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The Relationship of Employee Engagement and Employee Job Satisfaction to Organizational Commitment

Rebecca Jones
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Walden University

College of Management and Technology

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Rebecca Jones

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Walden University
2018

Abstract

The Relationship of Employee Engagement and Employee Job Satisfaction to
Organizational Commitment

by

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MS, College of St. Rose, 2003

BS, Champlain College, 1999

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

Walden University

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Abstract

Business leaders in the accounting/auditing profession have limited knowledge of how employee engagement, employee job satisfaction, and organizational commitment relate to each other. The role of engaged, satisfied, and committed employees is important as globalization allows for unprecedented talent mobility. The purpose of this quantitative correlational study was to examine the relationship between employee engagement, employee job satisfaction, and organizational commitment. The theoretical framework incorporated Emerson's social exchange theory and Bakker and Demerouti's job demands-resource theory. The sample included 82 out of 295 members of the Northeast Chapter of the New York State Society of CPAs who work in Albany County, New York. The sample was recruited through a nonrandom purposive sampling method. There is significant association measured between employee engagement and employee job satisfaction ($r = .717, p < .001$). Additionally, there is a significant association between employee engagement and organizational commitment ($r = .702, p < .001$). Based on the analysis, there is a significant association between employee job satisfaction and organizational commitment ($r = .853, p < .001$). The regression model showed that employee engagement and employee job satisfaction, when taken together, were significant predictors of organizational commitment ($F(2, 79) = 115.112, p < .0005, R^2 = .745$). The implications for positive social change include strategies geared towards increasing engagement and job satisfaction, which in turn influences organizational commitment, resulting in a highly productive workforce and increased profitability.

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Dedication

I would like to dedicate this study to my husband, my mom, family, and friends. If it were not for their patience and support, this academic achievement would not have been possible.

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Thank you to my loving husband, Bertram Jones, for always supporting and encouraging me through the crying fits from frustration and for talking me out of throwing in the towel on multiple occasions. I would not have become Dr. Jones if it were not for you and the encouraging words. Thank you to all my family and friends for being there throughout this process. You would ask multiple times if it was worth it, and now I can say it was.

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Section 1: Foundation of the Study

Creating and sustaining job satisfaction and engagement with employees is an ongoing challenge for organizations; establishing employee organizational commitment represents a significant additional challenge. Engaged, satisfied, and committed employees constitute a highly productive workforce that is coveted by management (Bhattacharya, 2015). Neumark, Johnson, and Mejia (2013) suggested that the high levels of senior leadership retirements expected in the coming years raises significant concern regarding the quality and delivery of services from businesses.

Engaged, satisfied, and committed employees provide organizations with a competitive advantage such as higher productivity (Shahid, 2013). These employees demonstrate their engagement, satisfaction, and commitment through their services to clients or customers and help to generate more business for the organization (Andrew & Sofian, 2012). Organizations want dedicated, satisfied, and committed employees working for them because these employees understand how they help meet the goals of the organization (Dobre, 2013). Engaged, satisfied, and committed employees tend to stay with the company, which helps create a competitive advantage of consistent productivity.

This study was focused on the relationship between employee engagement, employee job satisfaction, and employee organizational commitment within certified public accounting firm professionals who are members of the Northeast Chapter of the New York State Society of CPAs (NYSSCPA). The knowledge gathered from this study may assist upper management with considering ways to increase employee engagement,

employee job satisfaction, and employee organizational commitment. With this knowledge, organizational management may look at employee engagement, job satisfaction, and organizational commitment in order to understand and improve individual and organizational performance (Burns, 2016).

Background of the Problem

As the age of the knowledge worker with a multigenerational workforce unfolds, employee retention is an increasing concern for the accounting profession. Management must develop an understanding of the relationship between the engagement, job satisfaction, and commitment of their employees to retain the necessary talent for the maintenance of competitive advantage (Albrecht, Bakker, Gruman, Macey, & Saks, 2015). Engaged, satisfied, and committed employees are critical to ensuring a highly productive workforce (Das & Baruah, 2013). Per Aguenza and Mat Som (2012), by understanding the level of engagement, satisfaction, and commitment, organizations can determine ways to improve organizational practices for the retention of valuable staff members.

Organizational structure, work experiences, characteristics of the work, and the relationships established between management and coworkers influence engagement, satisfaction, and organizational commitment (Leite, de A. Rodrigues, & de Albuquerque, 2014). Sufficiently engaged and satisfied employees tend to produce outstanding results, such as increased profitability and improved productivity, so this commitment is of strategic importance for organizations (Geldenhuis, Laba, & Venter, 2014). Employees are the fundamental source of value creation for a firm, particularly in knowledge-based industries such as accounting (Edmans, 2012). By keeping employees engaged, satisfied,

and committed, accounting firms do not have to be concerned about employees leaving the organization.

Since 2012, studies are lacking regarding the relationship between employee engagement, job satisfaction, and employee organizational commitment, particularly within certified public accounting firm professionals. A significant amount of the research showed the relationship of engagement and commitment to job satisfaction, but minimal research showed how both engagement and job satisfaction affect commitment (Zaki Dajani, 2015). The lack of research on how both engagement and job satisfaction affects commitment results in the lack of information available. The research conducted helps to fill the gap in the examination of the possible relationship between employee engagement, job satisfaction, and employee organizational commitment existing within the accounting professionals working at certified public accounting (CPA) firms of the Northeast Chapter of the NYSSCPA.

Problem Statement

As of 2013, Gallup estimated that disengaged employees cost the U.S. economy about \$450 billion to \$550 billion a year in lost productivity (Ruslan, Islam, & Noor, 2014). With globalization and the age of the knowledge worker continuing to unfold, employee retention and employee commitment are two leading challenges facing organizations caused by the unprecedented talent mobility globalization allows (Das & Baruah, 2013). The general business problem was that CPA business leaders do not understand the role that engaged, satisfied, and committed employees play in an organization's success. The specific business problem was that CPA business leaders in

Albany County, New York possess little knowledge about how employee engagement and job satisfaction influence their employees' commitment to the organization.

Purpose Statement

The purpose of this quantitative correlation study was to determine if there is a relationship among employee engagement, employee job satisfaction, and employee organizational commitment. The independent variables were employee engagement and employee job satisfaction. The dependent variable was employee organizational commitment. The targeted population included members of the NYSSCPA Northeast Chapter in Albany County, New York. Due to the complexity of the regulatory accounting framework, long hours, burnout, and routine tasks, employees in public accounting experience low engagement, satisfaction, and commitment (Yakin & Erdil, 2012). These complexities make the members of the NYSSCPA an appropriate population for this study (Chong & Monroe, 2015). This research may have implications for positive social change by determining how differing levels of employee engagement and job satisfaction influence organizational commitment.

Nature of the Study

I used the quantitative methodology for this study. Understanding the relationship, if any, between employee engagement, employee job satisfaction, and employee organizational commitment required the assessment of CPA business leaders' perceptions of each variable. Kura (2012) stated that the use of mathematical structures supports the validity of the data by interpreting the numerical information within the quantitative method. Miles, Gordon, and Storlie (2013) suggested the quantitative method promotes

the analysis of objective facts and researcher independence. Alternatively, per Sergi and Hallin (2011), the qualitative method assists the researcher in describing, decoding, translating, and interpreting information and may not yield the complete representation of accounting professionals' views on employee engagement, employee job satisfaction, and employee organizational commitment.

I designed this research after a correlational study using a survey. Correlational design was suitable because the primary purpose of the research was to determine if relationships exist between variables (Nimon & Oswald, 2013). Unlike the correlational design, experimental design involves complete control by the researcher in randomizing the participants' treatments (Levy & Ellis, 2011). Since I could not control the variables involved to ascertain cause and effect relationships (Köksal, 2013), a correlational design was chosen.

Research Questions and Hypotheses

The purpose of this quantitative study was to examine the relationship, if any, among employee engagement, employee job satisfaction, and employee organizational commitment in New York State CPA firms. The overarching research question was: What is the relationship, if any, between employee engagement, employee job satisfaction, and employee organizational commitment? Responses to the following research questions provided answers to the overarching research question.

RQ1: What is the relationship, if any, between employee engagement and employee organizational commitment?

H₀₁: There is no significant relationship between employee engagement and employee organizational commitment.

H_{a1}: There is a significant relationship between employee engagement and employee organizational commitment.

RQ2: What is the relationship, if any, between employee job satisfaction and employee organizational commitment?

H₀₂: There is no significant relationship between employee job satisfaction and employee organizational commitment.

H_{a2}: There is a significant relationship between employee job satisfaction and organizational commitment.

RQ3: Is age a moderating factor in the relationship between employee engagement and employee organizational commitment?

H₀₃: Age is not a moderating factor in the relationship between employee engagement and employee organizational commitment.

H_{a3}: Age is a moderating factor in the relationship between employee engagement and employee organizational commitment.

RQ4: Is age a moderating factor in the relationship between employee job satisfaction and employee organizational commitment?

H₀₄: Age is not a moderating factor in the relationship between employee job satisfaction and employee organizational commitment.

H_{a4}: Age is a moderating factor in the relationship between employee job satisfaction and employee organizational commitment.

Theoretical Framework

The interconnected nature of two theories, social exchange and job demands-resources theory, provided the theoretical framework for the study (Bakker & Demerouti, 2014; Musgrove, Ellinger, & Ellinger, 2014). These theories supported the necessity of this study regarding the relationship of employee engagement and job satisfaction with organizational commitment. Social exchanges between business leaders and employees are dependent on the exchanges of resources (Bordia, Restubog, Bordia, & Tang, 2017).

Emerson first introduced social exchange theory (SET) in 1958. In 1959, Thibaut and Kelly expanded the social exchange theory (as cited in Musgrove et al., 2014). Using SET, Cropanzano and Mitchell (2005) surmised that people make social decisions based on the perceived costs and benefits. Andrew and Sofian (2012) posited that those who make decisions based on the costs and benefits are in a state of interdependence with others. Employees will engage with the organization and repay the organization at different levels in response to the resources they receive from the organization (AbuKhalifeh & Som, 2013). Musgrove et al. (2014) found that when organizations provide necessary and effective work-related resources, their employees have increased engagement and commitment, which benefits the organization.

Bakker and Demerouti (2014) developed the job demands-resources theory (JD-RT) in 2006. The basis for the JD-RT theory is Bakker and Demerouti's assumption that work environments can be categorized using two factors, job demands and job resources. Job demands refer to the physical, social, and organizational aspects of the job that use physical, cognitive, or emotional skills (Molino et al., 2016). Job resources refer to the

functional aspects needed to achieve work goals, reduce job demands, and encourage professional growth, learning, and development (Bermejo-Toro, Prieto-Ursúa, & Hernández, 2015). The availability of job resources predicts the levels of employee engagement, satisfaction, and commitment when job demands are high (Brough et al., 2013).

Operational Definitions

Baby Boomers: Baby Boomers are individuals born between 1946 and 1964 (Mencl & Lester, 2014).

Employee engagement: Employee engagement is the level of commitment and involvement an employee has toward the organization and its values (Anitha, 2014).

Generation X: Generation X consists of individuals born between 1961 and 1981 (Cogin, 2012).

Generation Y: Generation Y consists of individuals born between 1982 and 2003 (Schullery, 2013).

Employee job satisfaction: Employee job satisfaction is an individual's feelings, attitudes, and perceptions toward the job that influence the degree of fit within the organization (Bin Shmailan, 2016).

Employee organizational commitment: Employee organizational commitment is an employee's desire to remain with the organization and the commitment to the organization's goals (Albdour & Altarawneh, 2014).

Tacit knowledge: Tacit knowledge is the type of knowledge difficult to transfer and adequately articulate by verbal means (Kabir, 2013).

Traditionalists: Traditionalists consist of individuals born before 1944 (Becton, Walker, & Jones-Farmer, 2014).

Assumptions, Limitations, and Delimitations

Assumptions

Assumptions are ideas the researcher takes for granted and accepts as being true (Ellis & Levy, 2009). Online survey use includes the assumptions that potential biases and interventions by the researcher will be eliminated (Althubaiti, 2016). Also assumed was that participants would provide unbiased responses and that the results would be reflective of the target population. Another assumption was that all participants have access to the survey instrument during the same period (Fricker & Schonlau, 2002). The participants in this study were members of the NYSSCPA Northeast Chapter in Albany, New York, who described their level of engagement, job satisfaction, and organizational commitment.

Limitations

Limitations are possible weaknesses in the study (Ellis & Levy, 2009). The primary objective of this study was to examine employee engagement, employee job satisfaction, and employee organizational commitment of members of the Northeast Chapter of the NYSSCPA. Despite the benefits of online surveys, survey use is not without limitations. Privacy is one concern with online surveys (Cho & LaRose, 1999). Stored on the service providers' server, data collected via third-party providers is not under the complete control of the researcher (Chang & Vowles, 2013). Another limitation of the study was that participation was voluntary and participants could withdraw at any

time. Participants who completed the study may not have represented the overall population but rather a certain subset of the whole population.

