Organizational commitment, role tension and affective states in audit firms

Alice GARCIA
Université des Sciences Sociales – Toulouse I
31042 Toulouse Cedex 9
garcia.alice@yahoo.fr

Olivier HERRBACH
Université Montesquieu – Bordeaux IV

Abstract:

This research investigates the relationships between auditors’ affective commitment, the role tensions they experience, and the affective states they feel at work. It is based on an empirical research of 150 auditors in France. The results show that auditors experience both significant positive (e.g., pride) and negative affect (e.g. irritability) at work. Moreover, affective organizational commitment was correlated with auditors’ experiencing more frequent positive affect in the workplace, while role conflict was correlated with experiencing more frequent negative affect in the workplace.

Keywords

Role ambiguity – role conflict – affective commitment – affective states at work - audit
Organizational commitment, role tension and affective states in audit firms

1. INTRODUCTION

Despite often difficult work conditions, auditors must display “professionalism” and rigour, qualities which are demanded from them by accounting and auditing standards. In addition, the nature of audit work has known some transformations in the last few years; audit firms face new demands linked to market internationalization, rapid developments of information technologies and the importance of audit in corporate governance. These evolutions make the audit function more complicated, which seems to require handling more complex information, qualitative and ambiguous (Reed 2001).

In this context, the emotional factor seems determinant, given the consequences of emotions at the individual level. Indeed, by its very characteristics, the audit environment is as much likely to generate favourable experiences and more unpleasant ones. The objective of this research is therefore to link the emotions felt at work by auditors to their organisational commitment and to the role tension that they experience. We will test whether these two variables are linked to the nature and the frequency of affective states felt at work. For this we have performed a quantitative study of 150 auditors working in the French branches of international audit firms.
2. THEORETICAL FRAMEWORK

2.1. ROLE TENSION

Since the beginning of the 1950’s, researchers have attempted to explain role tension. Much of the research in this area has measured this construct with the scales developed by Rizzo et al. (1970): role conflict is defined as the compatibility (or incompatibility) of the many demands of the work environment of an employee. It covers the contradictory demands and expectations, the incompatibility between organizational practices or still the inadequate resources and materials to accomplish its tasks (Rizzo et al., 1970). Studies show that role conflict is related to absenteeism and poor performance at work (Holt, 1982), as well as job dissatisfaction (Jackson & Schuler, 1985). It is, moreover, related to anxiety and turnover intentions (Jackson & Schuler, 1985).

Role ambiguity refers to the lack of clarity of objectives and responsibilities associated with an employee’s role (Rizzo & al., 1970). It occurs when the individual is uncertain of the expectations asked of him or her, what tasks must be performed or responsibilities incumbent to work. He or she can, for example, lack information about the goals to achieve, the ways to meet certain expectations, which translates into indecisive behaviour (Pearce, 1981).

2.2. ORGANIZATIONAL COMMITMENT

Commitment has recently been defined as “a force that binds an individual towards a course of action” (Meyer and Herscovitch, 2001, p. 301). The study of commitment is relevant because commitment influences behaviour independently of other motives and attitudes and, in fact, can lead to persistence in a course of action even in the face of conflicting motives or attitudes. Commitment, for instance, can lead individuals to behave in ways that, from the perspective of neutral observers, might seem contrary to their self-interest. “Affective
commitment”, in particular, develops when an individual becomes involved in, recognises the value-relevance of, and/or derives his or her identity from, association with an entity or pursuit of a course of action such as, in the case of organizational commitment, one’s employer.

2.3. AFFECTIVE STATES AT WORK

The scientific management approach assumed that it is possible to design work rationally in order to ensure maximal productivity, and that the satisfaction of the physical and economic needs of employees made them potentially accept all work environments. In consequence, the general attitude was to consider emotions as a negative and irrational phenomenon that must be controlled so as to not interfere in the good organisational running. Affect was often considered as the “illogical” component, “irrational” and “incontrollable” of workers, as opposed to their rational dimension. This concerns all hierarchic levels; indeed, one of the essential components traditionally associated with “professionalism” is the inhibition of individual emotions (Grey, 1998).

