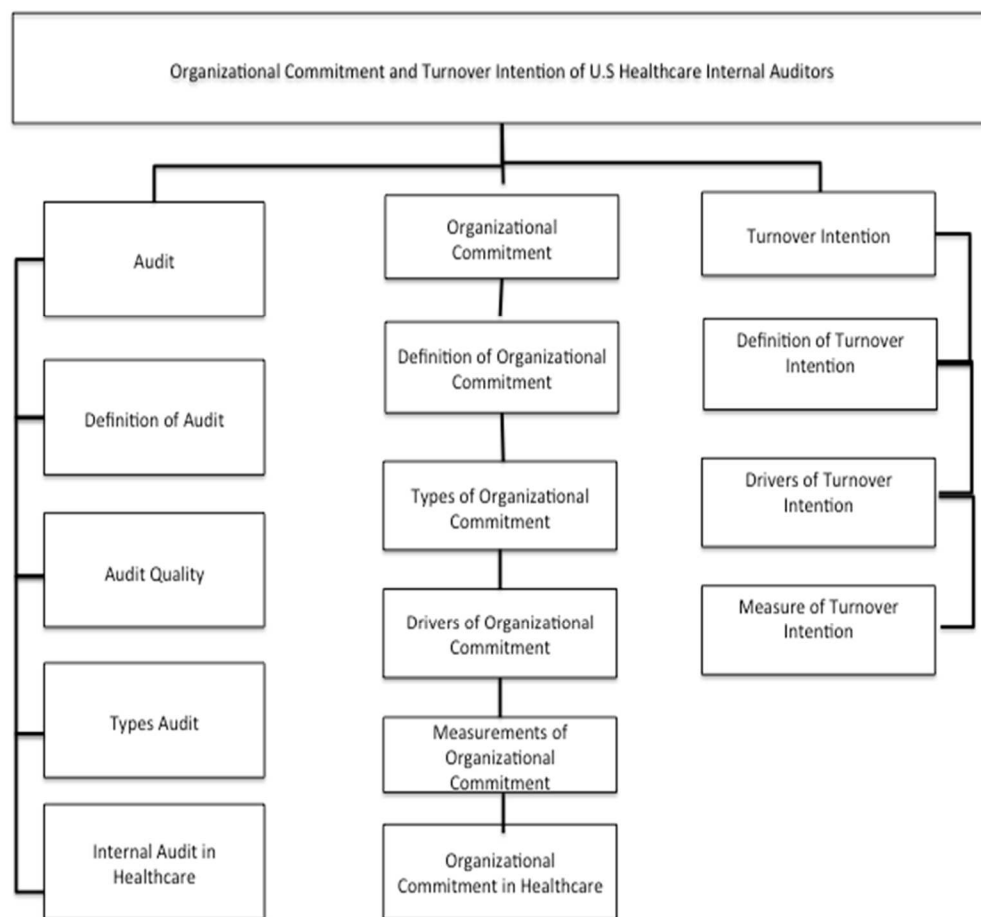


Figure 1. Organizational diagram of the literature review.

In this literature review, I used EBSCOhost and ProQuest databases as the search engines. The following key words allowed me to find relevant literature related to the purpose for this study: *Audit, internal audit, healthcare, organizational commitment, turnover, turnover intention, retention, and attrition*. To maintain academic rigor required by Walden University DBA program, I ensured that over 85% of the sources are peer-reviewed articles published within the last 5 years of 2015, the expected date of CAO approval. Table 1 displays the summary of sources I used in the literature review.

Table 1

Summary of Sources Used in the Literature Review

Reference Type	Count	Percentage
Peer-Reviewed Journals within 5 Years of 2015	91	96%
Peer-Reviewed Journals more than 5 Years of 2015	1	1%
Books within 5 years of 2015	0	0%
Books more than 5 years of 2015	1	1%
Dissertations within 5 Years of 2015	1	1%
Dissertations more than 5 Years of 2015	0	0%
Web Sources	1	1%
Total Sources	95	100%

Concept of Audit

Participants of this study are audit professionals; understanding the concept of audit is essential for the success of this study. This section of the literature review covers relevant literature surrounding the concept of audit. Topics covered in this section include definition of audit, audit quality, types of audit, and audit in the healthcare industry.

Definition of audit. Although the focus of this study was not on understanding audit, it was important to provide at least a brief discussion on the definition and history of audit, because the participants of the study are audit professionals. Understanding the definition of audit is likely to help in understanding the importance of organizational commitment and turnover of auditors. This subsection includes a brief review of the definition and origin of the term audit.

Coming from the Latin word *auditare*, which means to listen, the term audit emerged from the economic crisis of 1929 in the United States when the recession affected businesses (Petraşcu, 2010). Audit often refers to the process of assessing all the evidence while maintaining objectivity and avoiding bias (Guiral, Ruiz, & Rodgers, 2011). During the economic crisis of 1929, the interest of business leaders grew in reducing fees and taxes; they started analyzing thoroughly all the accounts containing fees and taxes generating transactions (Petraşcu, 2010). Since then, auditing has become the means to assessing the validity and reliability of information and processes (Elefterie & Ruse, 2012). The current process of audit is leading more toward interactivity, including face-to-face discussions between different stakeholders (Pongsatitpat & Ussahawanitchakit, 2012). In several domains, the term audit is now interchangeable with auditing, control, inspection, supervision, and checking (Petraşcu, 2010).

Audit quality. According to Chi et al. (2013), audit staff turnover is likely to have a negative impact on audit quality. Audit quality is one of the most important and most discussed topics in the field of audit (Okab, 2013). Audit quality is significantly important for various stakeholders of audit including scholars, practitioners, and regulators (Chi et al., 2013). Given the importance of audit quality and the impact of auditors' turnover on audit quality, understanding audit quality is likely to help understand the value of studying turnover of auditors. This subsection covers studies related to audit quality.

The pressure on auditors to improve audit quality has significantly increased in the past decade (Chi et al., 2013). This increased pressure has led to an increased interest

of both scholars and practitioners in finding factors that influence audit quality (Hussein & MohdHanefah, 2013). In addition to audit staff turnover, several other factors affect audit quality (McKnight & Wright, 2011).

The performance of auditors is one of the most important drivers of audit quality (McKnight & Wright, 2011). Delivering a high quality audit requires auditors to be able to avoid bias. A high quality audit requires auditors to assess all relevant events, and ensure that the evidences used for decision making are reliable (Guiral et al., 2011).

In addition to the performance of auditors, Pongsatitpat and Ussahawanitchakit (2012) pointed at audit review process as another important driver of audit quality. Audit review is an important step toward improving the quality of audit (Tan & Shankar, 2010). The audit review process does not only allow auditors and reviewers to control the quality of the audit, but also allows them to measure performance (Pongsatitpat & Ussahawanitchakit, 2012). Using survey data from 261 certified public accountants in Thailand, Pongsatitpat and Ussahawanitchakit investigated the effect of audit review on audit performance and audit quality. The results showed that audit review process has an influence on audit quality.

Audit partner rotation is another important driver of audit quality (Daugherty, Dickins, Hatfield, & Higgs, 2013). Using data from 170 audit partners from 14 firms, Daugherty, Dickins, Hatfield, and Higgs (2012) investigated the effect of mandatory audit partner rotation on audit quality. The results showed that mandatory partner rotation leads to actions such as extensive commuting, relocation, and sometimes turnover of auditors. Those actions have a negative impact on audit quality (Daugherty et al., 2012).

Types of audit. Although the focus of this study was on internal auditors, discussing other available types of audit is likely to help in understanding the turnover of internal auditors. This subsection of the literature review includes a discussion on the different types of audit. The review covered the definitions of the types of audits as well as the divergences and convergences between the discussed types of audit.

Researchers in the field of audit often discuss two types of audit including internal audit and external audit (Prawitt, Sharp, & Wood, 2011). The International Institute of Internal Auditors (IIA) defined internal audit as “an independent and objective activity, an organization that gives assurance as to the degree of control by the operations, a guide to improve operations and contribute to an adding value” (Petraşcu, 2010, p. 240). External audit is the process of evaluating and opining how well the management assesses internal control (Desai, Roberts, & Srivastava, 2010). The two types of audit have some convergences and some divergences.

Internal and external audit have many convergences (Davidson, Desai, & Gerard, 2013). The focus of both internal and external audit is to improve the effectiveness of internal control (Bota-Avram, 2011). Both internal auditors and external auditors have to adhere to ethical and professional standards (Peters, Abbott, & Parker, 2012). Researchers have also shown that the assistance of internal auditors not only eases the process of external audit, but also contributes to the reduction of external audit fees (Abbott, Parker, & Peters, 2012). External auditors rely on the work of internal auditors (Davidson et al., 2013). In addition to easing the process and reducing the cost, internal audit assistance also improves the timeliness of external audit (Peters et al., 2012).

The main divergence between internal audit and external audit is the organizational structure (Kaplan, Pope, & Samuels, 2011). While internal auditors are often an integral part of the organization, external auditors come from third party organizations (Kaplan et al., 2011). While external auditing is a legal requirement for many organizations, internal auditing is not mandatory (Kim, Simunic, Stein, & Yi, 2011).

Audit in healthcare. Participants of this study are audit professionals in the healthcare industry. Reviewing literature on audit in the healthcare industry may help in understanding the organizational commitment and turnover intention of auditors in this industry. This subsection of the literature review includes a high level overview of the field of auditing in the United States healthcare industry.

Audit in the United States healthcare industry is a very complex and costly process (Hysong, Teal, Khan, & Haidet, 2012). Auditors in this sector should have both local and national expertise (Yuan et al., 2012). A study involving 535 for-profit healthcare companies in the United States showed an average spending of \$1.4 million per company from 2004 to 2009 (Yuan et al., 2012). With combined revenues of over \$2.5 trillion per year, the healthcare industry is one of the largest and most rapidly growing industries in the United States (Truffer et al., 2010). Because some of the revenues of the healthcare industry come from federal, state, and city programs, auditing in this industry is subject to both local and national compliance (Yuan et al., 2012).

Improving quality has become one of the most important topics in the healthcare industry (O'Leary, Slutsky, & Bernard, 2010). Poor quality of process causes

approximately 30% of hospital costs (Alhatmi, 2010). Although auditing is complex and expensive in healthcare, it may be a good tool for improving quality in healthcare (Hysong et al., 2012). According to Twigg, Desborough, Bhattacharya, and Wright (2013), auditing is a critical step toward effective performance measurement and quality improvement in healthcare.

Organizational Commitment

The three types of organizational commitment were the independent variables in this study. Understanding the concept of organizational commitment is necessary in examining how the types of organizational commitment relate to other variables. This section of the literature review includes relevant studies surrounding the concept organizational commitment. Topics covered in this section include definition of organizational commitment, types of organizational commitment, drivers of organizational commitment, measures of organizational commitment, and organizational commitment in the healthcare industry.

Definition of organizational commitment. Given the role of organizational commitment in the relationship between individuals and their organizational, the concept of organizational commitment has become a major topic of management and behavioral sciences (Rehman, Shareef, Mahmood, & Ishaque, 2012). Understanding organizational commitment has attracted the interest of many scholars and practitioners (Morrow, 2011). Organizational commitment is a leading driver of many organizational behaviors including turnover intention (Taing, Granger, Groff, Jackson, & Johnson, 2011). The

focus of this subsection of the literature review is to present some definitions of organizational commitment.

The past 3 decades have witnessed a growing number of studies on organizational commitment (Soumyaja, Kamalanabhan, & Bhattacharyya, 2011). The literature offers a variety of definitions of organizational commitment (Arora, Nuseir, Nusair, & Arora, 2012). Organizational commitment refers to the desire and the willingness of an employee to contribute to the success of an organization (Sani, 2013). The definition of Sani overlooked the reasons of commitment. A year earlier, Ellenbecker and Cushman (2012) considered the reasons of commitment and they defined organizational commitment as the various reasons that drive an employee's attachment to an organization. Some of these reasons included moral attachment, emotional attachment, and obligation (Balassiano & Salles, 2012; Ellenbecker & Cushman, 2012). Dey (2012) went beyond an employee's attachment and willingness to help the organization succeed, and added the employee's willingness to stay with the organization.

Drivers of organizational commitment. Various factors are likely to drive an employee's organizational commitment. Understanding the drivers of organizational commitment may be helpful in examining the relationship between organizational commitment and turnover intention. This subsection of the literature includes a review of relevant studies related to factors that drive organizational commitment.

Several workplace-related factors including job satisfaction drive an employee's organizational commitment (Qamar, 2012). In a quantitative study, Srivastava (2013) collected data from 247 middle level managers in the private sector to examine how job

satisfaction relates to relationship organizational commitment. The results showed a positive relationship between job satisfaction and organizational commitment. Albrecht (2012) also supported the driving effect of job satisfaction on organizational commitment.

Other work related factors such as job stressors and emotional exhaustion also drive organizational commitment (Kemp, Kopp, & Kemp, 2013). In a mixed methods study involving 435 professional truck drivers, Kemp et al. examined how job stressors and emotional exhaustion related to organizational commitment. The results showed that both job stressors and emotional exhaustion related positively to organizational commitment.