Delimitations

Delimitations are elements within the researcher's control, but still limit and define the boundaries of the study (Ellis & Levy, 2009). The research conducted was with a limited population of CPA members, and the results were deemed applicable only to that area. The survey results will not be traceable to the actual participants who took the time to participate. Another delimitation was the population of members of the Northeast Chapter of the NYSSCPA who elected to participate in an online survey.

Significance of the Study

Contribution to Business Practice

In this quantitative study, I examined the relationship, if any, between employee engagement, employee job satisfaction, and employee organizational commitment with CPA firm members of the Northeast Chapter of the NYSSCPA. I used the results to characterize a structure of business practices and decision-making criteria for managers. The resulting structure of business practices and decision-making criteria may be applied by managers to increase their employees' level of engagement, satisfaction, and commitment in the workplace.

Implications for Social Change

Since 2012, few studies exist on the relationship among employee engagement, employee job satisfaction, and employee organizational commitment in CPA firms (Nmai & Delle, 2014). Many organizations have multigenerational management teams and

workers; therefore, expectations and work values will differ (Chi, Maier, & Gursoy, 2013). This change in the workforce may have negative consequences on the stability of operations, the quality of services provided by accounting firms, and the levels of employee engagement, employee job satisfaction, and employee organizational commitment. These potential problems reinforce the urgency for this study. By raising awareness about the relationship between employee engagement, employee job satisfaction, and employee organizational commitment, accounting organizations can begin to understand that engaged and committed employees are the keys to the continuity and delivery of services relied on by their clients. An understanding of the influence that employee engagement and job satisfaction have on organizational commitment could provide a valuable perspective to an organization. Keeping more engaged and committed employees could allow CPA firms to continue to provide high-quality services to their clients.

A Review of the Professional and Academic Literature

This study included an examination of the literature that supports the research conducted. For much of the research I used the Walden University Library, as well as the Business Source Complete, ABI/Inform Complete, ProQuest, and EBSCOhost databases. Documents and studies obtained from other Internet sources supplemented the review. Key search terms used included *employee engagement, job satisfaction, work engagement, leadership, generational cohorts, institutional knowledge, knowledge management, organizational commitment, social exchange theory (SET), job demands-resources theory (JD-RT), and personnel management.*

I gathered reference information from 218 resources to support the purpose of this study. Of these 218 sources, 211 (97%) were peer-reviewed, scholarly sources, and 175 (88%) were published within 5 years of my date of graduation. The total peer-reviewed sources I used in writing the literature review was 144 (72%), and 134 (93%) of the references used in the literature review were published within 5 years of graduation.

In reviewing the literature, a consensus appeared among scholars regarding the relationship between employee engagement and organizational commitment (Albdour & Altarawneh, 2014). The literature lacked consensus regarding the concerns and effects of engagement and satisfaction on commitment, specifically with CPAs. This lack of literature revealed a research gap regarding the relationship among employee engagement, employee job satisfaction, and employee organizational commitment in CPA firms.

The first part of the literature review covers both the independent and dependent variables of employee engagement, employee job satisfaction, and employee organizational commitment. The remainder of the literature review includes research about multigenerational workforces and the ways organizations can keep the various generations engaged, satisfied, and committed. Additional review covered the concepts supporting engagement, satisfaction, and commitment to show the influences of engagement, satisfaction, and commitment and to show their impact on each other. The research conducted created a useful foundation for the study.

Social Exchange Theory

SET includes exploration of the relationship between the organization and employee, which provides a basis for understanding employee engagement, employee job satisfaction, and employee organization commitment (Ariani, 2013). The basis of SET is the exchange of monetary and nonmonetary rewards between the employee and the organization resulting in feelings of obligation, trust, shared values, and long-term focus (Slack, Corlett, & Morris, 2015). Based on these exchanges and the perception of the employee's personal value to the organization, the employees level of commitment, satisfaction and engagement is affected (Albdour & Altarawneh, 2014)

Herda and Lavelle (2015) used SET to explain the relationship between individual auditors and their clients and how these relationships affected the level of service provided. Herda and Lavelle (2013) referred to Fontaine and Pilote's (2012) stance that clients prefer a relational (social exchange) relationship to a transactional (economic-based exchange) relationship with their auditor. Auditors must interact with clients during their work, and the opinion formed by the auditor regarding these relationships will affect their level of engagement, satisfaction, and commitment to their job and the organization (Svanberg & Ohman, 2015).

To determine the quality of social exchanges between auditors and the audit firm, the perceived organizational support and organizational commitment felt by the employee must be considered. The level of commitment felt by an auditor shows their perception of the quality of the social exchange relationship they have with the organization. Herda and Lavelle (2012) suggested that auditors form social exchange relationships with

coworkers, supervisors, clients, and the accounting firm itself. Support from the firm plays a key role in the social exchange relationship, which in turn affects the auditor's level of commitment (Ertürk, 2014). An employee's perception of support determines commitment (Eisenberger, Fasolo, & Davis-LaMastro, 1990; Herda & Lavelle, 2012). Karanges, Beatson, Johnston, and Lings (2014) investigated whether social exchanges involving support and identification influenced internal communication and engagement. The findings of Karanges et al. suggested that internal communication, as a method of social exchange, greatly influences an employee's level of engagement. These researchers posited that the social exchanges between an employee and supervisor play a part in the relationship between the employee and the organization, which shows in the employee's reciprocation of engagement (Ertürk, 2014; Karanges et al., 2014)

Job Demands-Resource Theory

The Job Demands-Resource Theory (JD-RT) helps to explain and understand employee engagement, job satisfaction, and organizational commitment (Bakker, Demerouti, & Sanz-Vergel, 2014). Based on JD-RT, employees face job demands and resources to help them deal with the demands (Trépanier, Fernet, Austin, Forest, & Vallerand, 2014). Employees need to be provided with the necessary resources to perform their work roles since they have consequential effects on employee engagement and organizational commitment (Dajani, 2015). Without necessary resources, employee engagement, job satisfaction, and organizational commitment suffers.

Every occupation may have risk factors associated, and these risk factors fall into job demands or job resources (Orgambidez-Ramos, Borrego-Ales, & Mendoza-Sierra,

2014). Yanchus, Fishman, Teclaw, and Osatuke (2013) researched the relationship between job demands and resources to organizational commitment and found that job resources and satisfaction predicted engagement. Based on the research, jobs are composed of demands and resources. It concludes that job resources such as autonomy, skill utilization, professional development, rather than job demands, are better indicators of the level of engagement (Albrecht, 2012).

JD-RT explains the relationship between work-family conflict and engagement, satisfaction, and commitment. Cabrera (2013) found work-family conflict increased with higher job demands, while available job resources helped to reduce the conflict between work and family obligations. Increased job demands increase work-family conflict, and place more stress on the employee, affecting their engagement, satisfaction and commitment (Nart & Batur, 2014). Job demands lead to higher levels of work-family conflict and job resources lead to higher levels of job satisfaction, employee engagement, and organizational commitment (Yeh, 2015).

Schaufeli (2015) conducted research to determine whether career competencies are like personal resources within the JD-RT model and posited that personal resources increase career competencies. Career competencies are the skills, knowledge, abilities, and other characteristics influenced by the employee for job development and effective performance of the job (Akkermans, Brenninkmeijer, Huibers, & Blonk, 2013; Hennekam, 2016). Akkermans, Schaufeli, Brenninkmeijer, & Blonk (2013) suggested personal resources, such as career competencies influences an employee's level of

engagement. Their findings indicated a significant relationship exists between job resources, career competencies, and work engagement.

Employee Engagement

Employee engagement is an invaluable concept towards many aspects of individual and organizational performance. Research indicated that Kahn (1990) is the founder of the employee engagement movement (as cited in Bedarkar & Pandita, 2014; Kataria, Rastogi, & Garg, 2013). Kahn described engagement as the harnessing of organization members' selves to their work roles: in engagement, people employ and express themselves physically, cognitively, emotionally, and mentally during task performance (Schaufeli, 2012).

The characteristics of employee engagement are vigor, dedication, and absorption. Vigor is the exhibition of high levels of energy and the willing devotion of time and energy to the job (Kataria et al., 2013). Dedication is the extent to which an employee is willing to invest his or her time, energy, and effort into his or her job and the sense of meaning, pride, or challenge derived from the job (Cahill, McNamara, Pitt-Catsoupes, & Valcour, 2015). Absorption is the difficulties experienced in disengaging from work (Jeve, Oppenheimer, & Konje, 2015). These characteristics indicate that engagement has three dimensions: a physical (vigor), an emotional (dedication), and a cognitive (absorption) element (Truss, Alfres, Delbridge, Shantz, & Soane, 2014).

Anitha (2014) identified and tested valid determinants of employee engagement. These determinants of engagement are controllable by the organization. A supportive work environment, where management shows concern for employees and allows

employees to voice their thoughts and feelings, is a core determinant of the level of engagement employees feel (Sanneh, 2015). CPA business leaders who are supportive and inspiring increase the engagement level of their followers by increasing involvement in, and enthusiasm for, the followers' work (Hayati, Charkhabi, & Naami, 2014). Per Anitha (2014), employees who have supportive relationships with co-workers' experience higher engagement levels because they feel safe trying new things without fear of the consequences.

Training and career development allow the employee to increase his or her confidence in the job and provide more engagement with his or her job. Training provides the employee with opportunities for growth and development, which helps with career advancement and commitment (Jehanzeb & Ahmed Bashir, 2013). Compensation, whether financial or non-financial, is a core factor in engagement. Employees who feel rightly compensated, whether through their salary or extra time off, will show higher levels of engagement (Jalani & Juma, 2015). Research indicated the organization's policies relating to recruitment have an impact on employee engagement and commitment. Organizations that support flexible work arrangements, allowing employees to balance their work and home lives notably leads to engaged employees (Anitha, 2014). The interest of the organization in the well-being of the employee also affects employee engagement. The more interest an organization shows for the welfare of the individual, the more engaged the employee because he or she feels the organization cares about him or her on a personal level (Anitha, 2014). Highly engaged employees find satisfaction with their jobs.

Job Satisfaction

In the research, researchers define job satisfaction as the level of contentment that employees feel about their job overall and specific aspects of the job (Baseri, 2013; van Scheers & Botha, 2014). This description is not a static definition because job satisfaction means something different to everyone. Upper-level management should not overlook the effect that job satisfaction and engagement have on the overall atmosphere of the organization (Fischer & Montalbano, 2014).

Multiple studies included examination how the culture of an organization affects job satisfaction. Organizational culture has strong and deep impact on the performance of the employees (Habib, Aslam, Hussain, Yasmeen, & Ibrahim, 2014). Research indicated that a supportive organizational culture may increase the satisfaction levels of employees (Uddin, Luva, & Hossian, 2013). Belias and Koustelios's (2014) conclusion that a worker's assessments of the organization's culture, particularly the social support and leadership aspects of this culture, can influence his or her job satisfaction level supports Uddin et al. (2013) research. The culture of an accounting firm plays an important part on the engagement, satisfaction, and commitment of the employees.

Andreassi, Lawter, Brockerhoff, and Rutigliano (2014) hypothesized that masculine cultures, rather than feminine cultures, would have a stronger relationship with job satisfaction. Both masculine and feminine cultures value accomplishment and recognition. Masculine cultures prefer a sense of accomplishment, while personal recognition is important to feminine cultures (Fening & Beyer, 2014). Satisfied workers

result when employees receive both, a sense of accomplishment and personal recognition (Uzonna, 2013).

Researchers studied various factors that affect the degree of job satisfaction among employees. These factors include pay, promotions, supervision, co-workers, communication, and benefits. Mpeka (2012) found that co-workers, pay, promotion, supervision, and the work itself have a significant influence on job satisfaction levels of Tanzanian CPAs. Other research findings indicated that the level of job satisfaction among CPAs is dependent on promotion and development opportunities, such as on-the-job training and job diversity (Salehi, Moradi, & Dehghan, 2013). Lumley, Coetzee, Tladinyane, and Ferreira's (2011) results are in line with Spector's (1997). Miarkolaei and Miarkolaei (2014) found that participants who were happy with pay, promotion, supervision, benefits, co-workers, and communication emotionally attach to the organization.

The level of job satisfaction can be an important indicator of employee behavior. Non-professional behavior, such as absenteeism, may be the result of a low level of job satisfaction (Salehi, Gahderi, & Rostami, 2012). Javed, Balouch, and Hassan (2014) suggested that a low level of job satisfaction will have an adverse impact on the organization, while a high level of satisfaction will result in a positive effect on the organization. The various levels of job satisfaction within an organization also have financial repercussions. High levels of job satisfaction may enhance the organization's financial position, but labor costs will increase, thus reducing firm value (Edmans, 2012).