Recently, however, recognition attempts of affective phenomena have been made. In particular, the environmental characteristics of auditing and the problems of repartition of the work load associated with seasonality and accounting periods call upon the creativity, flexibility and responsiveness of auditors, who must adapt themselves to new situations (Brierley & Gwilliam, 2003). They work with different stakeholders and must answer to tight deadlines. The question of the nature and of the frequency of the affective states at work is therefore of importance.
2.4. Relations between affective states, role tension and commitment

Most models in the literature on emotions do not view affective states as independent, but as systematically interrelated phenomena, which – in addition to taking individual emotions into account (fear, joy, etc.) – makes it possible to group them into broad categories. One model that is widely used in the organizational literature distinguishes between ‘positive’ and ‘negative’ affect (Watson et al. 1999). This model is grounded in neurobiological research that has shown that affective mechanisms are related to the coexistence of two motivational systems: an appetitive/approach/incentive (positive) system corresponding to the neurobiological mechanisms involved in reward-seeking and drive, and an aversive/avoidance/inhibition (negative) system linked to loss and withdrawal (Carver, 2001). Activation of the positive affect regulation system is characterized by affective states such as enthusiasm. Activation of the negative system is manifested through nervousness or anxiety. Both systems are assumed to be independent, in that they can be jointly, oppositely, or independently activated depending on the situation (Cacioppo et al., 1999).

Research on emotions at work has linked positive affect to beneficial individual and/or organizational outcomes and, conversely, related negative affective states to unfavourable outcomes (e.g., Brief & Weiss, 2002). For instance, George and Bettenhausen (1990) evidenced the influence the affect on the performance of salespeople. Various dimensions of decision making processes are also influenced favourably by emotions (Damasio, 1999; Isen, 1993). Moreover, research has shown that in change management contexts, the management of affect is as important as the content of change to ensure success (Huy, 1999).

In this study, we will be interested not in the consequences, but in the determinants of affective states at work. More precisely, we will consider role tension and organisational commitment as antecedents of emotions. Indeed, we argue that role tension and organizational
commitment capture the favourable and unfavourable conditions of the work environment (Weiss and Cropanzano, 1996). However, like many complex phenomena, the emergence of affect in the workplace cannot escape the debate on the respective influence of individual vs. contextual/situational determinants (Thoresen et al., 2003). In this respect, the tendency of individuals to experience specific affective states has been described using the notions of ‘emotionality’, ‘affectivity’, ‘affective disposition’, or ‘trait affect’ (Brief & Weiss, 2002). Individuals whose level of positive trait affect is high tend to experience more positive moods or emotions (i.e., ‘state affect’) across various situations than individuals whose level of positive trait affect is low. Likewise, individuals with a high level of negative trait affect tend to experience more negative affective states compared to low negative-trait affect individuals. Since dispositional affect may influence the emergence of affective states at work, the following hypotheses are stated:

**Hypothesis 1:** Affective organizational commitment is characterized by a positive mindset and reflects a favourable evaluation of one’s professional environment. A high level of this form of commitment is therefore correlated with experiencing more positive affective states at work, above and beyond the dispositional influence of individuals’ positive affectivity.

**Hypothesis 2:** Role conflict and role ambiguity reflect a negative evaluation of one’s professional environment. They are thus correlated with experiencing more negative affective states at work, above and beyond the dispositional influence of individuals’ negative affectivity.