In addition to job satisfaction, job stressors, and emotional exhaustion, several other factors such as security, health, work conditions, and human development may drive organizational commitment (Farjad & Varnous, 2013). In a study involving managers and deputies of a communication company and an infrastructure company, Farjad and Varnous examined the effect of various workplace factors on organizational commitment. The results indicated that security, health, work conditions, and human development have strong impacts on organizational commitment. Workplace physical environment was found to be a significant driver of an employee's organizational commitment (McGuire & McLaren, 2009).

Gallato et al. (2012) found leadership and organizational culture as drivers of job satisfaction, which is a driver of organizational commitment. Other researchers such as Khan, Hafeez, Rizvi, Hasnain, and Mariam (2012) and Leroy, Palanski, and Simons

(2012) also indicated leadership style as a driver of organizational commitment. Behavioral integrity also drives organizational commitment (Fritz, O'Neil, Popp, Williams, & Arnet, 2013; Leroy et al., 2012). Gumusluoglu, Karakitapoğlu-Aygüna, and Hirst (2013) introduced procedural justice as another driver of organizational commitment.

Types of organizational commitment. The three types of organizational commitment including affective commitment, continuance commitment, and normative commitment were the independent variables in this study. Understanding the independent variables is necessary for achieving the purpose for this study. This subsection of the literature includes a review of relevant literature related to the three types of organizational commitment. Table 2 shows the differences between the three types of organizational commitment in terms of reasons for committing.

Employees commit to organizations for various reasons (Ellenbecker & Cushman, 2012). Gill, Meyer, Lee, Shin, and Yoon (2011) support the three types of organizational commitment. The following few paragraphs introduce the three types of organizational commitment.

Affective commitment. Employees may commit to their employing organization because they are satisfied and they feel the sense of belonging to the organization (Kimura, 2013). Kimura found perceptions of politics perception affective commitment relationship of leader-member exchange (LMX) are weaker when political skill and quality of LMX are high. Researchers refer to this type of commitment as affective commitment (Jussila, Byrne, & Tuominen, 2012).

Affective commitment is the extent to which employees feel emotionally linked, identified, and involved with the organization and employees want to stay at the organization (Balassiano & Salles, 2012). Affective commitment refers to the emotional attachment employees have to their employing organizations (Leroy et al., 2012). Leroy et al. (2012) tested the hypothesis that authentic leadership behavior precedes perceptions of leader behavioral integrity, which affects follower affective commitment. The results support the finding of authentic leadership is related to follower affective commitment. An affective commitment occurs when employees commit because they want to, not because they have to (Kimura, 2013). This type of commitment is indispensable for building a successful and sustainable organization (Jussila et al., 2012).

Akram, Malik, Nadeem, and Atta (2014) investigated work-family enrichment as predictors of work outcomes (e.g., job satisfaction, affective commitment, and turnover intentions). In the teaching profession, 225 individuals were selected from private and public colleges of Sargodha. The results showed that work-family enrichment was a positive predictor of affective commitment and job satisfaction but negative predictor of turnover intentions. Significant differences were found in affective commitment and

turnover intentions among teachers of private and public colleges. Balassiano and Salles (2012) studied the effect of perceived equity and justice on employees' affective commitment to the organization. The findings confirmed the perception of justice is a precursor to and cause of affective commitment but not observed as an antecedent of equity.

Continuance commitment. Continuance commitment is the extent to which employees stay in the organization because of recognition of the costs associated with leaving the organization (Balassiano & Salles, 2012). Other factors are lack of another job to replace the one that they have left, or feeling the personal sacrifices that come with leaving are considerably high. Employees feel the need to stay in the organization with continuance commitment (Balassiano & Salles, 2012).

Employees may commit to their employing organizations because of lack of better alternatives or consequences related to failing to commit (Taing et al., 2011). An investigation of 232 part-time and 244 full-time employees was conducted by Taing et al. (2011) regarding continuance commitment based on the perceptions of beneficial economic exchanges versus the perception of low job alternatives. Findings showed continuance commitment based on economic exchanges was positively related to work phenomena (e.g., task performance and citizenship behaviors); while continuance commitment based on low job alternatives was negatively related to work phenomena. Taing et al. concluded continuance commitment based on economic exchanges should be promoted and continuance commitment based on low job alternatives should not be promoted.

Researchers refer to this type of commitment as continuance commitment (Ahmadi, 2011). In the context of continuance commitment, employees commit to their employing organizations because of the consequences they are likely to face when they leave these organizations (Balassiano & Salles, 2012). Continuance commitment occurs when employees commit not because they want to, but because they need to (Balassiano & Salles, 2012). Ahmadi (2011) argued that promoting continuance commitment is unethical and may have a negative impact on an organization.

Vandenberghe, Panaccio, and Ayed (2011) examined 509 human resource professionals' perceptions regarding the moderating role of negative affectivity and risk aversion in the relationships of two bases of continuance commitment (e.g., continuance-sacrifices and continuance-alternatives) to turnover intention. Vandenberghe et al. proposed that the idea of leaving an organization is a source of stress for individuals who remain due to the fear of losing valuable advantages (e.g., high continuance-sacrifices). In contrast, those who stay on the job are stressed also because they perceive a loss of employment (e.g., continuance-alternatives). Two significant findings were: (a) negative affectivity and risk aversion to strengthen the negative relationship of continuance-sacrifices commitment to turnover intention, and (b) continuance-alternatives commitment to relate positively to turnover intention among individuals with high negative affectivity.

Normative commitment. Normative commitment is the extent to which employees have a moral obligation to stay in the organization and employees feel that they must stay in the organization (Balassiano & Salles, 2012). In addition to the desire to

commit and the consequence related to leaving, employees may also commit to their employing organizations because they feel the moral obligation to commit (Gelaidan & Ahmad, 2013). A study involved the moderating effect of organizational culture between transformational and transactional leadership styles from 371 Yemen, Malaysia public sector employees and normative commitment to change (Gelaidan & Ahmad, 2013). The results showed organizational culture was positively related with moderating the relationship between transformational leadership and normative commitment to change. Similarly, organizational culture was positively related with moderating the relationship between transactional leadership and normative commitment to change, and had a stronger effect.

In the context of normative commitment, employees are committed because of some moral obligations (Balassiano & Salles, 2012). Normative commitment occurs when an individual feels the need to reciprocate after receiving some benefits from an organization (Gelaidan & Ahmad, 2013).

Table 2

Types of Organizational Commitment

Types of commitment	Reasons for committing
Affective	Desire, feeling of belonging
Continuance	Lack of alternatives, consequences of leaving
Normative	Moral obligations

Measurements of organizational commitment. Although the TCM employee commitment survey was the instrument used to measure organizational commitment, a

review of various ways of measuring organizational commitment added value to the study. This subsection of the literature review includes a discussion on available instruments for measuring organizational commitment.

The literature offers various instruments for measuring organizational commitment (Dirani & Kuchinke, 2011). The TCM employee commitment survey is a popular instrument that measures an employee's affective commitment, continuance commitment, and normative commitment (Xu & Bassham, 2010). Developed by Meyer and Allen (1991) to measure organizational commitment, the original TCM employee commitment survey had 24 items. The revised version used in this study contains 18 items (Meyer & Allen, 2004). The validity and reliability of the TCM employee commitment survey have made this instrument very attractive to researchers (Benjamin & David, 2012).

In addition to the TCM employee commitment survey, several researchers have used the organizational commitment survey of O'Reilly and Chatman to measure organizational commitment (Dhammika, Ahmad, & Sam, 2012). The organizational commitment survey of O'Reilly and Chatman is a 12-item instrument that measures three dimensions of organizational commitment including internalization, identification, and compliance (Dhammika et al., 2012).

Organizational commitment in healthcare. As the largest industry in the United States, the healthcare industry has become the focus of research on various organizational factors including organizational commitment (Bret Becton, Matthews, Hartley, & Whitaker, 2009). Factors like predominance of human life and the complexity of the

healthcare industry have led to an increasing number of studies on organizational commitment of healthcare professionals (Somunoglu, Erdem, & Erdem, 2012). Studies on organizational commitment in healthcare have focused on the organizational commitment of nurses and physicians (Bret Becton et al., 2009; Gaudine & Thorne, 2012).

Organizational commitment is a variable of extreme importance to all industries, especially the healthcare industry (Bret Becton et al., 2009). Committed workers are likely to provide better quality of care (Kuusio, Heponiemi, Sinervo, & Elovainio, 2010; Mosadeghrad & Ferdosi, 2013). Organizational commitment of healthcare professionals is a significant driver of patient outcome, which is an important performance indicator for healthcare organizations (Ellenbecker & Cushman, 2012). Improving organizational commitment of healthcare professionals is necessary for improving the performance of the healthcare system (Kazemipour, Amin, & Pourseidi, 2012).

The literature review section on organizational commitment covered relevant studies related to organizational commitment. Topics covered include definition of organizational commitment, types of organizational commitment, drivers of organizational commitment, measures of organizational commitment, and organizational commitment in the healthcare industry. The review revealed that organizational commitment is an important performance indicator for any industry, especially the healthcare industry. This review allowed identifying a gap in the literature, which is a lack of studies on the organizational commitment of healthcare workers who are not nurses or physicians (Bret Becton et al., 2009; Furtado, Batista, & Silva, 2011; Gaudine

& Thorne, 2012; Kazemipour, Amin, & Pourseidi, 2012). Most of the studies on organizational commitment in healthcare industry focused on nurses and physicians. The intent of this study was to fill the gap in the literature by studying the organizational commitment of internal auditors in the healthcare industry; thereby reducing the costs related to employee turnover in the healthcare industry.

Turnover Intention

Given the negative impact of voluntary turnover on the effectiveness of an organization, organizational leaders seek better ways to retain valuable employees (Dong, Mitchell, Lee, Holtom, & Hinkin, 2012). Employee retention rate has become a key performance indicator for many organizations (Moussa, 2013). Companies struggle to retain employees for more than 5 years (Bagga, 2013). Approximately 50% of employees leave their organizations within the first 5 years of employment (Ballinger et al., 2011). This high turnover rate has a high financial cost to organizations (Maertz & Boyar, 2012).

The intent of this study was to examine how affective commitment, continuance commitment, and normative commitment relate to the turnover intention of internal auditors in the healthcare industry. A review of literature on turnover intention is indispensable in this study because turnover intention was the dependent variable. This section of the literature review covers relevant studies related to the concept of turnover intention. Topics covered in this section of the literature review include definition of turnover intention, drivers of turnover intention, and measurements of turnover intention.

Definition of turnover intention. Factors such as increased competition among organizations, high demand of skilled employees, and the cost of turnover, have increased the importance of employee retention (Davidson, Timo, & Wang, 2010). Those factors explain the reasons why employee turnover intention has become a topic of significance in the field of human resource management (Alonso & O'Neill, 2009). Turnover intention refers to an employee's intention to voluntarily leave an organization (Jehanzeb, Rasheed, & Rasheed, 2013). The opposite of turnover intention is intent to stay (Costen & Salazar, 2011).

Drivers of turnover intention. Employees typically leave their organizations for various reasons (Alonso & O'Neill, 2009). This subsection of the literature review covers studies related to the drivers of turnover intention. A considered assumption in this review is that intent to stay, which is the opposite of turnover intention (Costen & Salazar, 2011).

Many researchers have pointed at organizational commitment as a significant driver of employee turnover intention in many industries (Galletta, Portoghese, & Battistelli, 2011; Rashid & Raja, 2011; van Dyk & Coetzee, 2012; Yücel, 2012). Using data from 300 workers at six Pakistani banks, Rashid and Raja (2011) found a negative relationship between organizational commitment and turnover intention. In contrast, Galletta et al. (2011) used data from 442 nurses in Italy to demonstrate the positive relationship between organizational commitment and turnover intention. Galletta et al. tested the hypothesis that job autonomy and intrinsic motivation were variables related to affective commitment, which was negatively related to turnover intention. The findings

supported that affective commitment mediated the relationships between job autonomy and intrinsic motivation and turnover intention.

van Dyk and Coetzee (2012) supported those results in a study involving 206 employees in the medical and information technology field in South Africa. Although organizational commitment in general reduces turnover intention, different types of organizational commitment may lead to different effects (Yücel, 2012). The current study examined how affective commitment, continuance commitment, and normative commitment related to turnover intention.

In addition to organizational commitment, many other factors are likely to drive an employee's intention to leave an organization. Job satisfaction is among the most cited driver of employee turnover intention (Yücel, 2012). Job satisfaction affects an employee's intent to stay or leave an organization (Kim & Jogaratnam, 2010). Using data from four different samples, Chen, Ployhart, Thomas, Anderson, and Bliese (2011) showed that job satisfaction is an important driver of turnover intention. In a quantitative study using data from a sample of 300 teachers, Kabungaidze, Mahlatshana, and Ngirande (2013) examined the relationship between job satisfaction and turnover intention. The results indicated that low job satisfaction increases turnover intention.