Accountants, whether self-employed or salaried employees need to have engagement, satisfaction and commitment to their job and organization. Millan, Hessels, Thurik, and Aguado (2013) found that self-employed individuals are highly satisfied with the type of work they did, while paid-employed individuals reported higher levels of satisfaction with job security. Self-employed workers have more independence and flexibility, which causes them to be more satisfied with their job, than paid employees (Alvarez & Sinde-Cantorna, 2014). Per Lange (2012), employed individuals must obey orders given by their superiors, while self-employed individuals experience a higher level of self-determination and freedom.

Organizational Commitment

Organizational commitment is the level of an employee's loyalty and commitment to the organization and the goals of the organization (Agyemang & Ofei, 2013). Research illustrated that organizational commitment is higher in private sector workers compared to public sector employees (Bullock, Stritch, & Rainey, 2015). Goulet and Frank (2002) supported these findings by claiming that extrinsic rewards (salary, fringe benefits, etc.) are critical factors in determining levels of commitment, especially in a robust economy.

The business leaders believe the amount of their employees' commitment affects the performance of the business. Organizations that have high levels of employee organizational commitment result in higher levels of job satisfaction, better customer service, and employee longevity (Kashefi et al., 2013; Nguyen, Mai, & Nguyen, 2014). Employees with organizational commitment share their knowledge for the betterment of

the organization (Casimir, Lee, & Loon, 2012), causing the employees to become relevant to the organization.

Meyer and Allen (1991) classified organizational commitment into three components: affective commitment, normative commitment, and continuance commitment. Affective commitment refers to the emotional attachment to, identification with, and involvement in the organization (Meyer & Allen, 1991; Memari, Mahdiah, & Marnani, 2013). Mowday, Porter, and Steers (1982; as cited in Adekola, 2012) believed the following three factors are involved with affective organizational commitment: (a) a strong belief in, and acceptance of, the organization's goals and values; (b) a willingness to exert considerable effort on behalf of the organization; and (c) a definite desire to maintain membership in the organization. Normative commitment refers to the employee's feelings of obligation to continue employment resulting from pressures due to organizational requirements (Memari et al., 2013; Meyer & Allen, 1991). Continuance commitment is the level of attachment associated with the perceived costs of leaving the organization (Memari et al., 2013; Meyer & Allen, 1991).

Generational Cohorts

Many organizations have a multigenerational workforce, which affects engagement, satisfaction, and commitment levels. As of 2016, the workforce consists of four cohort generations (Chi et al., 2013; Schullery, 2013). These cohorts have a well-defined beginning and ending dates. In a review of the literature, there are slight variances on generational naming and the beginning and ending dates of the four

generations. Table 1 includes the age group, core values, and defining moments that identify each generation in the current workforce (Marbury, 2012).

Table 1

General Attributes

Generation	Year of birth	Core values	Defining moments
Traditionalist	Before 1944 10% of the workforce 75 million born	Dedication, hard work, and respect for authority	The Great Depression, the Second World War, Lindbergh, FDR
Baby Boomers	1944-1960 45% of the workforce 80 million born	Optimism, personal gratification, and growth	JFK, civil rights and women's movement
Generation X	1961-1981 30% of the workforce 46 million born	Diversity, technology, fun, informality	The Challenger incident, AIDS, Rodney King
Generation Y	1982-2003 15% of the workforce 76 million born	Optimism, civic duty, confidence, achievement	Terrorism, Oklahoma City bombing, computers, the Internet

Four generational cohorts coexist in the current workforce (Chi et al., 2013; Schullery, 2013). These four generations are the Traditionalists, Baby Boomers, Generation X, and Generation Y (Millennials). Research shows that these generational cohorts are distinct in their characteristics and attitudes. These distinct generational characteristics are a result of the significant economic, political, and social events that they experienced while growing up (Lyons & Kuron, 2013).

Baby Boomers. Members of the Baby Boomer generation are more loyal, committed, competent, friendly, and reliable, and they have a strong work ethic (Chi et

al., 2013; Helyer & Lee, 2012; Schullery, 2013). Boomers realize that they have spent most of their lives working and are now looking for a balance between work and relaxation (Chi et al., 2013). Members of this generation are workaholics who *live to work* and are very concerned with their self-interests (Money, O'Donnell, & Gray, 2014).

The world's largest cohort is the Boomer generation. This group affects all areas of life, including business, society, and the economy (Money et al., 2014). The significant events that shaped the Boomer generation were the civil rights movement, the women's movement, the Vietnam War, and the assassinations of John F. Kennedy, Robert Kennedy, and Martin Luther King, Jr. (Cogin, 2012). Per Moon and Dilworth-Anderson (2015), Boomers show a longer and more varied work history and stop working for pay in their late 60s rather than at age 60 or 65.

Generation X. The members of the Generation X cohort are empowered, self-directed, resourceful, and more accepting of diversity (Money et al., 2014). This generation has concerns with work-life balance, as many in this cohort grew up with working parents or in a one-parent household due to the prevalence of divorce (Cogin, 2012). Hernaus and Vokic (2014) suggested that this generation prefers a job or task with multiple options to stay engaged and are reluctant to commit; they desire training opportunities and are entrepreneurial.

Generation Y. Nexters, Millennials, and Echo Boomers (Tubey, Kurgat, & Rotich, 2015) are just a few titles that refer to Generation Y. The Millennials concern themselves more with work-life balance and are more likely to switch jobs more often when they are unhappy in their career. The Millennials grew up in the digital age using

the Internet, handheld devices, and social networking, and receptive to new technologies than the older generations (Park & Gursoy, 2012). These generational differences described above indicate the possibility that engagement, job satisfaction, and organizational commitment means different things to the different generations.

Knowledge Management

As organizations lose employees from the Baby Boomer generation and gain members from Generation Y, they need to manage the knowledge that is leaving and coming in to maintain employee engagement, employee job satisfaction, and employee organizational commitment (Chatterjee, 2014). Research showed that to achieve and maintain competitive advantage, a systematic handling of knowledge is necessary to ensure continuity of operations (Chatzoudes, Chatzoglou, & Vraimaki, 2015). Relying on the experience of older generations causes a vulnerability in firms' due to the loss of resources and competitive advantage (Burmeister & Deller, 2016). Argote (2013) suggested that the availability of critical knowledge is one of the most important success factors for organizations to achieve competitive advantages in knowledge-driven economies.

Knowledge management, in the literature, is a set of procedures or tools, used to manage, circulate, and share knowledge within and across organizations (Edvardsson & Durst, 2013; Saremi & Saeidi, 2014). Knowledge in knowledge management consists of the intellectual assets of an organization, which include databases, documents, policies, and procedures, as well as uncaptured tacit knowledge expertise and experience found in

individual employees (Sharma & Saurabh, 2014). Figure 1 depicts the key principles and practices that support knowledge management.

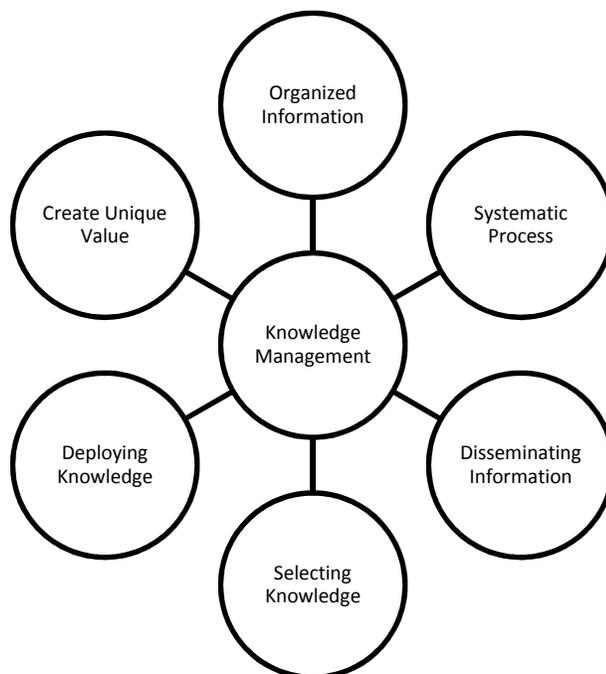


Figure 1: Knowledge management components.

Hicks, Dattero, and Galup (2006) suggested in their research that processed information becomes knowledge once in a person's mind, and once shared, it becomes information. Based on these findings, Hicks et al. proposed a five-tier hierarchy for knowledge management (5TKMH) (as cited in Nold, 2011). The hierarchy provides a way to evaluate the knowledge management effort in the organization and identifies the relationships between knowledge sources (Sattar, 2012). The hierarchy recommended may be used to inventory knowledge assets, evaluate knowledge management strategy, and plan and manage the evolution of knowledge assets in the firm. Ragab and Arisha (2013) posited that the hierarchy depends on the quality of information and the effectiveness of the knowledge integration in the organization.

Knowledge-Sharing Culture

Organizations may need to make changes to the corporate culture to implement knowledge management programs. A knowledge-sharing culture is necessary to maintain employee engagement, employee job satisfaction, and employee organizational commitment (Giri, Nimran, Hamid, & Al Musadieq, 2016). One important factor in knowledge management is a knowledge-friendly culture (Megdadi, Al-Sukkar, & Hammouri, 2012). Amayah (2013) suggested for an organizational knowledge-sharing culture to work, the employees and management need to buy into and be receptive to the idea. Engaged employees take positive actions, such as knowledge sharing, to further the organization's reputation and interests (Ford, Myrden, & Jones, 2015). A knowledge sharing culture impacts an employee's engagement, job satisfaction and organizational commitment.

Organizations implement knowledge management systems (KMS) to promote and help facilitate knowledge sharing. These KMS are technology-supported information systems that assist in documenting, distributing, and transferring explicit and tacit knowledge among employees to increase organizational effectiveness and efficiency (Kothari, Hovanec, Hastie, & Sibbald, 2011). Research suggested that 60% of global corporations have spent more than \$4.8 billion on KMS such as Intranets, electronic bulletin boards, and electronic communities of practice (Wang, Noe, & Wang, 2014). Babcock (2004) (as cited in Sánchez, Sánchez, Collado-Ruiz, & Cebrián-Tarrasón, 2013) estimated that \$31.5 billion is lost per year by Fortune 500 companies because employees fail to share knowledge.

Knowledge Loss

Organizations lose useful knowledge and human capital through retirements and attrition. The loss of knowledge will have negative implications for employee engagement, employee job satisfaction, and employee organizational commitment. Not only are Baby Boomers leaving the workplace, but younger generations change jobs more frequently than older generations did (Lyons & Kuron, 2013; Martins & Martins, 2014). With each person that leaves, organizations lose business-critical, experience based knowledge. This loss of knowledge affects not only the competitive advantage of the organization but also its bottom line. Kumar (2012) suggested that codification of knowledge will prevent knowledge loss by organizations due to attrition of employees

With Baby Boomers readying for retirement and the younger generation changing jobs more frequently, organizations experience a loss of knowledge. Older workers take with them valuable knowledge of company culture, subject-matter expertise, knowledge about past failures and successes, and information about key players in the business or industry (Daghfous, Belkhodja, & Angell, 2013; Joe, Yoong, & Patel, 2013). This loss of knowledge leads to lower productivity, lessening competitive advantage, and lower quality services, which all have significant implications for the organization (Schmitt, Borzillo, & Probst, 2011). Once organizations realize the importance of the knowledge held by older employees, the knowledge-transfer process can begin to capture this knowledge.

Tacit Knowledge/Intellectual Capital

In losing employees to low employee engagement, low job satisfaction, and low organizational commitment, a company loses the experiences, competencies, and knowledge of those employees, which may affect the bottom line, competitive advantage and other employee's engagement, satisfaction, and commitment. The accumulated knowledge that employees take with them when they leave is tacit knowledge or *institutional memory* (Mahoney & Kor, 2015). Polanyi (1966) (as stated in Peet, 2012) referred to tacit knowledge as knowing *more than we can tell*. Per Kothari, Rudman, Dobbins, Rouse, Sibbald, and Edwards (2012), tacit knowledge means understanding how things work, what happened, and why in prior experiences.

Tacit knowledge is not the only important resource an organization has; intellectual capital is also significant. Intellectual capital falls into three components: human capital, organizational capital, and social capital (Gottwald, Lejsková, Švadlenka, & Rychnovská, 2015). The human capital portion of intellectual capital is the knowledge, skills, and capabilities of individual employees (Hsu & Sabherwal, 2012; Wang, Wang, & Liang, 2014). Organizational capital describes the institutionalized knowledge residing in databases, manuals, cultures, systems, structures, and processes (Roman & Jana, 2012). Social capital is the knowledge embedded in the networks of relationships and interactions among individuals (Hsu & Sabherwal, 2012; Wang et al., 2014).