3. **METHOD**

3.1. **SAMPLE AND DESIGN**

Questionnaires were sent to a sample of 664 auditors working in large international audit firms in France (Big Four). This two-wave longitudinal survey was launched in autumn 2004.
Participant’s addresses were drawn from the alumni directory of four business schools and universities. Questionnaire packets included measures of organizational commitment, role tension, positive and negative affectivity (Time 1) and affective states (Time 2, six months later). Questionnaires were coded by the respondents themselves to allow researchers to match responses at the two measurement times and guarantee full anonymity to the respondents. Of the 664 alumni who were contacted at Time 1, 240 responded to the first questionnaire (36.1%). A total of 197 of the Time 1 respondents returned their questionnaire at Time 2 (82%). Because they changed organizations between Time 1 and Time 2, 47 of the respondents were excluded from the sample, leaving a final sample of 150 auditors. This final sample of respondents had an average age of 31.9 years and had been employed by their firm an average of 6.8 years at Time 1. The participants’ rank was senior (40%), manager (44%), and partner (16%). Among participants, 53% were male.

3.2. MEASURES

Organizational commitment was measured using a revised version of the Meyer, Allen, and Smith (1993) scales that was adapted for international contexts (Stinglhamber, Bentein, & Vandenberghhe, 2002). The instrument contained six items for affective commitment, such as “I really feel as if my firm’s problems are my own”. A five-point Likert-type scale was used for measuring respondents’ level of agreement with each statement (from 1 – strongly disagree, to 5 – strongly agree). The reliability coefficient (Cronbach $\alpha$) of the scale was 0.84. Role conflict and role ambiguity were assessed used the measures developed by Rizzo et al. (1970). The role ambiguity scale consisted in five items (e.g. ‘Clear, planned goals and objectives exist for my job’ [reversed]; $a =0.74$). The scale used to measure role conflict consisted in eight items (e.g.: ‘I receive incompatible requests from two or more people’; $a = 0.79$).
The Behavioural Inhibition System/Behavioural Activation System (BIS/BAS) questionnaire (Carver & White, 1994) was administered to assess individual differences in affective disposition, that is, ‘trait’ dispositional tendencies to experience emotional states (affectivity). The BIS corresponds to the neural system that processes threat-related information and triggers outcomes such as anxiety. The BAS, by contrast, is the neural system specialized in the processing of incentive- or reward-related information. The BIS/BAS conceptualization was used in this research because BAS and BIS are posited to be involved in the generation of positive (in the case of BAS) and negative (BIS) affect (Carver, 2001). The BIS scale contained seven items (sample item: ‘I worry about making mistakes’; $\alpha = 0.73$). The BAS scale consisted of three subscales: (1) reward responsiveness (‘It would excite me to win a contest’), which contains items that focus on positive responses to the occurrence or anticipation of rewards; (2) drive (‘I go out of my way to get things I want’), which contains items that pertain to the persistent pursuit of desired goals; and (3) fun seeking (‘I crave excitement and new sensations’), which has items reflecting both a desire for new rewards and a willingness to approach potentially rewarding events. As recommended by Harmon-Jones (2003), the three subscales were combined to form the global BAS index ($\alpha = 0.78$).

Affective states were measured using the PANAS (Positive and Negative Affect Schedule) developed by Watson, Clark, and Tellegen (1988). The instrument was used in its ‘state’ (short-term) form to assess affective experiences in the last thirty days. Each item is an emotion and respondents were asked the extent to which they had experienced each emotion at work over the prior month (1 – very slightly or not at all; 2 – a little; 3 – moderately; 4 – quite a bit; 5 – extremely). The schedule consists of ten adjectives measuring positive affect (sample adjectives: ‘inspired’, ‘proud’) and ten measuring negative affect (sample adjectives: ‘nervous’, ‘ashamed’). The French adjectives were taken from the list validated by the Geneva Emotion Research Group (Scherer, 1988), which was specifically developed for
intercultural research on emotions to ensure correct denotational and connotational meanings in different languages. For purposes of statistical treatment, the scores obtained for each affective state were aggregated into two affective activation variables. ‘Positive activation’ ($\alpha = 0.80$) is thus the extent to which participants reported that their positive affective system was activated at work over the past month (as evidenced by a high frequency for adjectives like ‘inspired’). Conversely, ‘negative activation’ ($\alpha = 0.83$) is the extent to which the negative affective system was activated over this period (with a higher frequency for adjectives such as ‘nervous’).