Through an extensive literature review, Long and Thean (2011) found leadership style as a significant driver of employee turnover intention. According to Long and Thean, transformational leadership style is likely to decrease employees' turnover intention. Wells and Peachey (2011) argued that transformational and transactional leadership styles are a means to decreasing employees' turnover intention. In a

quantitative study using a sample of 244 staff and 22 head nurses in Portugal, Furtado, Batista, and Silva (2011) showed that nurses who reported to persuading leaders and sharing leaders had lower turnover intention.

Workplace justice also affects turnover intention among employees (Cantor, Macdonald, & Crum, 2011). Employees are likely to stay with an organization that promotes fairness and justice in the workplace (Poon, 2012). Using data from 604 truck drivers, Cantor et al. (2011) investigated the relationship between workplace justice and turnover intention. The results indicated that promoting workplace justice is likely to reduce employees' turnover intention. Poon (2012) confirmed these results in a quantitative study using data from a sample of 163 employees in Malaysia.

Fairness and justice are important not only in the workplace environment, but also in employee compensation policies (Riddell, 2011). The perceived fairness in compensation among employees within the same hierarchy is a significant driver of turnover intention (Riddell, 2011). Compensation, in general, is a significant driver of turnover intention (Lai & Kapstad, 2009). Additionally, fairness in compensation is likely to affect an employee's intention to stay or leave an organization (Chen, Kraemer, & Gathii, 2011). Organizations with fair compensation policies among employees of the same hierarchy are more likely to retain employees (Riddell, 2011).

Employees' training is another significant driver of turnover intention (Jehanzeb et al., 2013). In a quantitative study involving 251 participants from private companies in Saudi Arabia, Jehanzeb et al. (2013) examined the impact of training on organizational commitment and turnover intention. The results showed a significant relationship

between training and both organizational commitment and turnover intention. These results were consistent with the findings of Smith, Oczkowski, and Smith (2011) in Australia. In a study involving 300 organizations in Australia, Smith et al. (2011) demonstrated that learning decreases employee turnover.

Faloye (2014) explored the empirical connection between three dimensions of organizational commitment (e.g., affective, continuance, and normative) and turnover intentions on 144 Nigerian paramilitary organization in Akure, Nigeria. The findings showed a weak positive relationship between affective commitment and continuance commitment and turnover intention, but not for normative commitment.

Gamble and Tian (2015) demonstrated through the perceptions of 1,017 retail Chinese employees regarding how organization commitment dimensions (e.g., affective, continuance, and normative) were based on levels of economic development and related shifts from collectivism to individualism. The results showed affective and normative commitment negatively predicted turnover intentions; whereas continuance commitment was positively related to and more predictive of turnover intentions in the more economically developed regions. In addition, the effect of normative commitment on turnover intentions was considerably stronger, which suggested that normative commitment was more predictive of turnover intentions.

Measurements of turnover intention. Researchers have developed several instruments to measure turnover intention. Babajide (2010) developed a six-item scale entitled personal factors and workers' Turnover Intention Scale to measure turnover intention in Nigeria. Pitts, Marvel, and Fernandez (2011) used a one-item instrument to

measure the turnover intention of the United States' federal employees. Among all the turnover intention measurements, the three-item Turnover Intention Scale from the Michigan organizational assessment questionnaire remains the most popular (Cammann et al., 1983). The Turnover Intention Scale Cronbach α value of .78 (Owolabi, 2012). The literature review section on turnover intention covered relevant studies related to employees' intentions to leave their organizations. The literature review revealed that turnover is one of the most challenging issues facing organizations. Several researchers have investigated the drivers of turnover intention in various industries including healthcare. Studies on turnover of healthcare employees have thus far focused only on nurses and physicians.

This literature review covered studies related to organizational commitment and turnover intention. Many researchers have found a negative correlational relationship between organizational commitment and turnover intention in various industries, including the healthcare industry (Galletta et al., 2011; Rashid & Raja, 2011; van Dyk & Coetzee, 2012; Yücel, 2012). The review also demonstrated that studies addressing organizational commitment and turnover intention in the healthcare industry have a strong orientation toward nurses and physicians. The lack of studies on the organizational commitment and turnover intention of other healthcare professionals represented a need for more studies of other healthcare professionals. Understanding the relationship between organizational commitment and turnover intention with other healthcare professions such as internal auditing is likely to increase employee commitment and reduce the cost related to employee turnover in the healthcare industry. The intent of this

study was to fill the gap in the literature related to the relationship between organizational commitment and turnover intention of internal auditors in the healthcare industry; thereby potentially enabling healthcare administrators to reduce the costs related to employee turnover in the healthcare industry.

Transition and Summary

Section 1 covered the foundation of this study. In this section, I started with a description of the background of the study and I followed with the problem statement, the purpose statement, and the nature of the study. Thereafter, I presented the research questions, hypotheses, and theoretical framework that guided the study. Section 1 also included the definition of relevant terms, the assumptions, the limitations, and the delimitations underlining the study, as well as the significance of the study. I ended Section 1 with a review of professional and academic literature relevant to the study. The next section, Section 2, covers the steps involved in collecting, validating, and analyzing the data. Section 3 covers the presentation and analysis of the results with recommendations for action and future research.

Section 2: The Project

The desire of most organizational leaders is to retain their top performing employees (Long & Thean, 2011). The objective of this study was to help leaders in the healthcare industry understand how organizational commitment relates to the turnover intention of healthcare internal auditors in the United States. In Section 1, I covered the foundation of the study. The current section, Section 2 covers the necessary steps for conducting the research. Section 2 contains the purpose statement, a description of the participants, and the discussion on the role of the researcher. This section also contains (a) the research method and design; (b) the population and sampling method; (c) the techniques of collecting, organizing, and analyzing data; (d) the reliability and validity of the study; and (e) the instruments used to collect the data.

Purpose Statement

The purpose for this quantitative, correlational design study was to examine the relationship between organizational commitment and turnover intention of healthcare internal auditors in the United States. The geographical location of this study was the United States and the general population included approximately 1,400 members of the AHIA. AHIA is a network of experienced healthcare internal auditors. Members of AHIA are all internal auditors in the healthcare industry; therefore, a random sample of AHIA members working in the United States met the participant requirements for this study.

The results of the study would contribute to social change improvement by increasing the quality of audit in healthcare, and improving the quality and reducing the cost of health for society. The results from this study would benefit business practice by providing leaders in the healthcare industry with the information they need to better understand and manage the turnover of internal auditors.

Role of the Researcher

Researchers face many legal and ethical challenges when conducting their studies (Watts, 2011). In every study, researchers must comply with applicable code of conduct, legal requirements, and social responsibilities (van Deventer, 2009). My role as researcher in this study was to collect and analyze data, and I presented the findings while avoiding bias, respecting ethical standards, and protecting the rights of participants.

As a healthcare internal auditor during the past 12 years, I am a member of many healthcare auditor networks including AHIA. I did not intend to establish a relationship with participants either through AHIA's discussion board or the survey. To my knowledge, I am not related to anyone in this study. To ensure adequate ethical protection of participants, I obtained permission from the Institutional Review Board (IRB) of Walden University to conduct the study. With my years of working experience as an internal auditor in the healthcare industry, my personal bias might affect a study involving internal auditors in the healthcare industry. To avoid the interference of my personal bias, I used existing validated survey instruments to collect data in this study.

I completed the National Institutes of Health (NIH) training on human participant protection and have the necessary qualifications to protect participants' rights during

research (Appendix E). I ensured that the activity of practice in my study refers to interventions that are designed solely to enhance the well-being of participants. It was understood that a reasonable expectation of success and research was designed to test three hypotheses in my study, permitted conclusions to be reached, and contributed to generalizable knowledge (e.g., expressed in theories, principles and statements of relationships; NIH, 2013). According to the Belmont Report (1979) protocol, participants in this study were protected under the three principles: (a) respect of persons; (b) beneficence, and (c) justice (The Belmont Report, 1979).

Participants

The actual number of participants in this study consisted of a random sample of 92 respondent auditors who are members of AHIA and working in the United States. Founded in 1981, AHIA is a network of approximately 1,400 healthcare internal auditors. The requirements for participating in this study were to be an internal auditor working in the healthcare industry in the United States. There were no vulnerable individuals (e.g., students, patients, the researcher's subordinates, children, prisoners, residents of any facility, mentally/emotionally disabled individuals, crisis victims, or anyone else who might feel undue pressure to participate in the study). No participants were specifically sought out since such targeted recruitment is not justified by the study's research design that did not benefit that vulnerable group at large.

The research design ensured that all participants could potentially benefit equally from the research. As members of AHIA are all internal auditors in the healthcare industry, a random sample of AHIA members working in the United States met the

participant requirements for this study. Random sampling was the sampling process in which each individual within the population has the same chance of being selected (Leahy, 2013).

Research Method and Design

Method

The quantitative research method was the most appropriate method for this study because the focus of a quantitative study was to use measurable data to examine the relationship among variables (Rozin et al., 2012). The purpose for the study, which was examining the relationship between organizational commitment and turnover intention of healthcare internal auditors in the United States, aligned with the concepts of analyzing numerical data per the quantitative research method. This study reflected positivism features of testing hypotheses and linking variables. Positivism is the philosophy grounded on the view that knowledge derives from mathematical and logical reasoning (Caldwell, 2013). The philosophy of positivist researchers aligns with the quantitative research method (Henderson, 2011).

The qualitative method was not appropriate for this study because the focus of a qualitative study is to understand participants' beliefs, experiences, and perspectives (Zachariadis et al., 2013). Qualitative researchers use only observable data and focus on developing theories rather than testing theories (Richards, 2012). The process of conducting this study included collecting numerical data and examining relationship among variables.

Mixed method research was not appropriate for this study because of the amount of time required completing a mixed method study. Although the mixed method includes techniques of both qualitative and quantitative methods, it was not appropriate for this study because of the time constraint. Collecting and analyzing both qualitative and quantitative data is very time consuming (Venkatesh et al., 2013). Given that the five terms expectations for completing the doctoral study at Walden University, I would not have enough time to collect and analyze both quantitative and qualitative data. Conducting a mixed method research would also have been cost prohibitive.

Research Design

A quantitative research design can be either experimental or correlational (Venkatesh et al., 2013). The choice of a specific quantitative design depends on the purpose for the study (May et al., 2012). A correlational design was the most appropriate quantitative research design for this study. The focus of correlational or nonexperimental designs is to evaluate the degree and nature of the relationship among variables (Hargreaves-Heap et al., 2012).

An experimental design was not appropriate for this study because the focus for an experimental design is to evaluate causal relationships among variables (May et al., 2012). An experimental study also includes an intentional introduction of a treatment or manipulation to observe the outcome (Ahn & Wilson, 2010). A quasi-experimental design is an experimental design but without random assignment of the treatments to participants. The quasi-experimental design was also not appropriate for this study (May et al., 2012). In this study, I did not intend to observe the outcome of any treatment or

manipulation; rather my intent was to examine how, and to what extent, the independent variables related to the dependent variable.

Population and Sampling

The population of this study consisted of approximately 1,400 members of AHIA. Founded in 1981, AHIA is a network of approximately 1,400 healthcare internal auditors. The sample included 92 voluntary internal auditors in the healthcare industry in the United States, members of AHIA, and working in the United States. Random sampling is the sampling process in which each individual within the population has the same chance of being selected (Leahy, 2013). A random sample was appropriate for this study because random sampling is an assumption of multiple linear regression, which was the data analysis method of the study (Green & Salkind, 2013).

The initial estimated minimum sample size of 57 to 76 was the result of using G*Power3 (Faul, Erdfelder, Lang, & Buchner, 2009), a priori sample size calculation with a projected median effect size of $R^2 = .23$. I obtained $R^2 = .23$ via Cohen's (1992) $f^2 = R^2/(1-R^2)$. R^2 is needed for G*Power's Multiple Regression Model's Random-Effects Model. Based on multiple linear regression using the two-tailed, random-effects model, G*Power3 sample size calculation with three independent variables (e.g., affective commitment, continuance commitment, and normative commitment), and an effect size of ($f^2 = .3$), a minimum sample size of 57 participants was necessary for achieving a power of .85, and for $\alpha = .05$. For the same .3 effect size to achieve a power of .95, $\alpha = .05$, a minimum sample size of 76 participants was necessary (using two-tailed, $\rho^2 = .23$, $\alpha = .05$, $1-\beta = .85$). The expected effect size of .3 for this study is consistent with the effect

size of .3 from two studies for examining the relationship between organizational commitment and turnover intention (Jehanzeb et al., 2013; Yücel, 2012). During the timeframe when the survey was open (15 days), of the 105 returned surveys, 92 internal auditors in the healthcare industry in the United States completed the surveys that I used for this study.

Ethical Research

Researchers face many ethical challenges when collecting and analyzing data (Watts, 2011). Before collecting and analyzing data, every Walden University doctoral student must obtain an approval from the university's IRB and complete the NIH training certification. I included my certificate of completion of the ethical research training in Appendix E. I obtained Walden University IRB approval (#07-16-14-0178549) before proceeding to data collection. In addition, I ensured that

- Each participant received, read, and agreed to the informed consent (Appendix F) before completing the survey. The first page of the online survey included the informed consent.
- In the informed consent, I informed participants that the survey was voluntary and confidential. Participants did not provide any personal information.
- Participants could withdraw anytime during the survey by closing their browser or pressing the exit button on the survey.
- Participants did not receive incentives for completing the survey.