Knowledge Transfer

The ability to transfer tacit knowledge, or institutional memory, to the younger generation should be important to companies to maintain their competitive advantage (Abdul-Jalal, Toulson, & Tweed, 2013) and enhance employee engagement, satisfaction, and commitment levels. Each generation has its preferences, each view and uses technology differently, and each has unique approaches to the work environment. By transferring knowledge, organizations look to organize, create, capture or distribute knowledge and ensure its availability for future users (Wambui, Wangombe, & Muthura, 2013). There are many ways to accomplish the transfer of knowledge (Krishnaveni & Sujatha, 2012). Figure 2 depicts how to accomplish the transfer of explicit and implicit knowledge.

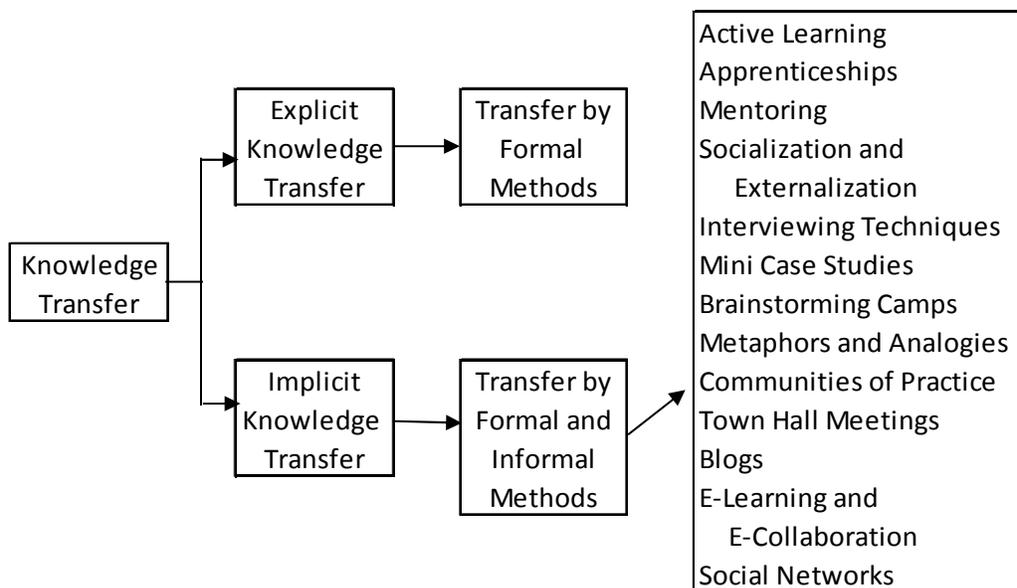


Figure 2. Knowledge transfer methods.

One method of knowledge transfer is mentoring. Mentoring is a partnership where one person (the mentor) shares knowledge, skills, information, and perspectives with another individual (the mentee) to develop the personal and professional skills of the latter (Fleig-Palmer & Rathert, 2015). The mentoring relationship can be either formal or informal (Desimone et al., 2014). Per Inzer and Crawford (2005), the management of the organization develops a formal mentoring program, while informal mentoring is a type of voluntary mentoring where one employee, whether the mentor or mentee, initiates the relationship to help a fellow employee.

Mentoring is beneficial for multigenerational workforces and diverse cultures (Short, 2014b). This method of knowledge transfer allows for the matching of mentors and mentees per their preferences (Desimone et al., 2014). Everyone learns differently and by offering the mentoring option, knowledge transfers between the generations in an individualized way. People oversee their learning while mentoring (Short, 2014a).

Another method of knowledge transfer is communities of practice (CoP) (Cheung, Lee, & Lee, 2013). Wenger, McDermott, and Snyder (2002) provided a definition of CoP as a group of people who share a concern, a set of problems, or a passion about a topic, and who deepen their knowledge and expertise in this area by interacting on an ongoing basis. Per Kirkman, Cordery, Mathieu, Rosen, and Lee (2013), these communities provide an environment for storytelling, collaboration, questions, and dialogues of all relevant knowledge transferred and accessible to others.

One of the primary enablers of knowledge sharing or transfer is information technology (IT). The use of IT facilitates the transfer of knowledge by supporting various

conversions of tacit-explicit knowledge and enabling people to express their ideas, perspectives, and opinions (Panahi, Watson, & Partridge, 2013). The rapid advances in information technology, such as personal electronic devices and e-business applications, has brought new dimensions to knowledge sharing and transfer (Tong, Wah Tak, & Wong, 2014). Venkitachalam and Busch (2012) posited that although IT can allow an easier transfer of knowledge, there can also be a disruptive effect because IT provides a means of communication that is electronic rather than face-to-face.

Leadership

Research indicated that the next generation of leaders is not prepared, or does not have the necessary competencies, for a leadership role (Hagemann & Stroope, 2013). The development of future leaders is vital for organizations to survive and remain competitive. Although the fundamental skills needed by leaders—such as creating a vision, leading teams, driving results, and managing work—are no different from the past; research indicates that future leaders need new skills (Kalenderian, Taichman, Skoulas, Nadershahi, & Victoroff, 2013). Catchings (2015) found that the ability to apply critical thinking to complex situations is a skill for the next generation of leaders to have. These researchers also found that future leaders need to be flexible and tolerant, as the workforce will consist of multiple generations and cultures.

As people are promoted up through the organization, they must learn new skills and competencies to maintain their position. Organizations need to be able to identify the crucial skills required for the different levels within the company and provide support, training, and development opportunities to the individuals who need these skills (Prewitt,

Weil, & McClure, 2011). Per Day, Fleenor, Atwater, Strum, and McKee (2014) one way to do identify crucial skills is through leadership development programs. Leadership development programs—such as executive coaching, 360-degree feedback, and simulations or action learning assignments—are options to help leaders garner the necessary competencies for leadership. Deaton, Wilkes, and Douglas (2013) posited that leadership development programs should cover a broad set of leadership skills and not only teach these skills but also show how to apply these skills in practice. Organizations that offer leadership development programs provide their employees with job resources to increase their engagement, satisfaction, and commitment.

Transactional leadership. First described by James Burns in 1978, transactional leadership refers to a quid pro quo relationship between a leader and a follower (Whittington, Coker, Goodwin, Ickes, & Murray, 2009). Exchange, such as a reward and punishment system, establishes this type of relationship. The assumption that underpins transactional leadership is that rewards and punishments are the best motivators for employees (Nikezic, Puric, & Puric, 2012). Followers receive rewards for good work and are punished for bad work (Odumeru & Ifeanyi, 2013).

Rules, procedures, and standards are critical essentials for a transactional leader. Transactional leaders focus on short-term goals, standards, procedures, rules, and control (Nikezic et al., 2012). Leaders who follow a transactional model of leadership look to maintain the status quo, complete established tasks, emphasize extrinsic rewards, and avoid unnecessary risks by focusing on improving efficiency in the organization (McCleskey, 2014). Popli and Rizvi (2016) posited that transactional leadership style has

a positive association with employee engagement and that transactional managers motivate subordinates by rewarding and appreciating their followers instead of task accomplishment.

Research indicates two integral factors to transactional leadership: contingent reward and management by exception (Vaccaro, Jansen, Van Den Bosch, & Volberda, 2012; Odumeru & Ifeanyi, 2013). Contingent reward motivates with clear expectations and subsequent rewards for accomplishing the goal (Vaccaro et al., 2012). The rewards are a motivational tool for the followers. Leadership by exception is a system in which the transactional leader must intervene because the follower does not meet the acceptable standard of their work (Odumeru & Ifeanyi, 2013).

A review of the literature shows that transactional leadership adversely effects an employee's engagement. Breevart et al. (2014) found that transactional leadership may be useful in stimulating worker engagement, but it is not as effective as transformational leadership. By providing contingent rewards, the transactional leader might inspire a reasonable degree of involvement, loyalty, commitment, and performance (Keskes, 2014). Simic (1999) as cited in Marbury (2012) stated that anyone could be a transactional leader; however, a transformational leader can be flexible and handle any situation at any time.

Transformational leadership. Transformational leadership is one of the two leadership styles described by James Burns in 1978 and then expanded on by Bass in 1985 (McCleskey, 2014). Transformational leaders stimulate and inspire followers to provide a little more effort to achieve group goals (Odumeru & Ifeanyi, 2013). Leaders of

this style articulate a vision that focuses employees' attention on their contributions to the organization (Grant, 2012).

Per Eisenbeiss and Boerner (2013), transformational leadership comprises of four integral factors: (a) idealized influence, (b) inspirational motivation, (c) intellectual stimulation, and (d) individualized consideration. Transformational leaders exhibit these components in varying degrees to achieve the desired outcomes from their followers (McCleskey, 2014). Grant (2012) stated that inspirational motivation highlights a significant vision; idealized influence connects this idea to shared values, and individual consideration personalizes this connection. Transformational leadership has a positive effect on an employee's engagement, satisfaction, and commitment.

Idealized influence. This component of transformational leadership refers to role model behavior that followers want to emulate (Boerner, Eisenbeiss, & Griesser, 2007). The transformational leader develops trust and confidence with the follower by putting the follower's needs before his or her own (Yasin, Nawab, Bhatti, & Nazir, 2014). Per Sadeghi and Lope Pihie (2012), the role model characteristic allows the leader to establish essential values and behaviors and instill in the follower a desire to achieve the goals of the organization.

Inspirational motivation. With inspirational motivation, the leader is a motivator and a cheerleader; he or she shows enthusiasm, optimism, and support for the shared goals (Boerner et al., 2007). These leaders formulate a vision that a follower can identify with, and then they explain or demonstrate how the follower can contribute to this vision

(Loon, Lim, Lee, & Tam, 2012). Jyoti and Bhau (2015) stated that transformational leaders provide motivation to followers by building trust and confidence

Intellectual stimulation. An intellectual leader inspires followers by promoting creativity and innovation (Loon et al., 2012). This type of leader asks questions, reframes problems, and approaches old methods in new ways (Boerner et al., 2007). Manafi and Subramaniam (2015) posited that an intellectual approach encourages followers to be creative and come up with new ideas that sustain competitive advantage.

Individualized consideration. This feature allows the leader to consider the followers' strengths and weaknesses, to determine how best to work with them (Zacher, Pearce, Rooney, & McKenna, 2014). These leaders invest in the development of the follower and provide learning opportunities to develop the follower's skills (Loon et al., 2012). Keskes (2014) suggested that individualized consideration implies that business leaders pay attention to, respect and care for their employees and their development within the organization.

The type of leadership style that a leader employs influences the followers' level of engagement and commitment. Research shows that transformational leadership plays an integral role in employee engagement (Hayati, Charkhabi, & Naami, 2014). Transformational leaders straightforwardly affect the levels of engagement experienced by their followers through positive interactions and building relationships (Ghadi, Fernando, & Caputi, 2013). Leaders who show support and encourage team member development can expect to have higher levels of engagement in their members (Xu & Cooper Thomas, 2011).

A review of the research indicated that transformational leadership impacts organizational commitment (Yahaya & Ebrahim, 2016). A study conducted by Dunn, Dastoor, and Sims (2012), involving professional employees from a large multinational corporation with locations in the United States and Israel, found that there is a positive correlation between a transformational leadership style and affective and normative aspects of commitment. Research by Clinebell, Škudienė, Trijonyte, and Reardon (2013) supported these findings by showing the most compelling relationship was between transformational leadership and the affective component of organizational commitment.

Joo, Yoon, and Jeung (2012) surveyed subjects from a Fortune Global 500 company in Korea and found that vision articulation, group goal promotion, and intellectual stimulation—all aspects of transformational leadership—have a positive affiliation with organizational commitment. Rehman, Shareff, Mahmood, and Ishaque (2012) examined educational sector employees' perceptions of leadership styles in Pakistan. Research findings by Yahaya and Ebrahim (2016) indicated that both transformational and transactional leadership styles affect organizational commitment, but transformational leadership more effectively enhances an employee's level of commitment.

Summary

Accounting and auditing are high-stress professions. Challenging aspects of this field include meeting deadlines, working during the tax season, passing the CPA exam, and having a personal life. These challenges take their toll and affect the level of engagement, satisfaction, and commitment of accountants and auditors. Certified public

accountants are professionals who develop expertise in their fields, creating a bond with the clients they serve. If there are no sufficiently engaged, satisfied, and committed accountants, there will be a severe strain on the quality and consistency of services provided by CPAs.

Section 1 provided the base for the remaining components of the research study. The key points from Section 1 are the discussions on employee engagement, employee job satisfaction, and employee organizational commitment. A review of the literature lays the foundation for the study and to aid in answering the research questions.

