





ORGANIZATIONAL COMMITMENT AND THE READINESS TOWARDS ACCRUAL ACCOUNTING: THE MODERATING ROLE OF JOB SATISFACTION



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ABSTRACT

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The government of Jordan has recently begun preparing to transition towards accrual accounting. However, this process is accompanied by many obstacles that might prevent its proper adoption. Therefore, there is a need to create readiness among the government servants to ensure successful adoption of the new accounting system. As such, this study intends to examine the readiness of Jordanian government servants in the process of transition towards accrual accounting. Besides that, this study intends to examine two possible factors that may affect the readiness of Jordanian government servants, which are: (i) the effect of organizational commitment and (ii) the moderating role of job satisfaction. Questionnaires were distributed to 331 Jordanian government servants in the Ministry of Finance (MOF) and the departments belonging to it. The results indicated that the government servants are ready to transition towards accrual accounting and inclined to accept the change. In addition, organizational commitment positively affects the readiness of government servants, and job satisfaction positively moderates the relationship. Finally, some limitations were considered in this study.

Contribution/ Originality: This study contributes to an expanding research stream on the transition towards accrual accounting by adding the Arab perspective.

1. INTRODUCTION

The International Federation of Accountants (IFAC) had introduced the International Public Sector Accounting Standards (IPSASs) in the year 2000 which acknowledges the advantages of attaining comparable and consistent financial information among different countries (Oulasvirta, 2014). The main aim of the IPSASs is to unify and qualify the structure and contents of accounting reports of governments in order to sustain transparency, accountability, and decision making based on these reports. As such, the IPSASs are taken as a reforming step of governmental accounting in many countries (Ernst and Young, 2012). Additionally, the IPSASs were formulated according to two main accounting methods, which are cash accounting and accrual accounting (Christiaens *et al.*, 2010). Consequently, the implementation of IPSASs in governments requires the adoption of cash accounting first, then preparing a comprehensive plan to transition towards accrual accounting (Chan, 2006; Huges, 2013).

In this context, the government of Jordan, represented by the Ministry of Finance (MOF) has decided in 2014 to implement the IPSASs (The International Arab Society of Certified Accountants IASCA, 2014). Following that, the MOF has completed the first phase of the implementation of the IPSASs by issuing the government's financial statements for 2015 in accordance with the cash accounting-IPSASs (Jordanian Ministry of Finance (JMOF), 2017). Furthermore, Jordan began preparing a comprehensive plan to transition towards accrual accounting-IPSASs in 2015 in order to enable the government of Jordan to implement the IPSASs by the year 2021 (Wiggins *et al.*, 2016).

However, the transition towards accrual accounting is accompanied by many obstacles that prevent its proper adoption (Suparman *et al.*, 2015). There is a need to create the readiness of government servants in ensuring the successful adoption of the new accounting system (Zakiah *et al.*, 2012). Moreover, IFAC mentioned that poor efficiency among government servants would result in resistance to the transition towards the new accounting system (IFAC, 2013). Accordingly, it is important to address the critical factors that play a major role in the process of transition towards the new system (Armenakis *et al.*, 1993).

Hence, this study intends to examine the readiness of Jordanian government servants in the process of transition towards the accrual accounting. Furthermore, this study intends to examine two possible factors that may affect the readiness of Jordanian government servants during the transition process. Therefore, the objectives of this study are:

1. To examine the relationship between organizational commitment and the readiness of Jordanian government servants in the process of transition towards accrual accounting.
2. To investigate whether job satisfaction moderates the relationship between organizational commitment and the readiness of Jordanian government servants in the process of transition towards accrual accounting.

2. LITERATURE REVIEW

In the last few years, the concentration of specialists and decision makers in the transition towards accrual accounting in governments has been widely spread. This spread is attributed to the fact that accrual accounting is one of the financial reform instruments in government transactions, which in turn is considered as a primary goal in many countries (Hughes, 2007; Wynne, 2008). Christiaens *et al.* (2010) added that the shift towards accrual accounting worldwide is driven by the necessity for more transparent and efficient government transactions and better performance management of those transactions. The information supplied by accrual accounting is more comprehensive and is of higher quality and consistency. Moreover, the transition towards accrual accounting enables the IPSASs to be applied, and therefore, the application of these standards among governments around the world will lead to improvement of quality, comparability, and credibility of financial statements, which are at the interest of stakeholders and agencies (Federation of European Accountants (FEE), 2008; Biraud, 2010).