- Any information provided was kept confidential. No one, not even I, knew who participated because it was with implied consent through completion of the online survey.
- I did not use participants' personal information for any purposes outside of this research project.
- I did not include participants' names or their organization's names which would have identified participants or the organization in the study reports.
- Data retention planning includes storing an electronic form of the data and all electronic files in TrueCrypt software and the hard copies in a locked box for 5 years. TrueCrypt is a secured data encryption system. After the 5 years, I will erase electronic files and shred hard copies using a paper shredder.
- I obtained permissions from Meyer, author of the TCM survey and Fu, Population Studies Center Library for Social Research, University of Michigan to use the data collection instruments needed for the study; and Michalski, Chair of AHIA gave permission to publish the surveys.
- I did not collect any personal information from the participants.

Data Collection

Instruments

I used two instruments including the TCM Employee Commitment Survey and Turnover Intention Scale to collect data. The TCM Employee Commitment Survey and the Turnover Intention Scale served to collect data on organizational commitment and

turnover intention, respectively. The TCM Employee Commitment Survey and the Turnover Intention Scale are pre-existing instruments validated in several previous studies. McCrae, Kurtz, Yamagata, and Terracciano (2011) noted that the validity of a given data collection instrument stays the same for different populations and samples; therefore, a validity test was not necessary for the TCM Employee Commitment Survey or the Turnover Intention Scale.

Three-components model (TCM) employee commitment survey. I used Meyer and Allen's (2004) revised TCM Employee Commitment Survey to collect data for affective commitment, continuance commitment, and normative commitment. The TCM employee commitment survey version used in this study includes 18 items, 6 items for each of the three types of organizational commitment (Meyer & Allen, 2004). The TCM employee commitment survey is a 7-point Likert-type scale. I included the permission to use the survey and the complete instrument in Appendices A and C, respectively.

In the process of completing the TCM employee commitment survey, participants indicated their degree of agreement or disagreement with each of the 18 statements in using the following scale: 1 = *strongly disagree*; 2 = *disagree*; 3 = *slightly disagree*; 4 = *undecided*; 5 = *slightly agree*; 6 = *agree*; and 7 = *strongly agree*. Each participant had three scores including a score for affective commitment, a score for continuance commitment, and a score for normative commitment. The score for each scale (e.g., type of organizational commitment) was the sum of the scores of individual statements included in that scale.

The TCM employee commitment survey is a valid and reliable instrument (Meyer & Allen, 2004). Using a meta-analysis of studies each with at least one of the three scales of the TCM employee commitment survey, Meyer, Stanley, Herscovitch, and Topolnytsky (2002) analyzed the reliability of the affective commitment, continuance commitment, and normative commitment scales of the TCM employee commitment survey. The meta-analysis included 50,146 employees from 155 independent samples. As a result of the analysis, Meyer et al. found an average reliability of .82 for the affective commitment scale with a sample of 47,073 employees; an average reliability of .76 for the affective commitment scale with a sample of 34,424; and an average reliability of .73 for the normative commitment scale with a sample of 22,080 employees. A reliability score of .70 and higher is acceptable (Faisel, 2010). Meyer et al. concluded that the TCM employee commitment survey is a reliable, valid, and generalizable instrument.

After the approval of my proposal by Walden's IRB, I sent the introduction of the study and survey (see Appendix G) to Michalski, Chair of AHIA, to publish my survey electronically to AHIA members in the next electronic newsletter to the membership and all the responses collected accumulated directly to me. A summary of the results was shared with AHIA members through a newsletter available to all members, not just participants.

Turnover intention scale. I used the Turnover Intention Scale from the Michigan Organizational Assessment Questionnaire to measure turnover intention (Cammann et al., 1983). The Turnover Intention Scale is a 7-point Likert-type scale that includes three

items. In this survey, each participant had one score, which was the sum of the scores of the three items included in the instrument.

The Turnover Intention Scale from the Michigan Organizational Assessment Questionnaire is a valid and reliable instrument (Cammann et al., 1983). Using a sample of 5,270 employees from 175 different companies, Owolabi (2012) found a reliability score of .78 for the Turnover Intention Scale. A reliability score of .70 and higher is acceptable (Faisel, 2010).

Data Collection Technique

Data collection steps, including risks and burdens, were identified. This study was quantitative; therefore no transcript review or member checking was needed (Doyle, 2007). In the data collection process, participants confidentially completed the survey after reading and reviewing the informed consent form that indicated implied consent (Appendix F). The first page of the online survey included the informed consent. In the informed consent, I informed participants that the survey was voluntary and confidential. Participants did not provide any personal information. Participants could withdraw anytime during the survey by closing their browser or pressing the exit button on the survey.

Data collection consisted of an online cross-sectional survey using SurveyExpression platform. An online survey is a convenient and reliable quantitative data collection technique (Vu & Hoffmann, 2011). The survey was cross-sectional because I collected data at only one particular point in time. A cross-sectional survey is a type of data collection process that consists of collecting data at one point in time to

examine relationships among variables (Khalifeh, Hargreaves, Howard, & Birdthistle, 2013).

Upon receiving approval from Walden University's IRB, I created the survey in SurveyExpression and posted the link in AHIA's electronic newsletter. The survey was open from July 16, 2014 through July 31, 2014 (15 days). A pilot study was not necessary because all the instruments used are well-validated and reliable pre-existing instruments. According to McCrae et al. (2011), the validity of a given data collection instrument does not change with different populations and samples.

Data Organization Techniques

I used a SurveyExpression platform for collecting, keeping, and tracking data until the end of data collection. Upon receiving 92 qualified and completed responses, I exported the raw data from SurveyExpression into an Excel spreadsheet before loading the data in SPSS, version 22.0 for analysis. I organized the raw data into five columns including a column for participants' ID, a column for affective commitment, a column for continuance commitment, a column for normative commitment, and a column for turnover intention. It was unnecessary to code missing values as 999 because incomplete data were not entered during data entry. As a result, I did not need to conduct a missing value analysis to determine whether a listwise or pairwise deletion was appropriate (Lewis-Beck, Bryman, & Liao, 2004). Rather, incomplete data were excluded. If a participant skipped a question in any part of the survey, that participant's survey was not included. I will retain the electronic file of the raw data in TrueCrypt and the hard copies in a locked container for 5 years.

Data Analysis Technique

The goal of performing data analysis in this study was to answer the following research question:

How do affective, continuance, and normative commitment relate to the turnover intention of internal auditors?

Answering this research question required testing the following hypotheses.

*H*₁₀: There is no significant relationship between affective commitment and turnover intention.

*H*_{1a}: There is a significant relationship between affective commitment and turnover intention.

*H*₂₀: There is no significant relationship between continuance commitment and turnover intention.

*H*_{2a}: There is a significant relationship between continuance commitment and turnover intention.

*H*₃₀: There is no significant relationship between normative commitment and turnover intention.

*H*_{3a}: There is a significant relationship between normative commitment and turnover intention.

I used the Statistical Packages for Social Science (SPSS), version 22.0 as a data analysis tool in this study. SPSS is the academic statistical analysis tool of choice (Faisel, 2010). The data analysis process in this study included two steps: descriptive analysis and hypotheses testing. It was unnecessary to code missing values as 999 because incomplete

data were not entered during data entry. As a result, I did not need to conduct a missing value analysis to determine whether a listwise or pairwise deletion was appropriate (Lewis-Beck, Bryman, & Liao, 2004). Rather, incomplete survey forms were excluded. If a participant skipped a question in any part of the survey, that participant's survey was not included. Descriptive analysis allowed for observing the distributions for both the dependent and independent variables. In the descriptive analysis, I computed descriptive statistics including means, standard deviations, and ranges. I displayed the results of the descriptive statistics using a table and boxplots to identify possible outliers.

The focus of hypothesis testing was to accept or reject the null hypotheses. Multiple linear regression analysis was the statistical analysis technique for hypothesis testing in this study. Multiple linear regression analysis was the most appropriate statistical method to examine the relationship between two or more variables (Magar & Jothiprakash, 2011). After developing the multiple linear regression model, I examined the signs and values of the correlation coefficients which allowed for determining the direction and magnitude of the relationships. The SPSS summary table provided the statistical significance level of each term in the multiple regression model, and no further analysis of individual correlation coefficients was needed.

Reliability and Validity

Reliability

The reliability of a quantitative study depends on the reliability of the data collection instruments used in the study (McCrae et al., 2011). Cronbach's α is the most

popular measure of an instrument's internal consistency reliability (Faisel, 2010).

Cronbach's alpha (α) relates to the instrument's reliability and not the study's validity.

Researchers have confirmed the reliability of the TCM employee commitment survey and the Turnover Intention Scale in previous studies (Benjamin & David, 2012; Dhammika et al., 2012). McCrae et al. (2011) noted that the validity of a given data collection instrument stays the same for different populations and samples; therefore, a validity test is not necessary for the TCM employee commitment survey and the Turnover Intention Scale.

Using a meta-analysis of 155 independent samples involving 50,146 participants, Meyer et al. (2002) found an average Cronbach's α coefficient of .82 for the affective commitment scale, .76 for the affective commitment scale, and an average reliability of .73 for the normative commitment scale of the TCM employee commitment survey. Using a sample of 5,270 employees from 175 different companies, Owolabi (2012) found a reliability score of .78 for the Turnover Intention Scale. A reliability score of .70 and higher is acceptable (Faisel, 2010).

Validity

Researchers should address the threats for internal and external validity when conducting their studies (Roe & Just, 2009). Internal validity relates to the existence of true causal relationship between variables and it applies only to experimental studies (Roe & Just, 2009). Internal validity did not apply to this study because the intent of the study was not to evaluate a causal relationship.

External validity relates to the generalizability of the results of the study (Roe & Just, 2009). Choosing a representative sample is necessary for improving external validity (Linley & Hughes, 2013). Based on the multiple linear regression using the two-tailed, random-effects model, G*Power3 sample size calculation with three independent variables (e.g., affective commitment, continuance commitment, and normative commitment), and an effect size of ($R^2 = .23$) for the random-effects model, a minimum sample size of 57 participants was necessary for achieving a power of .85, and for $\alpha = .05$. For the same .3 effect size to achieve a power of .95, $\alpha = .05$, a minimum sample size of 76 participants was necessary (using two-tailed, $\rho^2 = .23$, $\alpha = .05$, $1 - \beta = .85$). The fact that the general population of the study included internal auditors throughout the United States healthcare industry is likely to increase the generalizability of the results.

In addition, the significance test of a multiple linear regression depends on either the assumptions of the fixed-effects model or the assumptions of the random-effects model (Borenstein, Hedges, Higgins, & Rothstein, 2010). The purpose for this study aligned with the random-effects model because the random-effects model was more appropriate for non-experimental studies (Green & Salkind, 2013). The validity of the random-effects model depends on four assumptions including: (a) random selection of the sample, (b) independence of scores for the values of the dependent variable (intent to stay), (c) multivariate normal distribution of the variables, and (d) linearity between each independent variable and the dependent variable (Borenstein et al., 2010). To validate the random sampling assumption, I randomly selected the study participants, as described in the sampling section.

If my review of the data had failed to validate either of those two assumptions, I was prepared to perform a suitable transformation of the data (Borenstein et al., 2010). In lieu of these assumptions, I concluded that since the affective commitment was the only significant predictor variable found in this study, that affective commitment regarding the emotional attachment of individuals' attachment level to their employing organizations was the most important variable to internal health auditors (Balassiano & Salles, 2012). Since there were no violations of the normality and linearity assumptions, I proceeded to address the assumptions of spatial independence and homoscedasticity.

Under homoscedasticity residuals are expected to be evenly distributed around 0 or the horizontal line. A growing dispersion of the residuals with larger or lower values of the predicted values is usually a sign of heteroscedasticity. I created a scatterplot of each independent variable and the dependent variable to validate the linearity assumption (Borenstein et al., 2010). Reviewing the scatterplot, I concluded that the homoscedasticity assumption was met.

The multiple linear regression model (LM) tests for spatial dependence in linear and panel regressions assume normality and homoscedasticity (Borenstein et al., 2010). Hence, the LM tests for spatial dependence in linear and panel regressions may not be robust against non-normality or heteroscedasticity of the disturbances (Baltagi & Yang, 2013). I employed Born's and Breitung's (2011) general methods and modified the standard linear model (LM) tests so that they were robust against heteroscedasticity and non-normality. The idea behind the robustification was to decompose the concentrated score function into a sum of uncorrelated terms so that the outer product of gradient was

used to estimate its variance. Furthermore, I used SPSS's bootstrapping feature to ensure that regression analysis produced robust results (Borenstein et al., 2010).

Transition and Summary

In Section 2, I provided the description of the steps needed to conduct this study. Topics I covered in this section included: (a) the purpose for the study, (b) role of the researcher, (c) participants, (d) research method and design, (e) population, (f) sampling, (g) ethical research, and (h) reliability and validity. The multiple regression model results revealed that the only significant independent variable at the .05 level was the affective commitment ($p = .000$). The current composite model explains a little over 10% of the variance in turnover intention. The t test revealed significance (at the .05 level) for affective commitment and turnover intention and no significance for continuance commitment and normative commitment. The next section, Section 3 covers the presentation and discussion of the results of the study as well as the application of the results to social change.