In Section 2 I outline the methods that will be used to collect the necessary data to support the research study. Also included is a discussion on the applicability of the research method and design. Section 2 provides details about the study participants and their qualifications for participating. Finally, I discuss the role of the researcher along with the reliability and validity of the research instrument.

Section 2: The Project

I tested the hypotheses via the quantitative method using a valid survey instrument. Section 1 and the literature review contained an introduction to the body of knowledge leading to the research question. Section 2 includes a description of the method I used to answer the research questions. This section also includes a discussion on the purpose of the study, details of the research process, and information about the population involved in the study.

Purpose Statement

The purpose of this quantitative correlation study was to determine if there was a relationship among employee engagement, employee job satisfaction, and employee organizational commitment. The independent variables were employee engagement and employee job satisfaction. The dependent variable was employee organizational commitment. The targeted population included members of the NYSSCPA Northeast Chapter in Albany County, New York. Due to the complexity of the regulatory accounting framework, long hours, burnout, and routine tasks, employees in public accounting experience low engagement, satisfaction, and commitment (Chong & Monroe, 2015) making the members of the NYSSCPA an appropriate population for this study. This research may have implications for positive social change by determining how differing levels of employee engagement and job satisfaction influence organizational commitment. An understanding of the influence that employee engagement and job satisfaction have on organizational commitment could provide a valuable perspective to an organization. By having more engaged and committed

employees, CPA firms could continue to provide high-quality services to their clients and retain highly qualified employees.

Role of the Researcher

As the researcher, my role was to ensure that the study was scientifically sound and to ensure that participants were clear on their specific role (Brett et al., 2014). My collaborative work with CPAs led to an interest in knowing how accounting professionals working at CPA firms in Northeast New York remained engaged, satisfied, and committed to their firms and jobs. I examined of the current state of and relationship among employee engagement, employee job satisfaction, and employee organizational commitment with members of the NYSSCPA working at firms located in Northeast New York State. Participants of this study were accounting firm members of the Northeast Chapter of the NYSSCPA.

Participants

Accountants face various job pressures that influence their engagement, satisfaction, and commitment (Chong & Monroe, 2015). A profession in accountancy requires a strenuous workload, grueling tax seasons, long hours, and an adaptability to changing regulations (Ozkan & Ozdevecioğlu, 2013). In the face of these pressures, job satisfaction is a key factor in a CPA's success and performance (Yakin & Erdil, 2012). The researcher surveyed Albany County, New York, members of the NYSSCPA Northeast Chapter. The eligibility criterion for the sample was that individuals must be members of the Northeast Chapter and be employed in Albany County. The total Albany County membership of the Northeast Chapter of the NYSSCPA was approximately 295.

I gained access to the participants through permission from the executive director of the society (see Appendix A). The request-for-permission letter included the topic of the study, the study's intended goals, and the approximate survey duration. It advised participants that participation was voluntary and assured anonymity. The letter also contained a statement that there were no risks or direct benefits to the individuals participating, but that information gained would provide valuable insight into the leadership planning needs of CPA firms in New York State.

Research Method and Design

Research Method

The research method for this study was quantitative. A quantitative correlational design allows the researcher to examine the relationship between an independent and dependent variable (Field, 2013). When using correlational research, the researcher uses measuring and observation to determine relationships among variables without any intervention from the researcher (Ingham-Broomfield, 2014). I intended to provide insight regarding perceptions of employee engagement, employee job satisfaction, and employee organizational commitment from members of the NYSSCPA. Quantitative methodology allows for an analytical approach (McCusker & Gunaydin, 2015). The quantitative methodology helped determine whether a pattern existed in the relationship among employee engagement, employee job satisfaction, and employee organizational commitment.

Research Design

The research design of this study used a survey structure. Per Bird (2009), surveys allow the researcher to gather data on the participants' behavior, beliefs, knowledge, and perceptions of the subject matter under investigation that supports the purpose of a study. Since the involvement of the researcher is nonexistent, participants who would normally not participate in telephone surveys may be more willing to respond to a computer survey (Szolnoki & Hoffman, 2013). Survey use enables uniformity for all participants. Per Ohly, Sonnentag, Niessen, and Zapf (2010), the cross-sectional design of self-report surveys is the most common method used. Using questions aimed at determining the participant's level of engagement, job satisfaction, and organizational commitment supports the inquiry into whether there is a relationship among employee engagement, employee job satisfaction, and employee organizational commitment. The quantitative data derived from the collected responses of participants responding to the survey instrument would determine such a relationship.

Population and Sampling

For this study, a purposive sampling of the 295 members of the NYSSCPA in Albany County, New York, was the population. Purposive sampling was an appropriate sampling methodology considering the chosen design was a nonexperimental, correlational analysis. Purposive sampling is the selection of participants based on characteristics and those who have the best information concerning the topic being studied (Elo et al., 2014). Patterson and Morin (2012) posited that generalization requires

an adequate representation of the population since nonprobability sampling is less generalizable than probability sampling.

This study focused on 295 Albany County members of the NYSSCPA. I conducted an *a priori* sample size power analysis using a statistical software package, G*Power version 3.1.9.2 software (Faul, Erdfelder, Buchner, & Lang, 2009). The *a priori* power analysis, assuming an effect size ($f^2 = 0.15$), an alpha level of $\alpha = 0.05$, indicated that the required sample was 55 participants to achieve a statistical power of 80%. Considering online surveys have a response rate of 24% - 30% (Sanchez-Fernandez, Munoz-Leiva, & Montoro-Rios, 2012), this participant sample size was reasonable.

Ethical Research

Access to the population occurred through e-mail with the NYSSCPA (see Appendix A). An NYSSCPA member e-mailed a link to the survey instrument to members of the population. The body of the e-mail included an introductory letter that presented the purpose of the study, informed the participants that their participation was voluntary, and advised them that the data obtained would be kept confidential. Once the participants opened the survey, they saw the same introductory letter explaining the purpose of the study. Participants were asked to provide informed consent and acceptance via Skip Logic, indicating their participation was voluntary and that they could withdraw at any time. I advised the participants that any data collected would be safe and secured in a fireproof safe for 5 years after which the data will be destroyed and discarded.

Instrumentation

A survey consisting of three separate instruments was used to collect data for this study. This instrumentation method enhanced cost-benefits and ease of access to the population of the study located throughout New York State. SurveyMonkey was the survey construction tool used in this study. The survey included questions geared to identify the levels of engagement, job satisfaction, and organizational commitment of members of the organization.

The survey included 63 fixed-response questions identifying the demographics of the participants and their level of engagement, job satisfaction, and organizational commitment. The instrument was delivered using SurveyMonkey and took approximately 10 to 15 minutes to complete. The full survey can be found in Appendix B.

Employee engagement, one of the independent variables, was measured using the Work and Well-Being Survey (UWES-9) reported by Schaufeli, Bakker, and Salanova in 2006. The UWES-9 measures work engagement levels and has been used in several countries and studies. The scale used in this survey consists of nine items and measures three identified subdimensions of employee engagement: vigor, dedication, and absorption. Vigor refers to mental resilience and being persistent in the face of difficulties (Seppälä, et al., 2009). Dedication is the sense of significance, inspiration, pride, and loyalty (Seppälä, et al., 2009). Absorption characterizes the feeling of being engrossed in work and time passing quickly (Seppälä, et al., 2009). This instrument uses a rating scale in the form of a seven-point Likert-type scale with 0 = never, 1 = almost never, 2 = rarely, 3 = sometimes, 4 = often, 5 = very often, and 6 = always. This instrument derives

from the original UWES-17 using ten different countries ($N = 14,521$). The UWES-9 is demonstrated to have good internal consistency with a Cronbach's alpha between 0.85 and 0.92 (median = 0.92) across all 10 countries (Schaufeli et al., 2006). Research indicated that the UWES-9 has acceptable psychometric properties and evaluates and tests work engagement.

Job satisfaction, the second independent variable, was measured using the Job Satisfaction Survey developed in 1985 by Paul Spector. The Job Satisfaction Survey assess overall job satisfaction, including the nine facets of job satisfaction (pay, promotion, supervision, fringe benefits, contingent rewards, operating conditions, coworkers, nature of the work, and communication (Spector, 1985). The survey consists of 36 equally valued items relating to the nine facets of job satisfaction (Khamisa, Oldenburg, Peltzer, & Ilic, 2015). This survey uses a summated rating scale in the form of a six-point Likert-type scale where 1 = disagree very much, 2 = disagree moderately, 3 = disagree slightly, 4 = agree slightly, 5 = agree moderately, and 6 = agree very much. In this survey items are reverse-scored, which means that for these items the Likert-type scale is 1 = 6, 2 = 5, 3 = 4, 4 = 3, 5 = 2, and 6 = 1 (Spector, 1985). Reliability coefficients (coefficient alpha) ranged between 0.60 for the coworker subscale and 0.91 for the total scale, while a test-retest reliability ranged from 0.37 to 0.74 for the subscales and 0.71 for the total (Spector, 1985).

Employee organizational commitment, the dependent variable, was measured using the Organizational Commitment Questionnaire (OCQ) developed by Mowday, Steers, and Porter in 1979. The OCQ assesses an employee's attachment and commitment

to the organization. The OCQ comprises 15 Likert-type items scored on a 7-point scale where 1 = strongly disagree, 2 = moderately disagree, 3 = slightly disagree, 4 = neither disagree nor agree, 5 = slightly agree, 6 = moderately agree, and 7 = strongly agree.

There are six questions reverse-scored where 1 = 7, 2 = 6, 3 = 5, 4 = 4, 5 = 3, 6 = 2, and 7 = 1. Scoring this survey involves summing the items and then dividing by 15 to form an overall organizational commitment score (Yahaya, Chek, Samsudin, & Jizat, 2014).

Mowday et al. (1979) conducted an extensive examination of the reliability and validity of the OCQ using nine samples totaling 2,563 subjects. Coefficient alpha ranged from 0.88 to 0.90, while convergent validity ranged from 0.63 to 0.74 (Mowday et al., 1979).

Test-retest reliability was conducted in 2, 3, and 4 month periods on the OCQ and indicated favorable results with reliability correlation coefficients of $r = .53$, $.63$, and $.75$, respectively (Mowday et al., 1979).

Data Collection Technique

For this quantitative research study, data collection consisted of the administration of an online survey. Research showed that the completion of online surveys has increased drastically between 2012 and 2013 (de Bruijne & Wijnant, 2014). The use of online surveys allows for easier and more reliable data collection when compared to traditional paper-and-pen forms of data collection and can be used to access participants quicker (Khazaal et al., 2014). Online surveys allow for a distance between the researcher and the participant, maintaining the participant's anonymity and for free and honest responses (Teitcher et al., 2015). No pilot study was conducted because individually the survey instruments prove to be reliable, valid, and test the constructs appropriately (Mowday, et

al., 1979; Schaufeli, et al., 2006; & Spector, 1985). Data collection did not commence until the researcher received Institutional Review Board approval (Walden University IRB approval number 08-22-17-0357433). The study and data collection will be conducted using the population of 295 CPA firm members of the Northeast Chapter of the NYSSCPA.

Administration of the survey occurred over a 4-week period. The Director of Member Relations at the NYSSCPA e-mailed the survey to the participants. The researcher emailed a letter providing the participants with information about the purpose of the study and requesting their permission to participate. Informed consent indicated the participant's permission. E-mail reminders were sent at the end of the first, second, and third weeks. The reminder thanked those participants who responded and re-invited those not responding to do so.

Data Analysis

I sought to answer the following research questions via the associated hypotheses:

RQ1: What is the relationship if any between employee engagement and employee organizational commitment?

H_01 : There is no significant relationship between employee engagement and employee organizational commitment.

H_{a1} : There is a significant relationship between employee engagement and employee organizational commitment.

RQ2: What is the relationship if any between employee job satisfaction and employee organizational commitment?

H₀₂: There is no significant relationship between employee job satisfaction and employee organizational commitment.

H_{a2}: There is a significant relationship between employee job satisfaction and employee organizational commitment.

RQ3: Is age a moderating factor in the relationship between employee engagement and employee organizational commitment?

H₀₃: Age is not a moderating factor in the relationship between employee engagement and employee organizational commitment.

H_{a3}: Age is a moderating factor in the relationship between employee engagement and employee organizational commitment.

RQ4: Is age a moderating factor in the relationship between employee job satisfaction and employee organizational commitment?

H₀₄: Age is not a moderating factor in the relationship between employee job satisfaction and employee organizational commitment.

H_{a4}: Age is a moderating factor in the relationship between employee job satisfaction and employee organizational commitment.