4. RESULTS

Table 1 presents the bivariate correlations between the variables in the study. The low correlation between positive and negative affectivity is interesting ($r = -0.08$). These two constructs are not positively correlated, that is, we cannot speak of individuals with strong affectivity which manifests itself both positively and negatively. These constructs are also not negatively correlated, which means that a given level of negative affectivity is not systematically related to positive affectivity. We also note that there is no correlation between positive and negative activation, which seems to indicate that emotional phenomena within a given period and in a precise context (here, one week in the workplace) are independent and that they do not constitute opposite poles of a similar dimension.

Table 1 also provides preliminary information relevant to the research hypotheses by showing the statistical significance of some of the correlations between the variables. We thus note a positive correlation between positive activation and affective organisational commitment ($r = 0.51$, $p < 0.01$), as well as between positive affectivity and positive affective states ($r = 0.40$, $p < 0.01$). We also note a correlation between negative affective states and role tension ($r = 0.31$, $p < 0.01$ for role ambiguity and $r = 0.42$, $p < 0.01$ for role conflict).
Zero-order correlation coefficients, however, do not in themselves validate the links between commitment, role tension, and affective states at work because the correlations could be spurious and/or the result of individual dispositions on both sets of variables. To test our research hypotheses, we thus have carried out a multiple regression analysis in order to control the variables’ impact the ones against the others and to simultaneously assess the predictive power of individual dispositions, role tensions and affective commitment on the affective states. Table 2 presents the results of the analysis for the negative and positive affective states.

We first notice that affective dispositions have significant coefficients in the regression analyses. The relations are as expected, since positive affectivity has an impact on positive activation (beta = 0.35) and negative affectivity on negative activation (beta = 0.29). In addition, affective commitment has a significant relation with positive activation (beta = 0.32), while role conflict presents a strong relation with the negative activation (beta =0.39), but not role ambiguity (beta = 0.09).

Therefore, the following conclusions may be reached with respect to the study’s hypotheses:
– affective organizational commitment was statistically significant in predicting positive activation. Hypothesis 1 was therefore supported: affective commitment is correlated with experiencing more frequent positive affect in the workplace, above and beyond the influence of dispositional affect;

– role conflict was statistically significant in predicting negative activation. Hypothesis 2 was therefore partially supported: role conflict is correlated with experiencing more frequent negative affect in the workplace, above and beyond the influence of dispositional tendencies. However, role ambiguity was not significant.

5. CONCLUSION

While this paper found evidence for the affective correlates of affective commitment and role conflict in an auditor sample, caution in interpreting the results is warranted since there are limitations to the study’s findings. First, although the measurement of the independent and dependent variables was separated, the presence of bias due to common method, that is, using a self-evaluation instrument to measure all variables, cannot be ruled out. Furthermore, a declarative instrument relying on participants’ memory was used, which may have caused hindsight bias. The ‘light’ research design that was used has major advantages for a first exploration of the topic at hand (anonymity, reduction of interviewer bias, cost), but more complex designs would no doubt add both relevance and validity. Last, the study used the PANAS scale and conceptualization; using other instruments, measurement strategies, or affect models might have yielded different results.

Another limitation ensues from our choice of sample: auditors of international audit firms (the Big Four). While we can assume some similarity between audit firms, the interrelations
between auditors-offices-occupation can be diverse and some cultural and functional differences may exist. More fundamentally, we need to question causality in our model. In this research, we have used affective organizational commitment and role tension as independent variables and affective states as dependent variables. This does not mean that the relationships between commitment and role tension and emotions are that simple. In affective events theory (Weiss & Cropanzano, 1996), events that occur at work have affective outcomes, which in turn influence individual outcomes such as job satisfaction or commitment. However, there is also a clear possibility of feedback effects, and affective states, role tension and commitment are no doubt interrelated in terms of co-occurrence or co-determination rather than direct causality. Over time, experiencing certain emotions contributes to building affective commitment, but being committed will also tend to favour the occurrence of positive affect. In the present study, affect was used as the dependent variable and commitment and role tension as the independent variable because it was assumed that commitment and role tension reflect a stabilized evaluation of one’s work environment, or the overall relationship with one’s employer. It is this stabilized mind-set that was used, in conjunction with affective dispositions, to explain the sample’s emotions within a given recent time-frame.