Section 3: Application to Professional Practice and Implications for Change

Overview of the Study

The purpose for this quantitative correlational study was to examine the relationship between organizational commitment and turnover intention of healthcare internal auditors in the United States. The independent variables were the three types of organizational commitment: (a) affective, (b) continuance, and (c) normative. The dependent variable was the turnover intention of internal auditors in the United States healthcare industry. The model as a whole was able to significantly predict turnover intentions, $F(3, 88) = 15.365, p < .000$. The effect size, measured by R^2 , was .376; indicating the model accounted for approximately 36% of the variance in turnover intentions. Affective commitment (beta = -.519) was the only measure of commitment that made a significant contribution to the model.

A correlational design was the most appropriate quantitative research design for this study. The focus of correlational or nonexperimental design was to evaluate the degree and nature of the relationship among variables (Hargreaves-Heap et al., 2012). Data collection consisted of an online cross-sectional survey using SurveyExpression platform. An online survey is a convenient and reliable quantitative data collection technique (Vu & Hoffmann, 2011). The survey was cross-sectional because I collected data at only one particular point in time (Khalifeh, Hargreaves, Howard, & Birdthistle, 2013).

Presentation of the Findings

In this section, I addressed the descriptive statistics for the dependent variables (affective, continuance, and normative commitment), discussed testing of the assumptions, presented inferential statistic results, provided a theoretical conversation pertaining to the findings, and concluded with a concise summary. Bootstrapping, using 1000 samples, was utilized to combat the possible influence of assumption violations. Table 3 depicts the mean (*M*) and standard deviations (*SD*) for the study variables.

Descriptive Statistics

A total of 105 surveys were received. Thirteen records were eliminated due to missing data, resulting in 92 records used in the analysis. Table 3 depicts descriptive statistics of the study variables.

Table 3

Means (M) and Standard Deviations (SD) for Study Variables

Variable	<i>M</i>	<i>SD</i>	95% Bootstrap CI
Affective Commitment	22.77	5.45	[-.530, -.222]
Continuance Commitment	21.50	7.73	[-.202, .050]
Normative Commitment	23.72	7.29	[-.186, .107]
Turnover Intentions	11.54	5.53	[20.37, 28.69]

Note: *N* = 92

Tests of Assumptions

I evaluated the assumptions of multicollinearity, outliers, normality, linearity, homoscedasticity, and independence of residuals. To combat the influence of assumptions, I used bootstrapping, with 1000 samples.

Multicollinearity. I evaluated multicollinearity by viewing the correlation coefficients among the predictor variables. All bivariate correlations were small to medium (see Table 4); therefore the assumption of multicollinearity was not violated.

Table 4

Correlation Coefficients Among Study Predictor Variables

Variable	Turnover Intention	Affective Commitment	Continuance Commitment	Normative Commitment
Affective Commitment	-.187	1.000	.448	.320
Continuance Commitment	-.229	.448	1.000	.125
Normative Commitment	-.248	.320	.1253	1.000

Note: $N = 92$

Normality, linearity, homoscedasticity, and independence of residuals. I

evaluated the normality, linearity, homoscedasticity, and independence of residuals by examining the Normal Probability Plot (P-P) of the Regression Standardized Residual (Figure 2) and the scatterplot of the standardized residuals (Figure 3). The visual examination of the Normal Probability Plot (Figure 2) indicated there was no violation of the normality assumption. Looking at the tendency of the points, I did not observe major deviations from the straight line. The lack of a clear or systematic pattern in the scatterplot of the standardized residuals (Figure 3) also supports that there are no serious assumption violations. However, despite the fact that no major violations of the regressions assumption were detected, 1000 bootstrapping samples were computed to combat any possible influence of assumption violations; and 95% confidence intervals based upon the bootstrap samples were reported where appropriate.

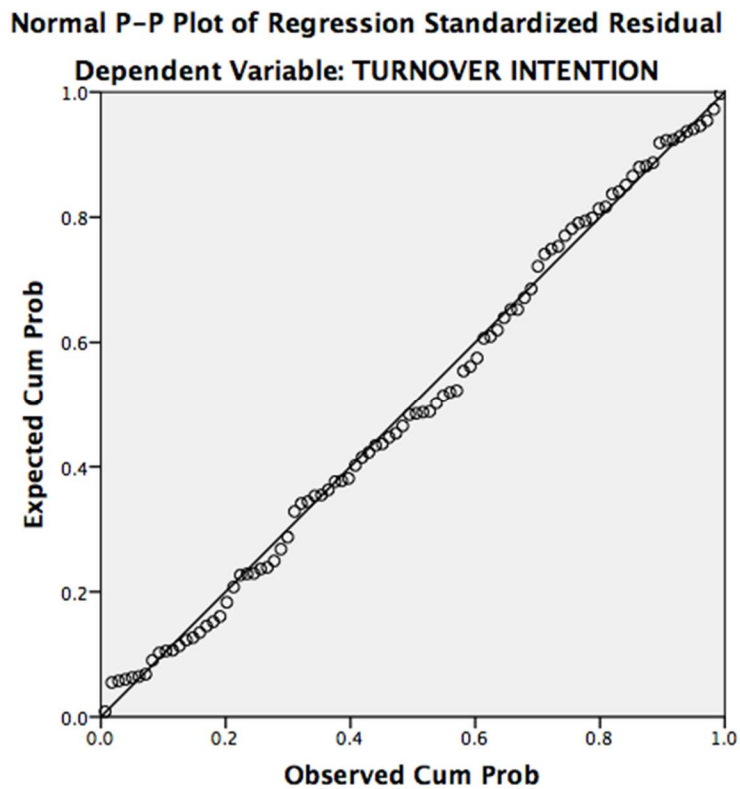


Figure 2. Normal probability plot (P-P) of the regression standardized residual.

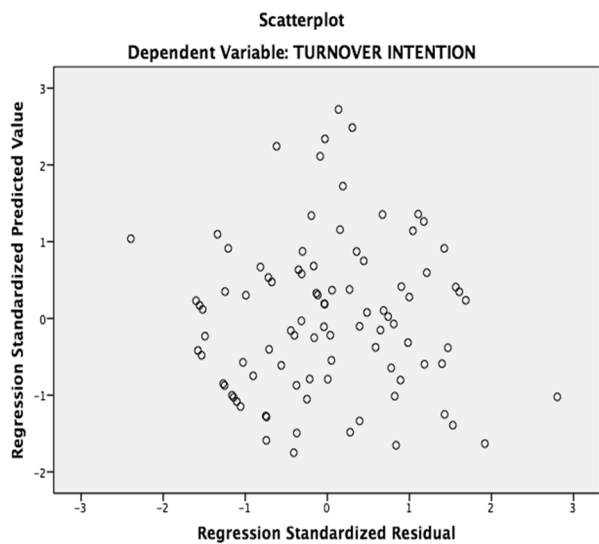


Figure 3. Scatterplot of the standardized residuals.

Regression Analysis

Standard multiple linear regression, $\alpha = .05$ (two-tailed), was used to examine the efficacy of affective commitment, continuance commitment, and normative commitment in predicting turnover intention. The independent variables were affective commitment, continuance commitment, and normative commitment. The dependent variable was turnover intention. The null hypothesis was that affective commitment, continuance commitment, and normative commitment would not significantly predict turnover intention. The alternative hypothesis was that affective commitment, continuance commitment, and normative commitment would significantly predict turnover intention. Preliminary analyses were conducted to assess whether the assumptions of multicollinearity, normality, linearity, homoscedasticity, and independence of residuals were met; no serious violations were noted. The model as a whole was able to significantly predict turnover intentions, $F(3, 88) = 15.365, p < .000$. The effect size was .376, measured by R^2 , indicating the model accounted for approximately 37% of the variance in turnover intentions.

Affective commitment (beta = -.519) was the only measure of commitment that made a significant contribution to the model. The negative slope for affective commitment (-.376) as a predictor of turnover intention indicated a .376 decrease in turnover intention for each one-point increase in affective commitment. In other words, turnover intention tends to decrease as affective commitment increases. The squared semi-partial coefficient (sr^2) that estimated how much variance in turnover intention was uniquely predictable from affective commitment was .03, indicating that

3% of the variance in turnover intention is uniquely accounted for by affective commitment, when normative commitment and continuance commitment are controlled. Table 5 depicts the regression analysis summary for commitment variables predicting turnover intentions.

Table 5

Regression Analysis Summary for Commitment Predictor Variables

Variable	<i>B</i>	<i>SE B</i>	β	<i>t</i>	<i>p</i>	<i>95% Bootstrap CI</i>
Affective Commitment	-.376	.077	-.519	-4.861	.000	[-.530,-.222]
Continuance Commitment	-.076	.064	-.106	-1.195	.235	[-.202, .050]
Normative Commitment	-.040	.074	-.057	-.537	.593	[-.186, .107]

Affective commitment. As mentioned above, affective commitment was the only significant contributor to the model. The negative slope for affective commitment (-.376) as a predictor of turnover intention indicated there was about a .376 decrease in turnover intention for each one-point increase in affective commitment. In other words, turnover intention tends to decrease as affective commitment increases. The squared semi-partial coefficient (sr^2) that estimated how much variance in turnover intention was uniquely predictable from affective commitment was .03, indicating that 3% of the variance in turnover intention is uniquely accounted for by affective commitment, when normative commitment and continuance commitment are controlled.

Analysis Summary

The purpose of this study was to examine the efficacy of affective, continuance, and normative commitment in predicting turnover intention. Standard multiple linear

regression was used to examine the ability of affective, continuance, and normative commitment in predicting turnover intention. Assumptions surrounding multiple regression were assessed with no serious violations noted. The model as a whole was able to significantly predict turnover intention, $F(3, 88) = 15.365, p < .000, R^2 = .376$.

Affective commitment provided useful predictive information about turnover intention. The conclusion from this analysis was affective commitment is significantly associated with turnover intention, even when the other predictors of continuance and normative commitment were controlled.

Findings for the Research Hypothesis 1: Affective Commitment

In the current study, affective commitment was the only significant predictor of turnover intention and was significantly associated with turnover intention.

Organizational commitment is the extent of an individual's identification with and involvement in the organization (Dey, 2012; Meyer & Parfyonova, 2010; Morrow, 2011; Taing, Granger, Groff, Jackson, & Johnson, 2011; Sani, 2013). It was postulated that individuals who are committed to the organization, either emotionally or morally, were less inclined to leave the organization. A number of researchers confirmed that organizational commitment had a significant impact on an individual's desire to leave an organization (Chen et al., 2011; Kabungaidze et al., 2013; Kim & Jogaratnam, 2010; Yücel, 2012).

The results of my study were confirmed with the study of Kabungaidze et al. (2013) who examined the relationship between job satisfaction and turnover intention that showed low job satisfaction increased turnover intention. In my study, I found that

affective commitment was positively related to turnover intention. These results of my study confirmed affective commitment was an important driver of turnover intention. As the most cited driver of employee turnover intention, job satisfaction affects an employee's intent to stay or leave an organization (Chen et al., 2011; Kim & Jogaratnam, 2010; Yücel, 2012). A positive relationship between affective commitment and turnover intention allows a better understanding of how affective commitment is related to and could reduce turnover intention of internal healthcare auditors. As a result of an emotional attachment of internal healthcare auditors to their organizations, affective commitment towards their organizations would be high and turnover intention would be low.

The effect of the self-determination theory of human motivation and personality used as the theoretical framework in the current study and based on the affective commitment-turnover intention relationship, added an important contribution to the literature. Autonomy in the self-determination theory refers to the feeling of free choice and relatedness refers to the feeling of value and appreciation of wanting to remain with the organization (Meyer & Maltin, 2010). Internal health auditors want to remain with the organization based on the results of my study regarding the statistical significance of affective commitment and turnover intention (Cantor et al., 2011; Poon, 2012).

The theoretical framework of self-determination includes the competence need of employees' wish to possess skills and capabilities necessary to perform tasks on the job (Martin & Hill, 2013). Self-motivation theorists consider the need of every individual or

organization to make choices without interference of others, which include internal healthcare auditors (Robson et al., 2012).

Moreover, my research contributes to the literature showing the importance of affective commitment to employees motivated towards their work develop a sense of attachment to their organization, which in turn reduces turnover intention. The results in my study of affective commitment and turnover intention confirm the findings of Galletta et al. (2011) and van Dyk and Coetzee (2012).

Researchers of leadership that decrease turnover intention also confirmed the findings in my study regarding affective commitment and turnover intention (Furtado et al., 2011; Leroy et al., 2012; Long & Thean, 2011; Wells & Peachey, 2011). Both transformational and transactional leadership styles were significant drivers of employee turnover intention and found to decrease employees' desire to want to leave an organization, thus decreasing turnover intention (Long & Thean, 2011; Wells & Peachey, 2011).