2.1. The Readiness of Government Servants

An organizational change challenges existing practices and brings uncertainty and apprehension. As a result, the people involved may have concerns about failing to cope with the new setting (Coch and French, 1948). According to Gonçalves and Sapateiro (2008) during the transition process, members who are used to the current system may face difficulty in familiarizing themselves with the new one. Therefore, it is necessary to assess the organization members' thoughts about the necessity to change and their readiness to accept those changes, as well as the organization's ability in executing the changes successfully. According to Armenakis *et al.* (1993) organizational efforts in ensuring that members are prepared to accept change can prevent resistance, leading to more effective change implementation. Members' attitude and perception are vital for a successful change.

However, in the context of accrual accounting, Azmi and Mohamed (2014) stated that the readiness of government servants is the key factor in ensuring a successful transition towards accrual accounting. This is in line

with Negara (2015) who mentioned that the readiness of government servants in this regard is the readiness to carry out the changes in the accounting system of the government.

2.2. Factors That Contribute to the Readiness of Government Servants

2.2.1. Organizational Commitment

Organizational commitment is defined as the driving force for individuals to continue learning and striving for organizational excellence (Sulani, 2009). Organizational commitment plays an important role in the relationship between the organization and individuals (Sharma and Bajpai, 2010). Making changes in any organization requires committed and compliant individuals who are able to adapt and develop themselves to keep pace with these changes. These include introducing the new accrual accounting and ensuring a successful change. Therefore, a lack of organizational commitment would result in a difficult change process, and thus, changes made by governments must come with strong commitment to ensure alignment with the legislation (Negara, 2015; Basri *et al.*, 2016).

Several previous studies found a significant positive relationship between organizational commitment and readiness for change. According to Samaranayake and Takemura (2017) organizational commitment was significantly and positively correlated to employee readiness for organizational change in an export-oriented business firm in Sri Lanka. Visagie and Steyn (2011) found that organizational commitment is positively associated with change readiness in a South African telecommunications organization. Similar findings were found in a study by Kamudin (2006) where he noted that organizational commitment has a positive relationship with the multitude of attitudes towards change in a Malaysian tertiary institution. In the context of accrual accounting, Basri *et al.* (2016) found a positive relationship between organizational commitment and the government agencies' readiness in the implementation of accrual basis within the Office of Religious Affairs Agencies of Banda Aceh/Indonesia. Similarly, both of Suparman *et al.* (2015) and Negara (2015) studies concluded that organizational commitment has a critical role in the adoption of the accrual accounting process. Therefore, the following hypothesis is developed:

H1: Organizational commitment has a significant positive effect on the readiness of Jordanian government servants in the process of transition towards accrual accounting.

2.2.2. The Moderating Role of Job Satisfaction

In any organization, job satisfaction is a crucial aspect in the management of human resource, as it affects many other organizational variables (Golabdost and Rezaei, 2017). Job satisfaction is regarded as employees' attitude towards their job, rewards given to them, and the social, organizational, and physical characteristics of their work setting (Leap and Crino, 1993). Employees who find their job fulfilling are more willing to contribute extra effort to the organization (Van Scotter, 2000). Accordingly, higher job satisfaction among employees reflects positively on the work of the organization, including organizational change.

Many researchers have studied the impact of job satisfaction on organizational commitment towards organizational change and found a positive association between them. In this context, López-Cabarcos *et al.* (2015) indicated that job satisfaction significantly influences organizational commitment towards organizational change in Portugal's hotel industry. Lumley *et al.* (2011) found a significant relationship between job satisfaction and organizational commitment for change in South Africa. Finally, the study by Yousef (2000) showed that satisfaction with various facts of the job directly and positively influences organizational commitment in a non-western work setting in the United Arab Emirates. Therefore, the following hypothesis is developed:

H2: Job satisfaction positively moderates the relationship between organizational commitment and the readiness of Jordanian government servants in the process of transition towards accrual accounting.

