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Auditors’ Organizational Commitment, Burnout, and Turnover Intention: A Replication

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We thank the two public accounting firms that participated in this research.¹

¹ We are willing to share the data used in this study.
Auditors’ Organizational Commitment, Burnout, and Turnover Intention: A Replication

ABSTRACT: In this research note, we replicate Herda and Lavelle’s (2012) study on auditors’ commitment to their firm, burnout, and turnover intention. Our replication features an alternative measure of commitment recently conceptualized and empirically validated in the organizational literature—the KUT (Klein et al., Unidimensional, Target-free) measure of commitment. The results of our replication are largely consistent with those reported in the original study, suggesting that the initially reported results are robust and that the KUT can be used effectively in a behavioral accounting research context. We also discuss some potential conceptual and practical advantages of the KUT for behavioral accounting researchers to consider.

Keywords: burnout; turnover, commitment; fairness; replication.
INTRODUCTION

The purpose of this paper is to replicate Herda and Lavelle’s (2012) study (hereafter HL) on the antecedents and outcomes of organizational (i.e., firm) commitment. Their study is based on social exchange theory, which proposes that positive interactions generate relational obligations (Emerson 1976). Using this theory, the original study posits and finds that auditors’ firm commitment comes about in response to their perceptions of fair treatment and support they receive from their accounting firm. HL hypothesize and find that firm commitment in turn leads to lower levels of burnout (measured in terms of emotional exhaustion) and turnover intention. These findings underscore the importance of organizational fairness in engendering social exchange between auditors and their firm, benefitting both the auditor and the firm.

This replication produces results that are essentially consistent with those reported in the original study. We use a sample of 110 auditors and follow the same methodology as in HL with one notable exception. We substitute the commitment scale used in the original study, which was based on a widely-used traditional commitment measure, with the KUT (Klein et al., Unidimensional, Target-free) measure of commitment—an alternative measure recently introduced and empirically validated in the organizational literature (Klein, Cooper, Molloy, and Swanson 2014). Results using the KUT are in line with the original study, which provides an additional level of robustness to HL’s results, supports the convergent validity for the commitment construct of interest, and introduces the KUT into the accounting literature.¹

¹ Lindsay and Ehrenberg (1993, 220) contend that researchers “often do not recognize, or even deliberately ignore, the fact that replication must always involve some variation in the conditions of the study...In general, the more explicit, differentiated, and/or deliberate such variations in the conditions of observation are while still obtaining the same result, the more telling and exciting the outcome.” This “differentiated replication” approach is further
The remainder of this paper consists of brief discussions on the original study’s theory-based predictions and our research methodology, followed by a summary of our empirical results. Finally, we conclude with an overview of some potential advantages of the KUT for accounting researchers to consider.

SOCIAL EXCHANGE THEORY AND THE STUDY’S PREDICTIONS

HL focuses on how perceived employer fairness can aid in the development of a strong social exchange relationship between auditors and their firms that leads to favorable organizational outcomes (i.e., reduced burnout and turnover intention). Consequently, social exchange theory provides the theoretical foundation for their research.

Social exchange theory dates back to the 1920s and has roots in several disciplines. Put simply, social exchange involves a series of positive interactions that generate relational obligations (Emerson 1976). Social exchange relationships have been described as subjective, relationship-oriented contracts between employees and organizations characterized by mutual trust, a long-term focus, and unspecified open-ended commitments (Lavelle, Rupp, and Brockner 2007). Commitment can be viewed as an attitudinal indicator of the extent to which employees perceive themselves to be in a high-quality social exchange relationship with their employer (Cropanzano and Mitchell 2005). Accordingly, the study uses organizational commitment to measure the social exchange quality between auditors and firms and predicts that perceived firm fairness and support will result in greater commitment to the firm, which in turn leads to less burnout and turnover intention. Figure 1 presents a replication of the advocated by Salterio (2014), who cites this approach as an advantage that can lead to further convergent validity of the original results.
theoretical model and associated hypotheses tested by HL.