Other types of leadership that confirmed the results of my study were authentic leadership for affective commitment that lowered turnover intention (Leroy et al., 2012). In addition to transformational, transactional, and authentic leadership, another different type of leader-member exchange (LMX) relationship was found between affective commitment relationship and politics perceptions of employees who may commit to their employing organization (Kimura, 2013). Employees commit because they are satisfied and feel the sense of belonging to the organization (Kimura, 2013).

Affective commitment to the organization included findings on workplace justice and fairness among employees. When employees receive workplace justice and fairness at work, turnover intention decreases (Balassiano & Salles, 2012; Cantor et al., 2011). Internal healthcare auditors are likely to stay with their organizations that promote fairness and justice at work (Poon, 2012). Organizations that promote fairness with all employees typically have a low turnover with individuals wanting to leave (Cantor et al., 2011; Poon, 2012). These findings confirmed my findings regarding affective commitment or desire to stay and turnover intention in an organization by internal healthcare auditors.

Employee workplace justice and fairness were not the only elements in affective commitment that decreased turnover intention; but, employee compensation policies were also critical elements that could keep employees from leaving (Riddell, 2011). In addition to job satisfaction as a significant driver of turnover intention, perceived fairness in compensation among employees is a significant driver of turnover intention (Lai & Kapstad, 2009; Riddell, 2011). Although my study did not involve workplace justice and fairness or fairness in compensation, these are elements in the affective commitment domain that keep employees who want to stay with their organizations (Chen, Kraemer, & Gathii, 2011).

High job satisfaction decreases turnover intention, whereas low job satisfaction increases turnover intention (Kabungaidze et al., 2013). Individuals who are happy with their jobs are unlikely to leave compared to individuals who are unhappy will more than likely leave the organization (Chen et al., 2011; Kim & Jogaratnam, 2010; Yücel, 2012).

Affective commitment involves being happy with one's job and the desire to remain in the organization. A significant relationship between affective commitment turnover intention in my study suggested internal healthcare auditors had an emotional attachment to their organizations (Balassiano & Salles, 2012; Cantor et al., 2011; Chen et al., 2011; Kim & Jogaratnam, 2010; Lai & Kapstad, 2009; Riddell, 2011; Yücel, 2012). Job satisfaction (Chen et al., 2011; Kim & Jogaratnam, 2010; Yücel, 2012) workplace justice and fairness (Balassiano & Salles, 2012; Cantor et al., 2011), and fairness in compensation policies (Lai & Kapstad, 2009; Riddell, 2011), and currently, knowledge and skills through training are significant drivers of turnover intention (Jehanzeb et al., 2013).

Employees who are provided adequate information that can be used to improve their skills and knowledge are likely to remain in the organization (Jehanzeb et al., 2013). The ultimate goal is to become better employees, through training, who want to remain on the job simply because they enjoy what they do (Jehanzeb et al., 2013). The results of my study were confirmed with a plethora of literature on a significant relationship between affective commitment and turnover intention (Chen et al., 2011; Kim & Jogaratnam, 2010; Smith et al., 2011; Lai & Kapstad, 2009; Riddell, 2011; Yücel, 2012).

In contrast, I located studies in the review of literature that did not confirm a significant relationship between affective commitment and turnover intention (Faloye, 2014; Gamble & Tian, 2015). Rashid and Raja (2011) also found a negative relationship between organizational commitment and turnover intention.

Findings for the Research Hypothesis 2: Continuance Commitment

In my study, only affective commitment had a significant relationship to turnover intention. Although continuance commitment did not have a significant relationship to turnover intention in my study, I found several studies that disconfirmed the finding of a significant relationship between continuance commitment and turnover intention (Balassiano & Salles, 2012; Faloye, 2014; Taing et al., 2011; Vandenberghe, Panaccio, & Ayed, 2011). This finding suggested that internal healthcare auditors were willing to leave the organization at the risk of not having another job to replace the one that they were leaving (Balassiano & Salles, 2012).

For internal healthcare auditors in my study, this finding disconfirms my study's finding and suggest that employees may not commit to their employing organizations due to lack of better job alternatives or negative consequences related to failing to commit (Taing et al., 2011). An investigation of 232 part-time and 244 full-time employees was conducted by Taing et al. regarding continuance commitment based on the perceptions of beneficial economic exchanges versus the perception of low job alternatives. Findings showed continuance commitment based on economic exchanges was positively related to work phenomena (e.g., task performance and citizenship behaviors); while continuance commitment based on low job alternatives was negatively related to work phenomena. Taing et al. concluded continuance commitment based on economic exchanges should be promoted, and continuance commitment based on low job alternatives should not be promoted.

Another researcher who disconfirmed the finding of continuance commitment and turnover intention was conducted in the context of continuance commitment where employees commit to their employing organizations. Some consequences employees are likely to face when they leave their organizations are lack of employment and the negative impact on the organization if they leave (Balassiano & Salles, 2012). As a result, some employees may not leave the organization based on fear of not having a job at all; therefore continuance commitment occurs when employees commit not because they *want to*, but because they *need to* (Balassiano & Salles, 2012). Ahmadi (2011) argued that promoting continuance commitment is unethical and may have a negative impact on an organization.

Other studies that disconfirmed the relationship of continuance commitment with turnover intention was Vandenberghe et al.'s (2011) study that investigated 509 human resource professionals' perceptions regarding the moderating role of negative affectivity and risk aversion in the relationships of two bases of continuance commitment (e.g., continuance-sacrifices and continuance-alternatives) to turnover intention. Vandenberghe et al. proposed that the idea of leaving an organization is a source of stress for individuals who remain due to the fear of losing valuable advantages (e.g., high continuance-sacrifices). In contrast, those who stay on the job are stressed also because they perceive a loss of employment (e.g., continuance-alternatives). Two significant findings were: (a) negative affectivity and risk aversion to strengthen the negative relationship of continuance-sacrifices commitment to turnover intention; and (b) continuance-

alternatives commitment to relate positively to turnover intention among individuals with high negative affectivity.

An investigation of 232 part-time and 244 full-time employees also disconfirmed the relationship between continuance commitment and turnover intention and was conducted by Taing et al. (2011) regarding continuance commitment based on the perceptions of beneficial economic exchanges versus the perception of low job alternatives. Findings showed continuance commitment based on economic exchanges was positively related to work phenomena (e.g., task performance and citizenship behaviors); while continuance commitment based on low job alternatives was negatively related to work phenomena. Taing et al. concluded continuance commitment based on economic exchanges should be promoted and continuance commitment based on low job alternatives should not be promoted.

A study that disconfirmed the relationship between continuance commitment and turnover intention was when Faloye (2014) explored the empirical connection between three dimensions of organizational commitment (e.g., affective, continuance, and normative) and turnover intentions on 144 Nigerian paramilitary organizations in Akure, Nigeria. The findings showed a weak positive relationship between affective commitment and continuance commitment and turnover intention, but not for normative commitment.

Findings for the Research Hypothesis 3: Normative Commitment

Only one study was located that confirmed the finding in my study regarding normative commitment and turnover intention (Faloye, 2014). All three forms of organizational commitment (e.g., affective, continuance, and normative) were

investigated to determine the relationship with turnover intention on a sample of 144 Nigerian paramilitary organizations in Akure, Nigeria. A weak positive relationship was found between affective commitment and continuance commitment and turnover intention, but not for normative commitment (Faloye, 2014).

In my study, there was no significance of the relationship between normative commitment (e.g., moral attachment of individuals to their employing organizations) and turnover intention. Several studies disconfirmed the finding in my study that there was a significant relationship between normative commitment and turnover intention (Balassiano & Salles, 2012; Dey, 2012; Ellenbecker & Cushman, 2012; Gelaidan & Ahmad, 2013). Normative commitment means a person may feel the need to give back after receiving some benefits from an organization (Gelaidan & Ahmad, 2013).

To further disconfirm the results of several studies and the findings in my study, the desire to commit and the negative consequences related to leaving, internal healthcare auditors may not commit to their employing organizations because they may feel the need to commit based on a moral obligation (Balassiano & Salles, 2012; Dey, 2012; Ellenbecker & Cushman, 2012; Gelaidan & Ahmad, 2013). In the context of normative commitment, some reasons why individuals commit to their organization are moral attachment, emotional attachment, and obligation (Balassiano & Salles, 2012; Ellenbecker & Cushman, 2012). Other reasons include willingness to help the organization succeed and willingness to remain with the organization (Dey, 2012).

Several other studies disconfirmed the finding in my study showing significance of the relationship between normative commitment and turnover intention (Furtado et al.,

2011; Long & Thean, 2011; Wells & Peachy, 2011). One of the significant drivers of employee turnover was type of leadership styles (Long & Thean, 2011).

Transformational leadership, but more so, transactional leadership style were likely to decrease turnover intention (Long & Thean, 2011). Another study of 244 staff and 22 head nurses in Portugal disconfirmed the findings in my study that normative commitment was not significantly related turnover intention (Furtado et al., 2011). The results of Furtado et al.'s (2011) study indicated that normative commitment lowered turnover intention and, as a result, employees remained with their organizations.

Summary

The findings from this study may benefit business leaders, healthcare auditors, scholars, practitioners, and regulators in the field of audit (Chen et al., 2011), develop training programs in audit control and quality to attract, and retain healthcare auditors (Dirani & Kuchinke, 2011). Therefore, stakeholders may be able to utilize the findings from this study to advance continuance commitment and normative commitment and continue to maintain affective commitment in their organizations. The findings from this study could improve the quality of continuance commitment regarding the attachment of individuals to their employing organizations based on the consequences related to leaving (Balassiano & Salles, 2012) and normative commitment or the individual's moral attachment level to their employing organizations (Balassiano & Salles, 2012).

Continuance commitment was not significant and did not have a positive effect on turnover intention. In addition, normative commitment did not have a positive effect (at the .05 significance level) on turnover intention for internal auditors in the healthcare

industry. However, there were several other studies in which continuance commitment (Balassiano & Salles, 2012; Faloye, 2014; Taing et al., 2011; Vandenberghe, Panaccio, & Ayed, 2011), and normative commitment were significantly related with turnover intention (Balassiano & Salles, 2012; Dey, 2012; Ellenbecker & Cushman, 2012; Gelaidan & Ahmad, 2013).

Applications to Professional Practice

The purpose for this quantitative correlational design study was to examine the relationship between organizational commitment and turnover intention of healthcare internal auditors in the United States. The applicability of the findings with respect to the professional practice of business is reducing the cost associated with turnover of healthcare internal auditors. In general, employee turnover is expensive, given that hiring and training a new employee costs from 25% to 500% of the salary of the employee (Ballinger et al., 2011). The study will have a direct managerial applicability to include training requirements for internal healthcare auditors who develop a unique set of skills to include workshops and seminars to build and sustain the organization to become viable and productive.

The findings from this study address the problem of the shortage of internal auditors in the healthcare industry and the limited knowledge pertaining to the relationship between organizational commitment and the turnover intention of healthcare internal auditors in the United States. Managers could use this knowledge to increase the retention of internal auditors within the healthcare industry, and thereby decrease turnover costs. The affective commitment dimension (e.g., emotional attachment) was

found to be a strong predictor of turnover intention. The contribution of the study to practical application was the only research question regarding affective commitment that was significantly related to turnover intention. The research finding is important to professional practice because leaving voluntarily was noted in the literature as being very expensive (Ballinger, Craig, Cross, & Gray, 2011).

Another application to practice included the implication of the SOX Act of 2002 that not only resulted in an increasing demand for internal auditors, but also an increased turnover of internal auditors (Tiarniyu & Disner, 2009). One of the major issues facing the auditing profession is turnover of internal auditors that may negatively impact audit quality (Chi et al., 2013). In the auditing field, the value of audit quality is significantly important for scholars, practitioners, and regulators (Chen et al., 2011). Additionally, hiring and training new employees is an expensive venture because of the range of costs from 25% to 500% of the employee's salary (Ballinger et al., 2011).

This expensive cost related to employee turnover, the shortage of auditors in the healthcare industry, and the application to professional practice could affect the results of this study in contributing to the improvement of business practice in the healthcare industry. The results of this study could inform business leaders on how affective organizational commitment relates to employee turnover. The results could impact the importance of training on continuance commitment and normative commitment that were not found to be significant in my study but were significant in other studies. Internal healthcare business leaders may be able to make informed decisions on the types of organizational commitment they should promote in their organizations to potentially

reduce turnover rates among internal auditors and thereby reduce the expected costs of turnover (Bagga, 2013; Maertz & Boyar, 2012).

Staff turnover has become a big challenge facing the auditing profession (Chi et al., 2013). Auditors' turnover rate ranges from 13.4% to 46.6% in the United States based on the type of organization (Hennes et al., 2010). This high turnover has an impact on every industry, including the healthcare industry because much of the research on organizational commitment areas has focused on nurses and physicians and not internal healthcare auditors. Insufficient auditing staff quantity has become one of the top three challenges facing internal auditing in the healthcare industry, primarily because of the unbalance of supply and demand of auditors (Lafleur et al., 2012).