2.3. Theoretical Perspective

2.3.1. Theory of Social Exchange

According to Blau (1964) the social exchange theory posits that social relationships are grounded on mutual reciprocity where resources are exchanged with the anticipation of getting rewards in the future. This theory has been extensively used in explaining the motivations behind employees' behaviors and the development of their positive attitudes (Etzioni, 1961). The study by Konovsky and Pugh (1994) found that the exchange relationship encourages excellent employees' performance. Employees who have a good perception of the organization tend to have better job attitudes. Organizations require that all of their employees be prepared to accept changes at work and hence, carry out their job responsibilities as expected by the organization (Cropanzano *et al.*, 2002).

Accordingly, the social exchange theory explores that in the case of government servants who have their organization meet their needs and desires (job satisfaction), they, in turn, will be positively motivated to develop their behaviors and attitudes towards their work: as a result of their good behavior, employees will receive good returns. Thus, the organizational commitment among government servants towards the organization in which they work will be high as a result of job satisfaction. Moreover, the commitment of government servants in the transition towards accrual accounting will result in favorable employee behaviour at work. Organizational commitment-based exchange system will provide an optimum return for both employees and their affiliated organization.

3. METHODS

3.1. Sample

This research used Jordanian government servants as the respondents, specifically those serving in the MOF on the basis that they will be directly using the accrual accounting system. Additionally, the MOF servants were chosen as the sample as the MOF is concerned with the implementation of the IPSASs and is in the process of preparing a comprehensive plan to transition towards accrual accounting. Also, the MOF is mainly responsible for the financial management of the country (Wiggins *et al.*, 2016). Based on Krejcie and Morgan (1970) the target sample size for this study is 321 participants with the confidence level of 95% and the margin of error of 5%. The respondents selected for this research are shown in Table 1.

Table-1. Distribution of Jordan Government Servants (Financial)

Department	Population	Percentage	No of the Respondents	Percentage
Ministry of Finance	646	33%	106	33%
General Budget Department	18	1%	3	1%
Customs Department	250	13%	42	13%
Land & Surveys Department	369	19%	61	19%
General Supplies Department	6	1%	3	1%
Income Tax & Sales Department	659	33%	106	33%
Total	N = 1948	100%	S = 321	100%

Source: General Budget Department (2018)

This research employed the random sampling method. A total of 375 questionnaires were distributed among the government servants to avoid receiving less than the required minimum number. Finally, 331 questionnaires (88.5%) were returned by the respondents.

3.2. Questionnaire Construction and Validation

The questionnaires used were adapted from prior research (Smith *et al.*, 1969; Mowday *et al.*, 1979; Schneider *et al.*, 2003; Tepper *et al.*, 2004; Kwahk and Lee, 2008; Bosmans *et al.*, 2010) and some of the items were modified to fit the context of the study. After that, the questionnaires were sent to ten practitioners who had experience in governmental accounting. Five of the experts were working as professors in universities; one of them a trainer for

Jordanian government servants. The other five were working for the Jordanian government, specifically in the MOF. Feedback was obtained from all the experts; some of them expressed that the questionnaire was comprehensive without adding new items and that it was clear and easily understood. Meanwhile, the others provided comments on how to improve the items (the sentence structure), especially when the Arabic translation was ambiguous.

The questionnaire used in this study consists of three sections: section (1) addresses the demographic variables. Section (2) contains 2 parts: part (A) measures organizational commitment and part (B) measures job satisfaction. Section (3) measures the readiness of the Jordanian government servants in the process of transition towards accrual accounting. The second and third sections required the respondents to indicate whether they agree or disagree with the statements based on a five-point Likert scale ranging from 1 for “strongly disagree” to 5 for “strongly agree”. The measurements of all variables are shown in Table 2.

Table-2. The Measurements of All Variables

Variables	Measurements
	Dependent variable
Readiness of Jordan Government Servants	Look forward to this accrual accounting, support the accrual basis, intend to do whatever is possible to support the accrual accounting, support new ideas, suggest new approaches to things, inclined to try new ideas, feel ready to start working on the upcoming accrual accounting tasks.
	Independent variable
Organizational Commitment	Happy to spend the rest of my career with my organization feel as if this organization's problems are my own, the organization has a great deal of personal meaning for me, the organization inspires me to do my best to transition towards accrual accounting system change, proud to tell others that I am part of that this accrual accounting system change, care about the fate of this accrual accounting system change, have the needed commitment to transition towards accrual accounting system change.
	Moderator variable
Job Satisfaction	Feeling of personal accomplishment, satisfied with my work, satisfied with my coworkers, satisfied with my supervisor, satisfied with my pay and benefits, satisfied with my promotional opportunities, satisfied with my professional work in the organization.