Pearson's correlational coefficient statistical analysis was computed to determine the relationship between the variables and helped to show any correlations, variances, and regressions (Mukaka, 2012). Pearson's correlational coefficient measures the strength and direction of a linear relationship between two variables (Moinester & Gottfried, 2014). Mukaka (2012) recommended the use of the Pearson's correlational coefficient when there is normal distribution between the variables. The use of IBM SPSS Version

21 software provided the data analysis tool necessary to compile and analyze the data supplied by the questions for both the independent and dependent variables in this study. The SPSS software provides a data entry and collection point for non-numerical data and translates the information into usable data for statistical analysis (Green & Salkind, 2011). This software also provided measures of central tendency and descriptive statistics showing data analysis visually (Green & Salkind, 2011). The research included figures, graphs, and charts visually depicting the information where necessary.

Study Validity

Validity is the degree to which the instrument used measures what it is intended to measure (Roberts, Priest, & Traynor, 2006). The instrument should ensure content, construct, and face validity. The construct in construct validity determines the data gathered and how this data is gathered (Golafshani, 2003). Per Mowday et al. (1979), Schaufeli et al. (2006), and Spector (1985) the surveys are validated and determined to measure the concepts that they intended to measure.

Threats to the validity of the instrument used in this quantitative correlational study diminished with the utilization of a proven data analysis program (SPSS Version 21) for analyzing the data (Fonseca, Costa, Lencastre, & Travares, 2013). Use of this statistical software assisted with the identification of external factors affecting measurement, which may improve the study's external validity. Per Garcia-Perez (2012) using SPSS for data analysis results in the minimization of the four factors jeopardizing external validity

Summary

In Section 2 of this study, the topic discussed was the overall quantitative correlational study to determine the relationship among employee engagement, employee job satisfaction, and employee organizational commitment. In this section, the topics discussed were the method and design of the study, the participants, sampling techniques, the data-collection process, the data-analysis technique, and the validity of the survey instrument. In Section 3, the final section of this study, the topics discussed are the findings of the study, the application of the research to professional practice, the implications for social change, and recommendations for future research.

Section 3: Application to Professional Practice and Implications for Change

Introduction

The purpose of this quantitative correlational study was to determine whether a relationship existed between employee engagement, employee job satisfaction, and organizational commitment. The specific problem addressed was that CPA business leaders in Albany County, NY, possess little knowledge about how employee engagement and employee job satisfaction influence their employees' commitment to the organization. Through correlational testing I examined the relationship of the independent variables of employee engagement and employee job satisfaction to the dependent variable of organizational commitment.

Section 3 includes a comprehensive account of the presentation of findings. I also discuss the applicability of those findings with respect to professional practice of business and the implications for social change. This section also contains recommendations for action by business leaders, recommendations for further research studies, and personal reflections.

Presentation of the Findings

An online survey (see Appendix A) generated the data used to test the relationship between the independent variables of employee engagement and employee job satisfaction to the dependent variable of employee organizational commitment. Tests included Pearson's coefficient and multiple linear regression analysis. Data collection occurred over a 30-day period, and 87 members of the Northeast Chapter of the NYSSCPA employed in Albany County responded to the survey. Of these 87 responses,

82 were complete and usable, so the sample size for this study was 82. The response rate for this survey was 28%, based on a population size of 295. According to Sanchez-Fernandez et al. (2012), online surveys have an average response rate ranging between 24% - 30%, so this sample size was within a reasonable range.

In this subheading, I discuss the reliability of the variables and the testing of the assumptions. I present descriptive statistics along with inferential statistics and an interpretation of the findings according to the theoretical framework. This section concludes with a summary.

Descriptive Statistics

I received 87 surveys. Five surveys were eliminated due incomplete data. This resulted in 82 records for analysis. Table 2 represents descriptive statistics of the independent and dependent variables. Table 3 depicts descriptive statistics for baseline demographic variables.

Table 2

Means and Standard Deviations for Predictor and Criterion Variables

Variable	<i>n</i>	<i>M</i>	<i>SD</i>
Employee Engagement	82	3.16	1.49
Employee Job Satisfaction	82	137.96	29.93
Organizational Commitment	82	4.21	1.21

Note: N = 82

Table 3

Descriptive Statistics for Demographic Variables

Variable	<i>n</i>	%
Gender		
Female	47	57.3
Male	35	42.7
Age Range (in years)		
18 - 30	10	12.2
31 - 40	28	34.1
41 - 50	24	29.3
51 - 60	16	19.5
61 - 70	4	4.9
Number of Employees		
Less than 100	39	47.6
101 - 200	22	26.8
201 - 300	8	9.8
301 - 400	7	8.5
Greater than 401	6	7.3

Note: N = 82

Tests of Assumptions

The assumptions identified as a primary concern in the research included multicollinearity, normality, outliers, linearity, homoscedasticity, and independence of residuals remaining unviolated (Casson & Farmer, 2014). The normality assumption requires that the set of data for which a test of significance is to be applied be normally distributed (Siddiqi, 2014).

Multicollinearity. Multicollinearity occurs when there is correlation between two or more independent variables; however, multicollinearity negatively affects multiple

regression analysis (Disatnik & Sivan, 2016). The assumption of multicollinearity was not violated due to all bivariate correlations being small to medium. The general rule with multicollinearity is that tolerance should be $> .10$ for all variables. Table 4 presents the correlational coefficients for the predictor variables.

Table 4

Correlation Coefficients Among Study Predictor Variables

Variable	Employee engagement	Employee job satisfaction
Employee engagement	1	.717
Employee job satisfaction	.717	1

Outliers, normality, homoscedasticity, and independence of residuals. The examination of the normal probability plot of the regression standardized residual was conducted. I conducted these tests to assess outliers, normality, linearity, homoscedasticity, and independence of residuals. I used separate stem-and-leaf plots (Figure 3, Figure 4, and Figure 5) to test for outliers.

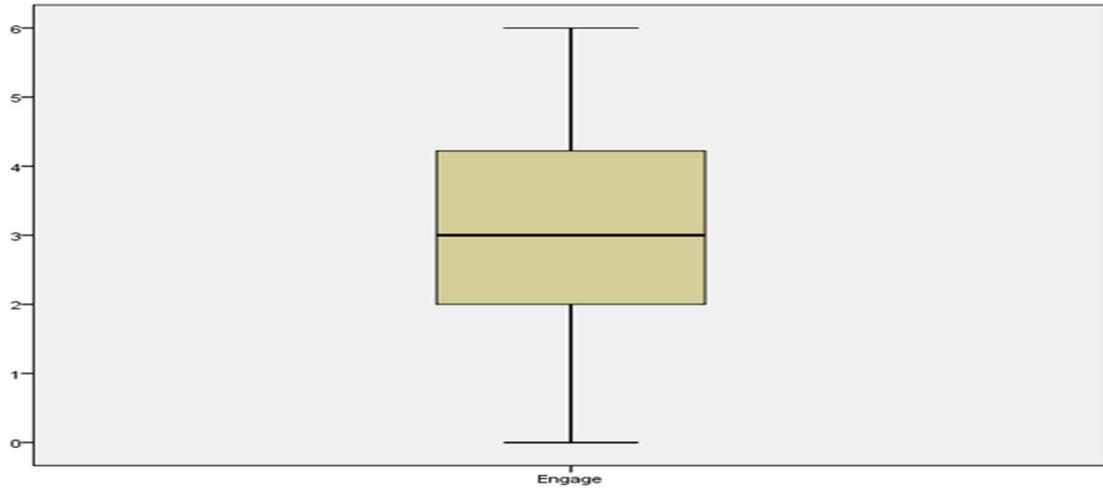


Figure 3. Stem and leaf plot of Engagement outliers.

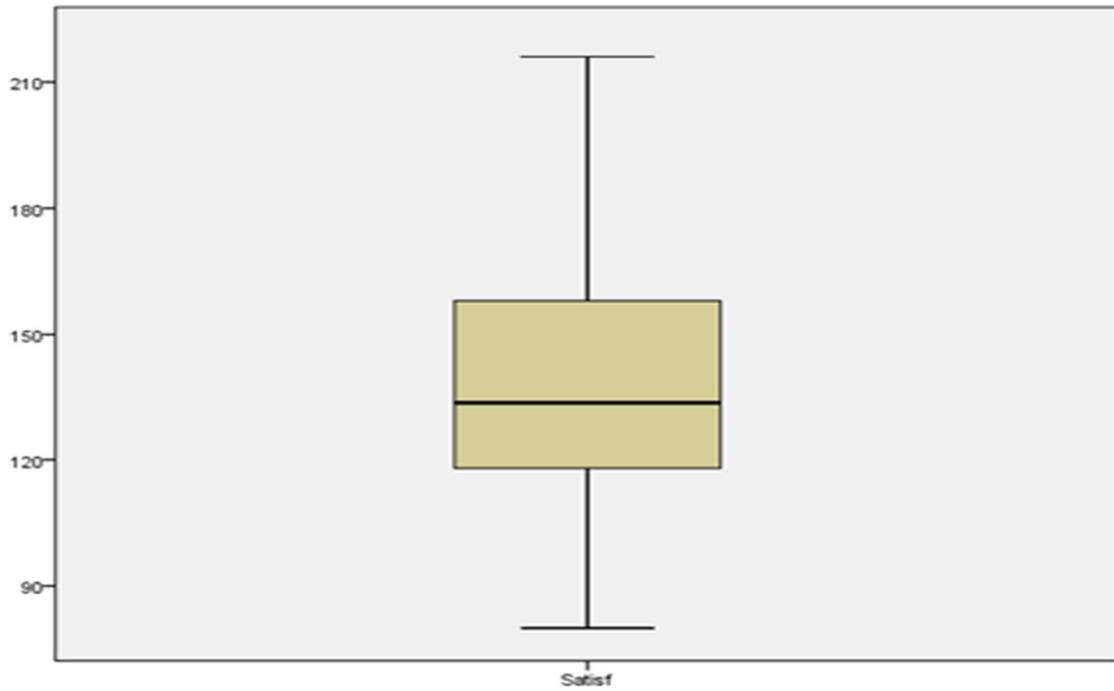


Figure 4. Stem and leaf plot of Employee Job Satisfaction outliers.

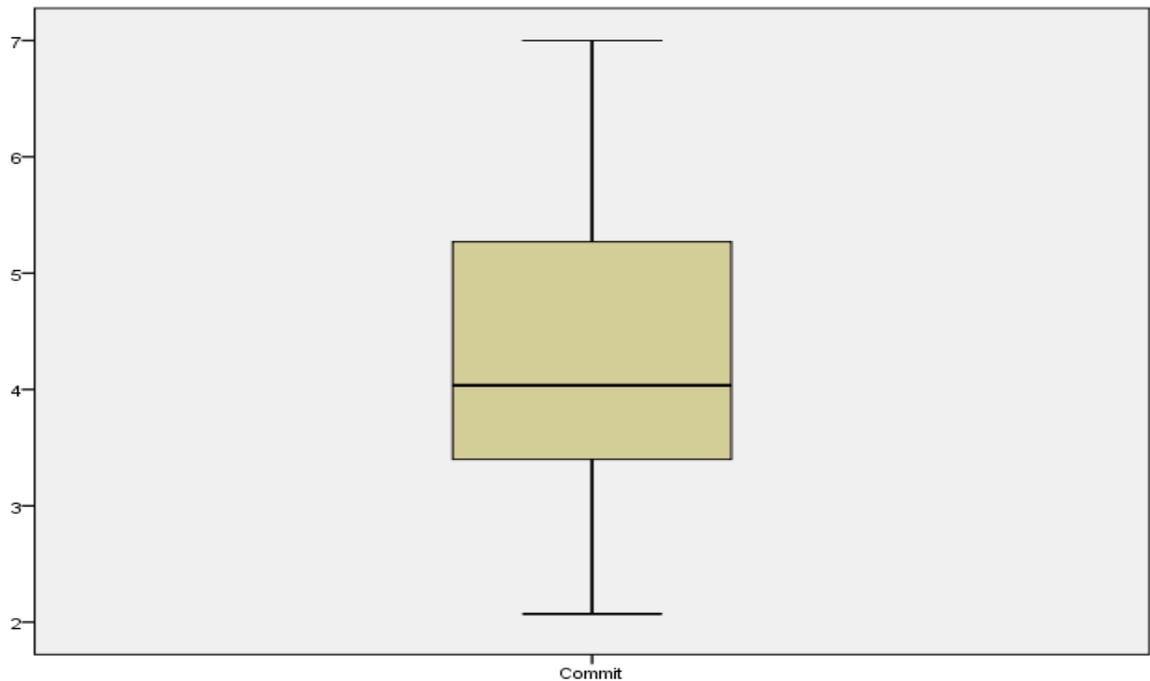


Figure 5. Stem and leaf plot of Organizational Commitment outliers.