The intent of this study was to close the gap between organizational commitment variables and decreasing the turnover rate of contribute to the possible solution of the staffing issue of internal auditors in the healthcare industry and by examining the relationship between organizational commitment and turnover intentions of these auditors. Organizational leaders can increase the retention of internal healthcare auditors by creating human resource policies and practices and increasing continuance commitment and normative commitment among employees (Benjamin & David, 2012). Improving business practices could decrease rates of turnover intention among internal healthcare auditors and increase sustainable competitive edge in organizational development (Costen & Salazar, 2011). Understanding the relationship between organizational commitment and turnover intention with other healthcare professions such as internal auditing may increase employee commitment and reduce the cost related to

employee turnover in the healthcare industry (Alonso & O'Neill, 2009).

Employee retention rate has become a key performance indicator for many organizations (Moussa, 2013). Retaining employees for more than 5 years has been difficult for many healthcare companies' leaders (Bagga, 2013). This high turnover rate of healthcare internal auditors increases organizational financial costs (Maertz & Boyar, 2012).

Implications for Social Change

The implications for positive social change include the potential to provide information to internal healthcare auditors' organizational leaders and the AHIA, a network of experienced healthcare internal auditors in the healthcare industry (van Dyk & Coetzee, 2012). Another one of the implications for positive social change is strengthening information security and risk management (Leahy, 2013). Retention factors in relation to organizational commitment in medical and information technology services. Technology (e.g., data and applications) represents an increasingly crucial element of an effective organizational risk management capability (Okab, 2013). Healthcare data and information must be kept secure and private amid growing cybersecurity risks and as the growing need to exchange patient data with external partners such as insurers and pharmacies and other health information exchanges (Ellenbecker & Cushman, 2012).

Leaders who appear as role models and allow others' input into some decisions about the organization should be sought so employees can express their feelings toward the organization (Linley & Hughes, 2013). Some people are not allowed to express their emotions for fear of being terminated or incurring retaliation. To decrease turnover

intention, leaders in the organization can begin to remedy the problems caused by lack of positive emotional affective commitment. Long and Thean (2011) found leadership style as a significant driver of employee turnover intention. In a quantitative study by Furtado et al. (2011), nurses who reported to persuading leaders and sharing leaders had lower turnover intention and wanted to remain with their organizations. The findings from this study may help business leaders decide on the types of organizational commitment they should promote to potentially reduce turnover rates thereby reducing the expected costs of turnover. The social change impact may provide information that healthcare leaders can use to reduce the turnover of auditors, increase the quality of audit in healthcare, and improve the quality and reduce the cost of healthcare for society.

Given the growing demand of compliance in healthcare, the role of internal audit has become important in improving the quality of healthcare (Limmroth, 2012). Improving healthcare quality thus may require a high quality internal audit; however, staff turnover is a significant threat to audit quality (Chi et al., 2013). Reducing turnover of internal auditors in the healthcare is likely to increase audit quality in the healthcare industry, which in consequence is likely to improve the quality of health (Chi et al., 2013). The results of this study may contribute to social change by providing information that healthcare leaders can use to reduce the turnover of auditors, increase the quality of audit in healthcare, and improve the quality and reduce the cost of healthcare for society. Furthermore, Chi et al. noted that staff turnover could negatively affect audit quality. The value of audit quality is significantly important for scholars, practitioners, and regulators in the field of audit (Chen et al., 2011).

The findings could also provide information to human resource departments so they could develop strategies to recruit and retain healthcare auditors by examining the continuance and normative commitment domains of organizational commitment (Bagga, 2013). Investigating these domains that were negative in predicting turnover intention in my study may increase an interest among employees (e.g., internal healthcare auditors) to remain on the job with a moral commitment not to leave the organization.

The results from this study could assist business leaders to provide training in audit quality and constructive feedback for employees (Ballinger et al., 2011). Employees' training is another significant driver of turnover intention (Jehanzeb et al., 2013). The results showed a significant relationship between affective commitment and turnover intention. These results confirmed the findings of Smith, Oczkowski, and Smith (2011) in Australia. In a study involving 300 organizations in Australia, Smith et al. (2011) demonstrated that learning decreases employee turnover.

Recommendations for Action

Recommendations for action are business leaders, healthcare auditors, scholars, practitioners, and regulators in the field of audit (Chen et al., 2011) should develop training programs in audit control and quality to attract, and retain healthcare auditors (Dirani & Kuchinke, 2011). I recommend that those stakeholders utilize the findings from this study to advance continuance commitment and normative commitment and continue to maintain affective commitment in their organizations. The findings from this study could improve the quality of affective commitment or the emotional domain of reasons not to leave and the desire to stay with the organization. Furthermore, continuance

commitment regarding the attachment of individuals to their employing organizations based on the consequences related to leaving should be enhanced through training regarding how internal healthcare auditors can improve their skills and knowledge in audit quality and control (Balassiano & Salles, 2012). I recommend that employers of audit quality should provide incentives and bonuses to increase the normative commitment or the individual's moral attachment level to their employing organizations (Balassiano & Salles, 2012).

Recommendations for Further Research

The gap in the literature showed a lack of studies on the organizational commitment of healthcare workers who are not nurses or physicians. Further research is warranted on studies about organizational commitment in healthcare workers who are not nurses and physicians such as auditors and other healthcare professionals. There is a need for qualitative studies involving semi-structured interviews of internal healthcare auditors, physicians, and nurses to be conducted on key strategies that organizations' leaders can have in place to help mitigate turnover of healthcare internal auditors and healthcare professionals (Bret Becton et al., 2009; Furtado, Batista, & Silva, 2011; Gaudine & Thorne, 2012; Kazemipour, Amin, & Pourseidi, 2012).

More studies on the organizational commitment and turnover intention of healthcare professionals who are not nurses and physicians are needed. Understanding the relationship between organizational commitment and turnover intention with other healthcare professions such as internal auditing may increase employee commitment and reduce the cost related to employee turnover in the healthcare industry.

Conducting future studies about the organizational commitment of internal auditors could help organizational leaders with the tools needed to reduce costs associated with high turnover of internal auditors and increase the retention rate of internal auditors (Maertz & Boyar, 2012). These types of studies may significantly impact employee retention, help healthcare business leaders understand factors that may influence turnover of internal auditors, and decrease costs associated with turnover. Conducting such studies will also contribute to the literature and may increase the understanding of healthcare business leaders on the relationship between organizational commitment variables and turnover intention of internal healthcare auditors. I also recommend studies for examining the relationship between factors such as security, work conditions, human development, workplace injustice, and turnover of internal auditors in the healthcare industry. Another recommendation is for a study on the relationship between leadership style and healthcare internal auditors' intent to stay on the job.

The literature review showed a lack of studies on the organizational commitment of healthcare workers who are not nurses or physicians. Further research is warranted on studies about organizational commitment in healthcare workers who are not nurses and physicians such as auditors and other healthcare professionals. There is a need for qualitative studies involving semi-structured interviews of internal healthcare auditors, physicians, and nurses to be conducted on key strategies that organizations' leaders can have in place to help mitigate turnover of healthcare internal auditors and healthcare professionals (Bret Becton et al., 2009; Furtado, Batista, & Silva, 2011; Gaudine & Thorne, 2012; Kazemipour, Amin, & Pourseidi, 2012).

I will conduct further research in the area of internal auditors and the relationship with turnover intention with the hope of reducing turnover costs of those internal healthcare auditors who leave the profession because they did not feel committed to the organization and had no moral obligation to remain. I want to develop ideas and perceptions in a qualitative study from internal healthcare auditors and experts in the field of auditing and auditing quality, both internal and external auditing. Such future research is warranted in light of its little or no research thus far.

I will also provide an executive summary of the findings and publish them in scholarly and peer-reviewed articles in AHIA research journals. My full dissertation will be published in ProQuest to those who may be interested in the findings. The findings of this study may elicit some interest in providing training programs for internal healthcare auditors in auditing and audit quality through webinars, skype conferences, seminars, in-service training, e-learning webinars, and international and national conferences.

Many researchers found a negative correlational relationship between organizational commitment and turnover intention in various industries, including the healthcare industry (Galletta et al., 2011; Rashid & Raja, 2011; van Dyk & Coetzee, 2012; Yücel, 2012). The results of this study may be beneficial to both practitioners and scholars of internal healthcare auditors.

Reflections

As an active advocate of organization commitment, I began this study with the preconceived idea that organization commitment was linked to the turnover intention, as shown by the majority of previous studies. Many researchers have noted organizational

commitment as a significant driver of employee turnover intention in many industries (Ballinger et al., 2011; Chi et al., 2013; Daugherty et al., 2013; Guiral et al., 2011; McKnight & Wright, 2011; Pongsatitpat & Ussahawanitchakit, 2012; Taing et al., 2011; Yücel, 2012). The expectation was to demonstrate how affective, continuance and normative commitment relate to the turnover intention of internal healthcare auditors. However, this preconceived idea did not affect the results because the study used preexisting survey instruments validated in several previous studies. My role as researcher in this study was to collect and analyze data. I presented the findings while avoiding bias, respecting ethical standards, and protecting the rights of participants. I did not influence the participants, data, or situations.

The results of the study indicated a significant and positive correlation for affective commitment and turnover intention and no significance and negative correlations for continuance commitment and normative commitment and turnover intention. However, although the regression coefficient for continuance commitment and normative commitment were negative implies that the expectations are that as continuance commitment and normative commitment *increases* turnover intention *decreases*. The results led me to have an open mind regarding the relationship between affective commitment (e.g., emotional commitment) and turnover intention of internal auditors in the healthcare industry and an interest in further investigating other factors that may possibly contribute to this relationship.

The research study was motivating because of my interest in addressing the specific business problem and research questions. Turnover is one of the most

challenging issues facing the auditing profession in the United States healthcare industry (Lafleur et al., 2012). Findings from this study may contribute to the solution of turnover issues of internal auditors in the United States healthcare industry. Given the costs related to employee turnover and the value of audit quality, a study on factors potentially affecting turnover intention of auditors would likely have a significant business impact in the healthcare industry.

Summary and Study Conclusions

The purpose for this quantitative correlational study was to examine the relationship between organizational commitment and turnover intention of healthcare internal auditors in the United States. The independent variables were the three types of organizational commitment: (a) affective, (b) continuance, and (c) normative. The dependent variable was the turnover intention of internal auditors in the United States healthcare industry. The central research question was: How do affective, continuance, and normative commitment relate to the turnover intention of internal auditors? In the current study, affective commitment was the only significant predictor of turnover intention and was significantly associated with turnover intention. The implications for positive social change include the potential to provide information to internal healthcare auditors' organizational leaders and the Association of Healthcare Internal Auditors (AHIA), a network of experienced healthcare internal auditors in the healthcare industry (van Dyk & Coetzee, 2012). Another one of the implications for positive social change is strengthening information security and risk management (Leahy, 2013).

The results led me to have an open mind regarding the relationship between affective commitment (e.g., emotional commitment) and turnover intention of internal auditors in the healthcare industry, and an interest in further investigating other factors that may possibly contribute to this relationship. Findings from this study revealed participants remain on the job because of an emotional attachment to the organization. This attachment (e.g., affective commitment) was one of the strengths of the organization, while continuance commitment and normative commitment are considered weaknesses. Business leaders of auditing companies and AHIA members should hone in on the strengths and build on the weaknesses to maintain a competitive edge and retain the best employees in the healthcare industry. I concluded from these findings that leaders need to understand the motivational and emotional type of employee, provide training to give employees a skill set to become knowledgeable about their jobs and feel confident in a globalized society, and try to increase retention and reduce turnover intention of internal healthcare auditors.

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Appendix A: Permission to Use the TCM Employee Commitment Survey

 Reply	 Reply All	 Forward	 Delete
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Subject : TCM Employee Commitment Survey | Academic Download
Date : Sat, Oct 05, 2013 07:56 PM CDT
From : meyer@uwo.ca
To : mouhamadou.sow@waldenu.edu

TCM Employee Commitment Survey | Academic Download

Name: Mouhamadou Sow
Email: mouhamadou.sow@waldenu.edu

To download a copy of the TCM Employee Commitment Survey - Academic Package,
please click the following link:
<http://employeecommitment.com/TCM-Employee-Commitment-Survey-Academic-Package-2004.pdf>

Appendix B: Permission to Use the Turnover Intention Scale

November 1, 2013



Dear Yan,

I am a doctoral student at Walden University in Baltimore Maryland. I am requesting permission to use a portion of the Michigan Organizational Assessment Questionnaire (MOAQ) in my research for my dissertation. Specifically, I would like to use the intension to turnover portion of Module 2: Job Facets.

The three survey items, and their accompanying scales, that I request to use are:

1. How likely is that you actively look for a new job in the next year?
2. I often think about quitting.
3. I will probably look for a new job in the next year.

My request is to use these items, solely in my doctoral research study.

If I may be granted permission to use the MOAQ, please indicate by signing below or send me a confirmation email showing I am granting permission to use this survey.

Thank you for your consideration.

Sincerely,

Mouhamadou Sow
Doctoral student, Walden University

11/01/2013

(Sign and Date)


Institute for Social Research
University of Michigan

Appendix C: TCM Employee Commitment Survey

Please indicate the degree of your agreement or disagreement with each statement by checking a number from 1 to 7 using the scale below.