Despite these limits, this research has shown that organizational commitment and role tension in the auditing context are phenomena which can be interpreted using an emotional angle. This is interesting because, even if very little empirical research has been done, some studies have shown that audit judgement could be influenced by auditors’ emotions or moods. For example, a study of Kida and Smith (1995) has shown that the emotions had consequences in the analysis of the accounting figures. Kida, Moreno and Smith (2001) noted a significant impact of affect in the decisions of budget assignments of managers. Then, in 2002, they studied the degree of risk aversion and the way it influences audit judgement. Finally, Shafer
(2003) showed that the degree of collaboration of clients had a significant impact on audit judgement. All these studies leave us thinking that auditing can be considered as affective phenomenon and more research in this domain clearly deserves to be developed.
REFERENCES


Shafer B. (2003), *Affect and accountability in auditor judgment*, University of Utah.


the structure, causes and consequences of affective experiences at work”, Research in
Table 1
Descriptive statistics

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>SD</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Organizational commitment</td>
<td>3.36</td>
<td>0.82</td>
<td>(0.84)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Role ambiguity</td>
<td>2.42</td>
<td>0.63</td>
<td>−0.43**</td>
<td>(0.70)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Role conflict</td>
<td>2.55</td>
<td>0.68</td>
<td>−0.44**</td>
<td>0.57**</td>
<td>(0.79)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Positive activation</td>
<td>3.57</td>
<td>0.59</td>
<td>0.51**</td>
<td>−0.43**</td>
<td>−0.38**</td>
<td>(0.80)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Negative activation</td>
<td>2.02</td>
<td>0.68</td>
<td>−0.11</td>
<td>0.31**</td>
<td>0.42**</td>
<td>−0.07</td>
<td>(0.83)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Positive affectivity</td>
<td>3.75</td>
<td>0.47</td>
<td>0.12</td>
<td>−0.09</td>
<td>0.00</td>
<td>0.40**</td>
<td>0.05</td>
<td>(0.78)</td>
<td></td>
</tr>
<tr>
<td>7. Negative affectivity</td>
<td>3.38</td>
<td>0.61</td>
<td>−0.03</td>
<td>0.18*</td>
<td>0.16</td>
<td>−0.08</td>
<td>0.35**</td>
<td>0.08</td>
<td>(0.73)</td>
</tr>
</tbody>
</table>

* p < 0.05 ; ** p < 0.01. Reliability coefficients are shown within parentheses.
<table>
<thead>
<tr>
<th></th>
<th>Positive activation</th>
<th>Negative activation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Age</td>
<td>−0.06</td>
<td>−0.20</td>
</tr>
<tr>
<td>Gender</td>
<td>−0.05</td>
<td>−0.08</td>
</tr>
<tr>
<td>Rank</td>
<td>−0.06</td>
<td>0.21*</td>
</tr>
<tr>
<td>Positive affectivity</td>
<td>0.35***</td>
<td>0.03</td>
</tr>
<tr>
<td>Negative affectivity</td>
<td>−0.04</td>
<td>0.29***</td>
</tr>
<tr>
<td>Organizational commitment</td>
<td>0.32***</td>
<td>0.08</td>
</tr>
<tr>
<td>Role ambiguity</td>
<td>−0.18</td>
<td>0.09</td>
</tr>
<tr>
<td>Role conflict</td>
<td>−0.13</td>
<td>0.39***</td>
</tr>
<tr>
<td>( R^2 )</td>
<td>0.44</td>
<td>0.23</td>
</tr>
<tr>
<td>Adjusted ( R^2 )</td>
<td>0.41</td>
<td>0.26</td>
</tr>
</tbody>
</table>

*** \( p < 0.001 \); ** \( p < 0.01 \)