I tested the assumption of homoscedasticity using the normal probability plot of the regression standardized residual for the study's OCQ scores. Figure 6 represents the results of the OCQ score distribution around the fit line. Based on this depiction, there were no significant violations of the homoscedasticity assumption. The deviation of the points from the diagonal line provided indication that the assumption of normality had not been completely violated (Swanson et al., 2015).

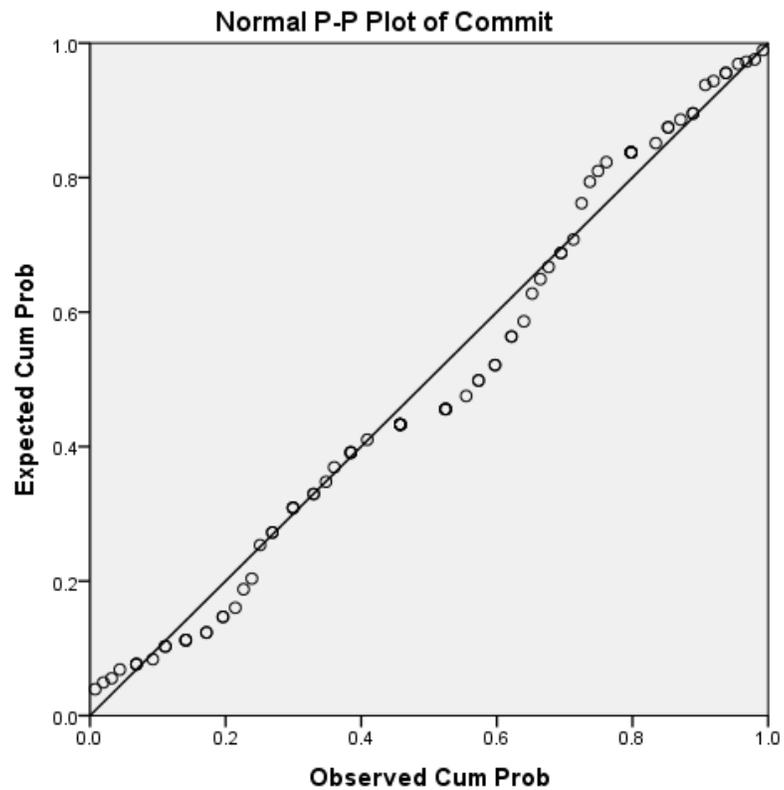


Figure 6. Normal probability plot (P-P) of the regression standardized residuals.

I assessed reliability of the instruments by determining Cronbach's alpha. Cronbach's alpha values can range from zero to one, with high alpha values indicating that the scale measures just one attribute (Morgan et al., 2014). As displayed in Table 5, the three instruments used in this study showed high reliability among the sample.

Table 5

Reliability Statistics for Study Constructs

Variables	Cronbach's Alpha
Employee engagement	.972
Employee job satisfaction	.942
Organizational commitment	.947

Inferential Results

Due to the normal distribution of the response data, I selected Pearson's coefficient as a statistical approach to test for the existence, strength, and direction of the possible relationship between the variables of employee engagement, employee job satisfaction, and organization commitment. The results of the correlation testing appear in Table 6.

Table 6

Correlations of Associations Between Employee Engagement, Employee Job Satisfaction, and Organizational Commitment

Variable	1	2	3
1. Employee engagement	1	.717*	.702*
2. Employee job satisfaction		1	.853*
3. Organizational commitment			1

Note: $N = 82$

* $p < .01$ level (2-tailed)

An analysis of the correlations between the predictor and criterion variables showed that there was a significant association measured between employee engagement and employee job satisfaction ($r = .717, p \leq .05$). Additionally, there is a significant

association between employee engagement and organizational commitment ($r = .702, p \leq .05$). Based on the analysis, there is a significant association between employee job satisfaction and organizational commitment ($r = .853, p \leq .05$).

Standard multiple linear regression, $\alpha = .05$ (two-tailed), was used to examine the relationship of employee engagement and employee job satisfaction to organizational commitment. The independent variables were employee engagement and employee job satisfaction. The dependent variable was organizational commitment. The first null hypothesis was that there was no significant relationship between employee engagement and employee organizational commitment. The first alternative hypothesis was that there was a significant relationship between employee engagement and employee organizational commitment. The second null hypothesis was that there was no significant relationship between employee job satisfaction and employee organizational commitment. The second alternative hypothesis was that there was a significant relationship between employee job satisfaction and employee organizational commitment. I conducted preliminary analyses to assess the validity of the assumptions of multicollinearity, normality, outliers, linearity, homoscedasticity, and independence of residuals.

As whole, the model significantly predicted employee organizational commitment, $F(2, 79) = 115.112, p < .0005, R^2 = .745$. The $R^2(.745)$ value indicated that approximately 75% of variations in employee organizational commitment were accounted for by the linear combination of the predictor variables (employee engagement and employee job satisfaction). In the final model, employee engagement ($t = 2.287, p <$

.025) and employee job satisfaction ($t = 8.818, p < .000$) were both statistically significant predictors. Table 7 represents the regression summary.

Table 7

Regression Analysis Summary for Employee Engagement and Employee Job Satisfaction

Variable	<i>B</i>	<i>SE B</i>	β	<i>t</i>	<i>p</i>
Constant	-.300	.346		-.867	.389
Employee Engagement	.152	.066	.187	2.287	.025
Employee Job Satisfaction	.029	.003	.719	8.818	.000

Note: $N = 82$. Outcome variable: Employee Organizational Commitment

I conducted a moderator analysis to determine whether the relationship between employee engagement and organizational commitment and the relationship between employee job satisfaction and organizational commitment is moderated by age. The independent variables were employee engagement and employee job satisfaction. The dependent variable was organizational commitment. The interaction (moderator) variable was age. The third null hypothesis was that age is not a moderating factor in the relationship between employee engagement and employee organizational commitment. The third alternative hypothesis was that age is a moderating factor in the relationship between employee engagement and employee organizational commitment. The fourth null hypothesis was that age is not a moderating factor in the relationship between employee job satisfaction and employee organizational commitment. The fourth alternative hypothesis was that age is a moderating factor in the relationship between employee job satisfaction and employee organizational commitment.

Age does not have a moderating effect on the relationship between employee engagement, employee job satisfaction, and organizational commitment. As depicted in Table 8, there is a 0.40% increase in the variation explained by the addition of age as an interaction term and there is no statistically significant association with the addition of age to the relationship between employee engagement and organizational commitment ($R^2 = .004, p > 0.05$). Table 9 shows that there is a 0.0% increase in the variation explained by the addition of age as an interaction term and that there is no statistically significant association with the addition of age to the relationship between employee job satisfaction and organizational commitment ($R^2 = .000, p > 0.05$). Therefore, the conclusion is that age does not moderate the relationship between employee engagement, employee job satisfaction, and organizational commitment.

Table 8

Results for the Moderated Model Among Employee Engagement, Age, and Organizational Commitment

Model	<i>R</i>	<i>R</i> ²	Adjusted <i>R</i> ²	<i>SE of</i> <i>Estimate</i>	Change statistics				
					ΔR^2	ΔF	df1	df2	Sig. <i>F</i> Δ
1 ^a	.704	.496	.483	.872	.496	38.903	2	79	.000
2 ^b	.707	.500	.481	.875	.004	.580	1	78	.449

^a Predictors (Constant), Age, Engagement

^b Predictors (Constant), Age, Engagement, Eng_x_age1

Table 9

Results for the Moderated Model Among Employee Job Satisfaction, Age, and Organizational Commitment

Model	<i>R</i>	<i>R</i> ²	Adjusted <i>R</i> ²	<i>SE of</i> <i>Estimate</i>	Change statistics				
					ΔR^2	ΔF	df1	df2	Sig. <i>F</i> Δ
1 ^a	.855	.731	.724	.638	.731	107.347	2	79	.000
2 ^b	.855	.731	.721	.642	.000	.010	1	78	.921

^a Predictors: (Constant), Age, Satisfaction

^b Predictors: (Constant), Age, Satisfaction, Sat_x_age1

Analysis summary. The purpose of this study was to determine if there was any relationship between employee engagement, employee job satisfaction, and organizational commitment. I used Pearson's coefficient and standard multiple linear regression analysis to examine the existence of a relationship between the variables of employee engagement, employee job satisfaction, and organizational commitment. I also wanted to determine if age moderated the relationship between employee engagement, employee job satisfaction, and organizational commitment. I noted no apparent violations regarding the assumptions surrounding multiple linear regression.

The Pearson's correlation coefficients and the standard multiple regression model results showed there was an association between employee engagement and organizational commitment ($r = .702, p \leq .05$; $r = .853, p \leq .05$). The regression model was a significant predictor of organizational commitment, $F(2, 79) = 115.112, p < .0005$, $R^2 = .745$. In the final model, employee engagement ($t = 2.287, p < .025$) and employee job satisfaction ($t = 8.818, p < .000$) were both statistically significant predictors of organizational commitment.

From analyzing these results, I rejected this study's first null hypothesis (H_01 : There is no significant relationship between employee engagement and employee organizational commitment) and the second null hypothesis (H_02 : There is no significant relationship between employee job satisfaction and employee organizational commitment). The theoretical foundations of SET and JD-RT justify the reasons why employees engage with their work, either positively or negatively, or even why they decide to stay with their organization (Dajani, 2015). Emerson (1958) and Bakker and Demerouti's (2014) views on the interconnectedness of engagement, satisfaction, and organizational commitment supported that a relationship between these three variables exists, as shown by the results of this study.

Based on the result of the moderator analysis, I failed to reject this study's third null hypothesis (H_03 : Age is not a moderating factor in the relationship between employee engagement and employee organizational commitment) and the fourth null hypothesis (H_04 : Age is not a moderating factor in the relationship between employee job satisfaction and employee organizational commitment). There was no significant association with the addition of age to the relationship between employee engagement, employee job satisfaction, and organizational commitment.

Applications to Professional Practice

I conducted this study to determine if there was a relationship between employee engagement, employee job satisfaction, and employee organizational commitment. Based on the findings from this research, I found that employee engagement and employee job satisfaction do influence employee organizational commitment. Business

leaders, who understand that job satisfaction has a significant role in organizational commitment, and that employee engagement can be enhanced through satisfied employees, can ensure higher productivity (Hanaysha, 2016).

Research shows that 13% of worldwide employees are engaged (Bersin, 2014). Business leaders need a better understanding of what causes engagement and satisfaction within employees, to have better organizational commitment. Effective engagement and job satisfaction strategies are imperative for organizational commitment, which in turn influences productivity. Leaders who design jobs, processes, coaching, and other resources that positively affect an employee's work attitude, note: (a) high levels of employee engagement (Blattner & Walter, 2015); (b) improved customer satisfaction, productivity, and profit (Bowen, 2016); and, (c) higher levels of job satisfaction and organizational commitment (Barrick, Thurgood, Smith, & Courtright, 2014).

Implications for Social Change

The implications for positive social change from this study are vast. From this study, CPA business leaders have an evidence-based reason to increase employee engagement and job satisfaction, as they result in increased organizational commitment. The implementation of strategies geared towards increasing engagement and job satisfaction, which in turn influences organizational commitment, can result in a highly productive workforce coveted by management (Bhattacharya, 2015). The application of effective engagement and job satisfaction strategies may lead to (a) more meaningful work, (b) better relationships between employees, coworkers, and management, (c)

behavior that is persistent, proactive, and adaptive, and (d) open and honest communication.

Practical applications of this study for business leaders is that due to job demands, business leaders incur a responsibility to provide for the needs of their employees by providing the necessary resources such as training and a meaningful workplace environment, to offset those demands. The application of this study provides CPA business leaders with a better understanding of how engagement and job satisfaction influences organizational commitment, which may benefit the organization through the implementation of innovative solutions to organizational problems, heightened awareness of consumer needs and client retention.

Recommendations for Action

A better understanding of employee engagement, job satisfaction, organizational commitment and their relationships can pinpoint better strategies for engaging, recruiting, promoting, and training of employees, particularly in the auditing industry but perhaps in other industries as well. Several recommendations arose from the results of this study that focus on CPA professionals' engagement and job satisfaction that will increase organizational commitment. Based on the findings relating to engagement and job satisfaction, the recommendations for business leaders to successfully increase organizational commitment include (a) reward and recognize deserving employees, (b) provide a positive working environment between supervisor and co-workers, (c) develop the skills and potential of the workforce, and (d) involve employees by getting their input into projects and decisions.

To enhance employees' job satisfaction as well as commitment, organizations should consider improving the work conditions and providing each employee the tools and resources required to complete his or her job (Abu-Shamma, Al-Rabayah, & Khasawneh, 2015). Job satisfaction and commitment can be enriched through continuous reviews and feedback from the business leader. As for employee engagement, supervisors and business leaders should keep employees informed about the organization's values, and goals, and HR managers should make sure to hire employees who enjoy what they do, and like their jobs (Abu-Shamma, Al-Rabayah, & Khasawneh, 2015).