1 = strongly disagree; 2 = disagree; 3 = slightly disagree; 4 = undecided 5 = slightly agree; 6 = agree; 7 = strongly agree

Affective Commitment Scale

- | | |
|---|---------------|
| 1. I would be very happy to spend the rest of my career with this organization. | 1 2 3 4 5 6 7 |
| 2. I really feel as if this organization's problems are my own. | 1 2 3 4 5 6 7 |
| 3. I do not feel a strong sense of "belonging" to my organization. | 1 2 3 4 5 6 7 |
| 4. I do not feel "emotionally attached" to this organization. | 1 2 3 4 5 6 7 |
| 5. I do not feel like "part of the family" at my organization. | 1 2 3 4 5 6 7 |
| 6. This organization has a great deal of personal meaning for me. | 1 2 3 4 5 6 7 |

Continuance Commitment Scale

- | | |
|---|---------------|
| 1. Right now, staying with my organization is a matter of necessity as much as desire. | 1 2 3 4 5 6 7 |
| 2. It would be very hard for me to leave my organization right now, even if I wanted to. | 1 2 3 4 5 6 7 |
| 3. Too much of my life would be disrupted if I decided I wanted to leave my organization now. | 1 2 3 4 5 6 7 |
| 4. I feel that I have too few options to consider leaving this organization. | 1 2 3 4 5 6 7 |
| 5. If I had not already put so much of myself into this organization, I might consider working elsewhere. | 1 2 3 4 5 6 7 |
| 6. One of the few negative consequences of leaving this organization would be the scarcity of available alternatives. | 1 2 3 4 5 6 7 |

Normative Commitment Scale

1. I do not feel any obligation to remain with my current employer. 1 2 3 4 5 6 7
2. Even if it were to my advantage, I do not feel it would be right to leave my organization now. 1 2 3 4 5 6 7
3. I would feel guilty if I left my organization now. 1 2 3 4 5 6 7
4. This organization deserves my loyalty. 1 2 3 4 5 6 7
5. I would not leave my organization right now because I have a sense of obligation to the people in it. 1 2 3 4 5 6 7
6. I owe a great deal to my organization. 1 2 3 4 5 6 7

Appendix D: Turnover Intention Scale

This survey asks you to consider 1 question and 2 statements relating to your intention to leave your organization. Read each statement carefully and then choose a number from 1 to 7 based on the rating scale below that best applies to you and your feelings.

Rating Scales

- For question 1, choose a number from the choices below that best applies to the question: 1 = *Not At All Likely*; 3 = *Somewhat Likely*; 5 = *Quite Likely*; 7 = *Extremely Likely*

- For questions 2 and 3, choose a number that best applies to each of the 2 statements: 1 = *Strongly Disagree*; 2 = *Disagree*; 3 = *Slightly Disagree*; 4 = *Neither Agree nor Disagree*; 5 = *Slightly Agree*; 6 = *Agree*; 7 = *Strongly Agree*

Tip: Be as honest and accurate as you can be.

Please answer the following questions:

1. How likely is that you will actively look for a new job in the next year?
 - 1=Not at all likely
 - 3=Somewhat likely
 - 5=Quite likely
 - 7=Extremely likely

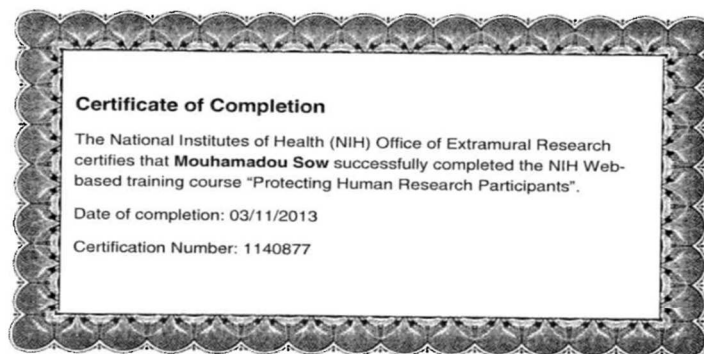
2. I often think about quitting.
 - 1= Strongly Disagree
 - 2= Disagree
 - 3= Slightly Disagree
 - 4= Neither Agree nor Disagree
 - 5= Slightly Agree
 - 6= Agree
 - 7= Strongly Agree

3. I will probably look for a new job next year.
 - 1= Strongly Disagree
 - 2= Disagree
 - 3= Slightly Disagree
 - 4= Neither Agree nor Disagree
 - 5= Slightly Agree
 - 6= Agree
 - 7= Strongly Agree

Appendix E: Certificate of Completion for Protecting
Human Research Participants

Protecting Human Subject Research Participants

Page 1 of 1



Appendix F: Consent Form

CONSENT FORM

You are invited to take part in a research study of the turnover intention of healthcare internal auditors. The researcher is inviting members of [REDACTED] to be in the study. This form is part of a process called “informed consent” to allow you to understand this study before deciding whether to take part.

This study is being conducted by a researcher named Mouhamadou Thile Sow, who is a doctoral student at Walden University. You may already know the researcher as a member of the [REDACTED], but this study is separate from his professional role.

Background Information:

The purpose for this study is to examine the relationship between organizational commitment and turnover intention of healthcare internal auditors in the United States.

Data Collection Procedures:

Participation entails completion of a survey which should take about 20 minutes to complete.

Here are some sample questions:

Please indicate the degree of your agreement or disagreement with each statement by checking a number from 1 to 7 using the scale below.

1 = strongly disagree; 2 = disagree; 3 = slightly disagree; 4 = undecided 5 = slightly agree; 6 = agree; 7 = strongly agree

- I would be not very happy to spend the rest of my career with this organization.
- I really feel as if this organization’s problems are not my own.

Voluntary Nature of the Study:

The study is voluntary. The researcher will respect your decision if you choose to be or not to be in the study. You will not be treated any differently in the membership at [REDACTED] if you decide not to be in the study because no one will know that you did or did not participate unless you tell them. If you decide to join the study now, you can still change your mind later. You may stop at any time.

Risks and Benefits of Being in the Study:

There are minimal risks to the survey. There is a risk of experiencing a minimal amount of stress by filling out this survey because of the requirement of using technology to access the survey. The expected benefits of this study to the larger community will provide senior management with information about organizational commitment, and

turnover intention, and factors influencing employee turnover of healthcare internal auditors.

Payment:

There will be no payments, gifts, or incentives given to any participants for participating in this study.

Privacy:

Any information you provide will be kept confidential. No one, not even the researcher, will know who participated because it is with implied consent through completion of the survey. The researcher will not use your personal information for any purposes outside of this research project. Also, the researcher will not include your name or anything else that could identify you in the study reports. Data will be kept secure in TrueCrypt, a secured data encryption system. Data will be kept for a period of at least 5 years, as required by the university.

Contacts and Questions:

You may ask any questions you have now. Or if you have questions later, you may contact the researcher via email or mobile phone. If you want to talk privately about your rights as a participant, you can also call [REDACTED]. She is the Walden University representative who can discuss this with you. Walden University's approval number for this study is 07-16-14-0178549 and it expires on July 15, 2015.

Please print or save this consent form for your records.

Statement of Consent:

I have read the above information and I feel I understand the study well enough to make a decision about my involvement. By taking the survey, I understand that I am agreeing to the terms described above.

Appendix G: TCM Employee Commitment Survey and Turnover Intention Scale

Introduction

You are invited to take part in a research study of the turnover intention of healthcare internal auditors. The researcher is inviting members of the [REDACTED] to be in the study. This form is part of a process called “informed consent” to allow you to understand this study before deciding whether to take part in the study. The researcher will share the results summary with [REDACTED] to be included in their newsletter so the results will be available to everyone, not just participants. The researcher is a member of [REDACTED], but this study is separate from his professional role.

The purpose for this quantitative, correlational design study is to examine the relationship between organizational commitment and turnover intention of healthcare internal auditors in the United States. Participation entails completion of a survey which should take about 20 minutes to complete.

Directions: Please indicate the degree of your agreement or disagreement with each statement by clicking a number from 1 to 7 using the scale below.

1 = *Strongly Disagree*; 2 = *Disagree*; 3 = *Slightly Disagree*; 4 = *Undecided*; 5 = *Slightly Agree*; 6 = *Agree*; 7 = *Strongly Agree*

Affective Commitment Scale

- | | |
|---|---------------|
| 1. I would be very happy to spend the rest of my career with this organization. | 1 2 3 4 5 6 7 |
| 2. I really feel as if this organization's problems are my own. | 1 2 3 4 5 6 7 |
| 3. I do not feel a strong sense of "belonging" to my organization. | 1 2 3 4 5 6 7 |
| 4. I do not feel "emotionally attached" to this organization. | 1 2 3 4 5 6 7 |
| 5. I do not feel like "part of the family" at my organization. | 1 2 3 4 5 6 7 |
| 6. This organization has a great deal of personal meaning for me. | 1 2 3 4 5 6 7 |

Continuance Commitment Scale

- | | |
|--|---------------|
| 1. Right now, staying with my organization is a matter of necessity as much as desire. | 1 2 3 4 5 6 7 |
|--|---------------|

- | | |
|---|---------------|
| 2. It would be very hard for me to leave my organization right now, even if I wanted to. | 1 2 3 4 5 6 7 |
| 3. Too much of my life would be disrupted if I decided I wanted to leave my organization now. | 1 2 3 4 5 6 7 |
| 4. I feel that I have too few options to consider leaving this organization. | 1 2 3 4 5 6 7 |
| 5. If I had not already put so much of myself into this organization, I might consider working elsewhere. | 1 2 3 4 5 6 7 |
| 6. One of the few negative consequences of leaving this organization would be the scarcity of available alternatives. | 1 2 3 4 5 6 7 |

Normative Commitment Scale

- | | |
|--|---------------|
| 1. I do not feel any obligation to remain with my current employer. | 1 2 3 4 5 6 7 |
| 2. Even if it were to my advantage, I do not feel it would be right to leave my organization now. | 1 2 3 4 5 6 7 |
| 3. I would feel guilty if I left my organization now. | 1 2 3 4 5 6 7 |
| 4. This organization deserves my loyalty. | 1 2 3 4 5 6 7 |
| 5. I would not leave my organization right now because I have a sense of obligation to the people in it. | 1 2 3 4 5 6 7 |
| 6. I owe a great deal to my organization. | 1 2 3 4 5 6 7 |

Turnover Intention Scale. This survey asks you to consider 1 question and 2 statements relating to your intention to leave your organization. Read each statement carefully and then choose a number from 1 to 7 based on the rating scale below that best applies to you and your feelings.

Rating Scales

- For question 1, choose a number from the choices below, that best applies, to the question: 1 = *Not At All Likely*; 3 = *Somewhat Likely*; 5 = *Quite Likely*; 7 = *Extremely Likely*

- For questions 2 and 3, choose a number that best applies to each of the 2 statements: 1 = *Strongly Disagree*; 2 = *Disagree*; 3 = *Slightly Disagree*; 4 = *Neither Agree nor Disagree*; 5 = *Slightly Agree*; 6 = *Agree*; 7 = *Strongly Agree*

Tip: Be as honest and accurate as you can be.

Please answer the following questions:

4. How likely is that you will actively look for a new job in the next year?
1=Not at all likely
3=Somewhat likely
5=Quite likely
7=Extremely likely
5. I often think about quitting.
1= Strongly Disagree
2= Disagree
3= Slightly Disagree
4= Neither Agree nor Disagree
5= Slightly Agree
6= Agree
7= Strongly Agree
6. I will probably look for a new job next year.
1= Strongly Disagree
2= Disagree
3= Slightly Disagree
4= Neither Agree nor Disagree
5= Slightly Agree
6= Agree
7= Strongly Agree

Appendix H: Invitation

You are invited to take part in a research study of the turnover intention of healthcare internal auditors. The researcher is inviting members of the Association [REDACTED] to be in the study. This study is being conducted by a researcher named Mouhamadou Thile Sow, who is a doctoral student at Walden University. You may already know the researcher as a member of the AHIA, but this study is separate from his professional role. The purpose for this study is to examine the relationship between organizational commitment and turnover intention of healthcare internal auditors in the United States. Participation requires completion of a survey which should take about 20 minutes to complete.

Thank you.

Appendix I: Personal Communication with [REDACTED]

Survey Permission Follow-up

I included the permission to use the survey and the complete instrument in Appendixes B and D, respectively. As a follow-up on the permission to use the survey and the complete instrument on November 22, 2013, [REDACTED] replied to my request to publish my survey electronically to [REDACTED] members, of which I am a member. He responded, "I received a copy of your request below to publish a survey to our members in the [REDACTED] on the [REDACTED] discussion section list serve. We have determined that the list serve is really not the right place for this type of survey since all participants would be able to view all the responses and this may cause some confusion to our members. However, if you developed a survey tool, such as in Survey Expression for this, and provided us with a link to that survey, then we could post that link in our next electronic newsletter to our members and then all the responses would accumulate directly to you. Let us know if you would be interested in that option and we can work with you to facilitate that. Thanks for contacting us."