Source: (Smith *et al.*, 1969; Mowday *et al.*, 1979; Schneider *et al.*, 2003; Tepper *et al.*, 2004; Kwahk and Lee, 2008; Bosmans *et al.*, 2010)

4. RESULTS

4.1. Demographic Analysis

Table 3 indicates that the majority of the respondents are males (205 respondents or 61.9%), and a total of 125 respondents (37.8%) are at the age of 41–50 years old. In terms of experience, 95 respondents (28.7%) have served the government for 11–15 years. Besides that, 162 respondents (49%) have a degree in Accounting as their highest educational qualification.

4.2. Pilot Study

The pilot study helps to give indications about the shortcomings and failures that can occur in the main search and find out the suitability of the proposed research, the wording, and the order of the questions for the current study (Teijlingen *et al.*, 2001; Lancaster *et al.*, 2004). For the reliability values, it is suggested that 0.70 and above can be regarded as a satisfactory cut-off point, and any value more than 0.60 is acceptable and satisfactory (Sekaran and Bougie, 2010; Hair *et al.*, 2017). Table 4 represents the results of reliability analysis upon the feedback from 60 respondents of the pilot study. Therefore, the reliability analysis revealed a satisfactory level of reliability values.

Table-3. Respondents' Demographic Information

	Profile	Frequency	Percentage	Cumulative Percentage
Gender	Male	205	61.9	61.9
	Female	126	38.1	100
Age	Under 20 year	1	0.3	0.3
	21-30 year	52	15.7	16
	31-40 year	123	37.2	53.2
	41-50 year	125	37.8	90.9
	51 and above	30	9.1	100
Experience	Under 5 years	42	12.7	12.7
	6-10 years	58	17.5	30.2
	11-15 year	95	28.7	58.9
	16-20 year	52	15.7	74.6
	21-25 year	63	19	93.7
	26-30 year	20	6	99.7
	31 and above	1	0.3	100
Highest Education Qualification	High school	18	5.5	5.4
	Diploma in accounting	22	6.7	12.1
	Diploma in other field	28	8.5	20.6
	Degree in accounting	162	49	69.6
	Degree in other field	43	13	82.6
	Master in accounting	39	11.9	94.4
	Master in other field	10	3.1	97.6
	PhD in accounting	7	2.1	99.7
	PhD in other field	1	0.3	100

Source:: SPSS Calculation

Table-4. Reliability Result

Variable	Cronbach's Alpha	Number of items
Readiness of Jordan Government Servants	0.856	7
Organizational Commitment	0.882	7
Job Satisfaction	0.793	7

Source:: Reliability Analysis

4.3. Descriptive Statistics

This section highlights the descriptive statistics of the readiness of Jordanian government servants (dependent variable), the independent variable and the moderator used in this study as Table 5 presents.

Table-5. Descriptive Statistics

	Min	Max	Mean	Std. Dev	Skewness	Kurtosis		
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
MeanRGS	1.71	5.00	3.7566	.61706	-.563	.134	1.042	.267
MeanOC	1.00	5.00	3.4700	.66887	-.638	.134	.632	.267
MeanJS	1.57	5.00	3.7695	.66990	-.511	.134	.556	.267

Where: RGS is readiness of Jordan government servant, OC is organizational commitment, JS is job satisfaction.

Table 5 above indicates that on average, the government servants are ready to transition towards accrual accounting. A 3.7 mid-point for the readiness of government servants' variable indicates their agreement to accrual accounting and that they are inclined to accept the change. The government servants also showed their intention to do whatever required for support the change towards accrual accounting. In addition, they support new ideas and often suggest new approaches in their work.

For organizational commitment, the descriptive statistics show that it attained a 3.4 mid-point value. This indicates that the government servants demonstrate a good level of organizational commitment towards their work at Jordan's MOF as they also demonstrate their loyalty to the organization in which they work. Furthermore, as a

result of organization inspiring for the government servants, they are committed to transition towards accrual accounting, proud to be part of this reform process, and they are responsible for the success of this reform in MOF.