I will communicate my study's findings to business professionals through articles within scholarly journals and other business-related publications. To reach CPA business leaders, I plan on publishing a white paper for the New York State Society of CPAs. By using a wide variety of means to disseminate the results, my focus will be on assisting business leaders with understanding how their employees' engagement and job satisfaction influences organizational commitment.

Recommendations for Further Research

In this study, I examined the relationship between employee engagement, employee job satisfaction and organizational commitment. Future researchers may want to conduct a similar study using a different industry and geographical location. The current research was limited to a specific population and geographical location, so another sample may uncover a different relationship between employee engagement, employee job satisfaction, and organizational commitment.

Additionally, I would recommend studies that examine the relationship of other predictor variables to organizational commitment. Studies examining the relationship between factors such as leadership style, organizational climate/culture, generational differences and organizational commitment would be beneficial to the literature on the relationship among these variables as it relates to the auditing profession.

Finally, I recommend that future researchers consider adapting this study's quantitative design to a qualitative design. The qualitative method may provide the opportunity to explore the phenomena of engagement, job satisfaction, and organizational commitment. By conducting a qualitative method, future researchers may develop a deeper understanding of the relationship between variables under investigation, through the employees' personal experiences and thoughts.

Reflections

This DBA journey has convinced me that I am able to accomplish what I set my mind to. The journey has not only been challenging and frustrating, but humbling at the same time. I faced many challenges while on this voyage, ranging from time management issues to breast cancer. Yet, through it all, I maintained my determination and strong work ethic to succeed and complete the necessary and rigorous requirements.

As I started writing and conducting this study, I was unsure of what the results would be. It logically made sense to me that there should be a relationship between employee engagement, employee job satisfaction and organizational commitment, but based on my experiences in public accounting, I was unsure. A bias of mine was that due

to my own personal experiences in public accounting, I have observed the many levels of engagement and job satisfaction and the influence on organizational commitment.

I found the whole experience to be gratifying and I am proud that I could complete the journey, even while facing major health issues. I am proud of the results, which I believe provide perspective on the importance of employee engagement, job satisfaction and organizational commitment. The experience I have gained from this experience will forever be beneficial to me and my professional career.

Conclusion

The main purpose of this quantitative correlational study was to examine the relationship, if any, between employee engagement, employee job satisfaction, and organizational commitment. The existence of a relationship between these variables was first examined by looking at employee engagement and organizational commitment, then at employee job satisfaction and organizational commitment. The first goal was to determine if a statistically significant relationship existed between the variables. The second goal was to determine if age played a moderating effect on the variables and the relationship.

The findings from this study show that there is a statistically significant relationship between employee engagement, employee job satisfaction, and organizational commitment since all the p -values for alpha were less than 0.05. As a result, I rejected the null hypotheses (H_{01} and H_{02}) and failed to reject the alternative hypotheses (H_{A1} and H_{A2}). Additionally, the findings indicate that age is not a moderating variable on the relationship between employee engagement, employee job

satisfaction and organizational commitment. Based on these findings, I failed to reject the null hypotheses (H_03 and H_04).

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Appendix A: Permission to Survey Membership of the Northeast Chapter of the New
York State Society of Certified Public Accountants

----- Forwarded message -----

From: **Axisa, Lisa** [REDACTED]
 Date: Tue, Mar 3, 2015 at 4:25 PM
 Subject: Re: Permission to use population (Northeast Chapter) in doctoral study
 To: Rebecca Jones [REDACTED]
 Cc: Diane Abela [REDACTED]

Rebecca,

The NYSSCPA give you permission to survey the Northeast Chapter members. There are currently 925 members in the Northeast Chapter. We do not provide our members names/data to outside parties so in order to facilitate the survey you will need to create it and we will distribute it for you.

Lisa



Lisa Axisa
 Director, Member Relations

New York State Society of CPAs
 14 Wall Street, 19th Floor, NY, NY 10005
 T 212.719.8362 F 212.719.3364
 [REDACTED]

www.nysscpa.org | [Facebook](#) | [Twitter](#) | [LinkedIn](#)
 Don't Lose Your Membership Status! Pay Your Dues Here.

----- Forwarded message -----

From: **Rebecca Jones** [REDACTED]
 Date: Wed, Feb 18, 2015 at 10:47 AM
 Subject: Re: Permission to use population in doctoral study
 To: "Axisa, Lisa" [REDACTED]; Joanne Barry [REDACTED]

Dear Ms. Barry and Ms. Axisa,

I just wanted to touch base with you and let you know that I am still working on my proposal for my doctoral study and appreciate your willingness to assist with me with the survey. In talking with my chair person, I have decided to move away from succession planning, and am now looking at the relationship between employee engagement, employee job satisfaction and employee organizational commitment. This has also caused me to switch the population of which I am looking to survey from the management level to the employee level.

From the emails below, I know that you agreed to allow me to survey the Society's management membership for the succession planning study. I am now wondering if you would allow me to survey the membership of the Northeast Chapter (management and employees) of the NYSSCPA's in regards to engagement, job satisfaction, and organizational commitment. I will need to know the total number of members in this individual Chapter.

As originally stated in my initial letter, the participants will be asked to participate in a web-based survey that will require approximately 10-15 minutes in completing. I am offering a chance for the participants to enter a raffle for one of four \$50 Amazon gift cards. Participation is voluntary and complete anonymity will be maintained. The findings of this study will be published but will not contain any individual names or firm names.

There are no risks or direct benefits to individuals participating. However, the research may provide valuable insight and information on the relationship between the level of engagement, job satisfaction and organizational commitment, providing management with ways to improve their retention.

If you are willing to give me permission and assistance in conducting the new survey on employee engagement, employee job satisfaction and employee organizational commitment, please acknowledge your permission by so indicating as a response to this email. I look forward to your assistance in gathering this data.

Appendix B: Survey Questions

**The Impact of Employee Engagement and Employee Job Satisfaction on
Employee Organizational Commitment****Survey Questions****Section I: Background Information**

What is your gender?

- Male
- Female

How many employees are employed by your organization?

- Less than 100
- 101 – 200
- 201 – 300
- 301 – 400
- Greater than 401

What age group do you belong?

- 20 – 30
- 31 – 40
- 41 – 50
- 51 – 60
- 61 – 70

Section II: Employee Engagement – Work and Well-Being Survey (UWES-9)

The following 9 statements are about how you feel at work. Please read each statement carefully and decide if you ever feel this way about your job.

Please use the following scale:

- 0 = Never**
- 1 = Almost never – A few times a year or less**
- 2 = Rarely – Once a month or less**

3 = Sometimes – A few times a month
4 = Often – Once a week
5 = Very Often – A few times a week
6 = Always – Every day

WORK AND WELL-BEING SURVEY (UWES)							
	Never	Almost Never	Rarely	Sometimes	Often	Very Often	Always
At work, I feel I am bursting with energy. (VI1)	0	1	2	3	4	5	6
At my job, I feel strong and vigorous. (VI2)	0	1	2	3	4	5	6
I am enthusiastic about my job. (DE2)	0	1	2	3	4	5	6
My job inspires me. (DE3)	0	1	2	3	4	5	6
When I get up in the morning, I feel like going to work. (VI3)	0	1	2	3	4	5	6
I feel happy when I work intensely. (AB3)	0	1	2	3	4	5	6
I am proud of the work that I do. (DE4)	0	1	2	3	4	5	6
I am immersed in my work. (AB4)	0	1	2	3	4	5	6
I get carried away when I am working. (AB5)	0	1	2	3	4	5	6

Section III: Job Satisfaction Survey (JSS)

The following 36 statements are about how satisfied you are with your job. Please read each statement carefully and choose the option that is closest to reflecting your opinion.

Please use the following scale: **1 = Disagree very much**
2 = Disagree moderately

3 = Disagree slightly
4 = Agree slightly
5 = Agree moderately
6 = Agree very much

	Disagree Very Much	Disagree Moderately	Disagree Slightly	Agree Slightly	Agree Moderately	Agree Very Much
I feel I am being paid a fair amount for the work I do.	1	2	3	4	5	6
There is really too little chance for promotion on my job.	1	2	3	4	5	6
My supervisor is quite competent in doing his/her job.	1	2	3	4	5	6
I am not satisfied with the benefits I receive.	1	2	3	4	5	6
When I do a good job, I receive the recognition for it that I should receive.	1	2	3	4	5	6
Many of our rules and procedures make doing a good job difficult.	1	2	3	4	5	6
I like the people I work with.	1	2	3	4	5	6
Sometimes I feel my job is meaningless.	1	2	3	4	5	6
Communication seems good within this organization.	1	2	3	4	5	6
Raises are too few and far between.	1	2	3	4	5	6
Those who do well on the job stand a	1	2	3	4	5	6

fair chance of being promoted.						
My supervisor is unfair to me.	1	2	3	4	5	6
The benefits we receive are as good as most other organizations offer.	1	2	3	4	5	6
I do not feel that the work I do is appreciated.	1	2	3	4	5	6
My efforts to do a good job are seldom blocked by red tape.	1	2	3	4	5	6
I find I have to work harder at my job because of the incompetence of people I work with.	1	2	3	4	5	6
I like doing the things I do at work.	1	2	3	4	5	6
The goals of this organization are not clear to me.	1	2	3	4	5	6
I feel unappreciated by the organization when I think about what they pay me.	1	2	3	4	5	6
People get ahead as fast here as they do in other places.	1	2	3	4	5	6
My supervisor shows too little interest in the feelings of subordinates.	1	2	3	4	5	6
The benefit package we have is equitable.	1	2	3	4	5	6

There are few rewards for those who work here.	1	2	3	4	5	6
I have too much to do at work.	1	2	3	4	5	6
I enjoy my coworkers.	1	2	3	4	5	6
I often feel that I do not know what is going on with the organization.	1	2	3	4	5	6
I feel a sense of pride in doing my job.	1	2	3	4	5	6
I feel satisfied with my chances for salary increases.	1	2	3	4	5	6
There are benefits we do not have which we should have.	1	2	3	4	5	6
I like my supervisor.	1	2	3	4	5	6
I have too much paperwork.	1	2	3	4	5	6
I don't feel my efforts are rewarded the way they should be.	1	2	3	4	5	6
I am satisfied with my chances for promotion.	1	2	3	4	5	6
There is too much bickering and fighting at work.	1	2	3	4	5	6
My job is enjoyable.	1	2	3	4	5	6
Work assignments are not fully explained.	1	2	3	4	5	6

Section IV: Organizational Commitment – Organizational Commitment Questionnaire (OCQ)

Listed below are a series of statements that represent possible feelings that individuals might have about the company or organization for which they work. With respect to your own feelings about the particular organization for which you are now working, please indicate the level of your agreement or disagreement with each statement by choosing one of the seven options listed.

Please use the following scale:

- 1 = Strongly Disagree**
- 2 = Moderately Disagree**
- 3 = Slightly Disagree**
- 4 = Neither disagree nor agree**
- 5 = Slightly Agree**
- 6 = Moderately Agree**
- 7 = Strongly Agree**

ORGANIZATIONAL COMMITMENT QUESTIONNAIRE (OCQ)							
	Strongly Disagree						Strongly Agree
I am willing to put in a great deal of effort beyond that normally expected in order to help this organization be successful.	1	2	3	4	5	6	7
I talk up this organization to my friends as a great organization to work for.	1	2	3	4	5	6	7
I feel very little loyalty to this organization.(R)	1	2	3	4	5	6	7
I would accept almost any type of job assignment in order to keep working for this organization.	1	2	3	4	5	6	7

I find that my values and the organization's values are very similar.	1	2	3	4	5	6	7
I am proud to tell others that I am part of this organization.	1	2	3	4	5	6	7
I could just as well be working for a different organization as long as the type of work was similar.(R)	1	2	3	4	5	6	7
This organization really inspires the very best in me in the way of job performance.	1	2	3	4	5	6	7
It would take very little change in my present circumstances to cause me to leave this organization.(R)	1	2	3	4	5	6	7
I am extremely glad that I chose this organization to work for over others I was considering at the time I joined.	1	2	3	4	5	6	7
There's not too much to be gained by sticking with this organization indefinitely.(R)	1	2	3	4	5	6	7
Often, I find it difficult to agree with this organization's policies on important matters relating to its employees.(R)	1	2	3	4	5	6	7
I really care about the fate of this organization.	1	2	3	4	5	6	7

For me, this is the best of all possible organizations to work for.	1	2	3	4	5	6	7
Deciding to work for this organization was a definite mistake on my part.(R)	1	2	3	4	5	6	7

Appendix C: Human Research Protection Certificate