For job satisfaction, the descriptive statistics shows a mid-point of 3.7; this indicates that the majority of the government servants are satisfied with their work in the MOF. This is mainly due to the satisfaction of the government servants with their co-workers, direct managers, promotion opportunities, as well as the wages and benefits that they receive. They also expressed their satisfaction with the work that they do as finance employees.

Next, a normality test is performed to ascertain the suitable statistical analysis that should be used to investigate the relationships among variables further. Skewness in the range of -3 to +3 is regarded as normal (Kline, 1998; Coakes and Steed, 2003). Therefore, from Table 5, all variables are normally distributed.

4.4. Regression Analysis

The findings of the regression analysis indicate that there is a significant positive relationship between organizational commitment and the readiness of government servants as shown in Table 6. Thus, hypothesis H1 is supported. This finding is consistent with previous studies (Kamudin, 2006; Visagie and Steyn, 2011; Basri et al., 2016; Samaranayake and Takemura, 2017) which found a positive relationship between organizational commitment and the readiness of government servants. One probable clarification for the significant positive association between organizational commitment and the readiness of government servants is that this result is supported by the social exchange theory which postulates that an organizational commitment-based exchange system will provide an optimum return for both the employees and their affiliated organization.

Table-6. Regression Results of Model 1

RGS= α0 + γ1*β1OC + ε						
Model 1		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std.Error	Beta		
1	(Constant)	2.084	.153		13.598	.000
	MEANOC	.482	.043	.523	11.117	.000
a. Dependent Variable: MEANRGS						
R Square		.273				
Adjusted R-Square		.271				
F-Value (Sig. value)		123.595*(0.000)				
N		331				

Source:: Regression Analysis

The findings, in addition, revealed that job satisfaction positively moderates the relationship between organizational commitment and readiness of government servants as shown in Table 7. Thus, hypothesis H2 is supported. This finding is consistent with previous studies (Yousef, 2000; Lumley et al., 2011; López-Cabarcos et al., 2015) which indicated that job satisfaction has a critical role during the organizational change through its effect on individuals' organizational commitment. In addition, this result is supported by the social exchange theory, which proposes that based on the exchange system; employees will receive good returns as a result of their good behavior.

Table-7. Regression Results of Model 2

RGS= α0 + γ1*β1OC+ β2OC* β3JS + ε						
Model 2		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.345	.158		14.808	.000
	MEANOC	.168	.078	.182	2.136	.033
	moderator	.063	.013	.403	4.742	.000
a. Dependent Variable: MEANRGS						
R Square		.320				
Adjusted R-Square		.316				
F-Value (Sig. value)		77.075*(0.000)				
N		331				

Source:: Regression Analysis

5. CONCLUSION

This study examined the readiness of the Jordanian government servants in the process of transition towards accrual accounting, particularly in the MOF. The study found that the government servants in the MOF are ready to transition towards accrual accounting and are inclined to accept the change. In addition, this study investigated the link between organizational commitment and readiness of government servants in the process of transition towards accrual accounting. The results revealed a significant positive association between organizational commitment and readiness of government servants. Furthermore, this study examined the moderating role of job satisfaction on the relationship between the independent variable and the dependent variable. The results showed that job satisfaction positively moderates the relationship between organizational commitment and readiness of government servants. However, this study is one of the very few studies conducted in developing countries especially in the Arab countries regarding the transition towards accrual accounting. This is because the reform of the public sector in the developing countries, which is represented by the transition towards accrual accounting, has been spreading in the last few years. Therefore, this study contributes to an expanding research stream on the transition towards accrual accounting by adding the Arab perspective. Nevertheless, this study had several limitations. First, the respondents of the study comprised only the MOF servants in Jordan. Future research should include respondents from other government agencies as well because the accrual accounting will be applied across the entire government agencies. This is to gain broader insights from government servants in Jordan on accrual accounting. Second, the study only employed the questionnaire method for data collection. A more meaningful data collection could be done through interviews where respondents can express their opinions on accrual accounting. The reason is that interviews can give a deeper perspective about the questions asked and the researcher can take the opportunity to clarify any doubt during the interviews.

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