[Insert Figure 1 about here]

**METHOD**

HL’s sample consists of 204 auditors at two public accounting firms – one national firm (non-Big Four), and one large regional firm. Their responses were collected via an anonymous internet-based survey in the summer of 2011. This replication’s sample consists of 110 auditors at two national public accounting firms (non-Big Four).\(^2\) Responses were collected via an anonymous internet-based survey in the summer of 2014.

The measures used in this replication (see Appendix A) are identical to those used in HL with one exception. An Allen-Meyer-based commitment measure (Allen and Meyer 1990) was used in the original study. Our replication features an alternative measure of commitment recently conceptualized and empirically validated in the organizational literature. Klein, Molloy, and Brinsfield (2012) reconceptualized commitment to better differentiate it from other seemingly similar constructs such as identification, to enhance its applicability across all workplace targets, and to facilitate the simultaneous examination of multiple commitments in future research. Klein et al. (2012, 137) define commitment as “a volitional psychological bond reflecting dedication to and responsibility for a particular target.” This conceptualization is applicable to any workplace target—a firm, team, person, program, decision, etc. They argue that individuals can be simultaneously committed to multiple targets and those different targets

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\(^2\) HL’s sample consists of 70 staff auditors (34.3 percent), 62 seniors (30.4 percent), 40 managers (19.6 percent), 23 senior managers (11.3 percent), and 9 partners (4.4 percent). Our sample achieves a similar distribution across ranks as it consists of 40 staff auditors (36.4 percent), 27 seniors (24.5 percent), 19 managers (17.3 percent), 10 senior managers (9.1 percent), and 14 partners (12.7 percent).
reflect different foci or referents but do not represent distinct forms, types, or dimensions of commitment (Klein et al. 2012, 138).

Consistent with this reconceptualization, Klein et al. (2014) present an alternative measure of commitment termed the KUT (Klein et al., Unidimensional, Target-free) measure of commitment. Klein et al. (2014) empirically validated the KUT using five samples yielding 2,487 participants by examining its operation relative to eight commitment targets, several prior commitment measures including the Allen-Meyer and Mowday-Porter (Porter, Steers, Mowday, and Boulian 1974; Mowday, Steers, and Porter 1979) measures, and a variety of contexts. They demonstrated that the KUT has superior construct validity, internal consistency, factor structure, and discriminate validity relative to prior measures.3 We introduce the KUT to the accounting literature by using it in place of the Allen-Meyer-based commitment measure in this replication.

**RESULTS**

Table 1 reports the descriptive statistics, reliabilities, and correlations for the variables. Results are similar to those reported in HL. The Cronbach’s alpha for firm commitment measured using the KUT is 0.97, indicating excellent internal consistency (Kline 2005, 59).

[Insert Table 1 about here]

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3 We reviewed 40 empirical studies on commitment published in the accounting literature (1981-2014). Thirty-three of these studies (82.5 percent) use commitment scales adapted from either the Allen-Meyer or Mowday-Porter measures. Klein et al. (2012) contend that prior conceptualizations of commitment, including the two above, were formulated with an organizational commitment lens. Because items in prior scales are so target dependent, modifying them for targets other than the employing organization may require writing completely new items, resulting in scales that may not be equivalent (Klein et al. 2012). To illustrate, Vandenberghe, Bentein, and Stinglhamber (2004) replaced the Allen-Meyer affective commitment item “I do not feel like ‘part of the family’ at my organization” with “I feel little admiration for my supervisor” in their examination of supervisor commitment, demonstrating the embedded target (organization) assumption in the Allen-Meyer approach. Although this is not a concern in HL, as the commitment target is the employing organization, it illustrates one of the incremental advantages of the KUT.
As in the original study, we use structural equation modeling to assess model fit and to examine predicted relationships. We use the same fit indices as in the original study to evaluate model fit: the goodness of fit index (GFI), the comparative fit index (CFI), the incremental fit index (IFI), and the root mean square error of approximation (RMSEA). Values above 0.90 for GFI, CFI, and IFI, and RMSEA values under 0.08 generally indicate good fit (Kline 2005). The replicated measurement model results in a good fit to the data (GFI = 0.90; CFI = 1.00; IFI = 1.00; RMSEA = 0.03). All of the latent variables are effectively measured by their respective indicators, as all loadings (untabulated) are statistically significant (p < 0.001). Standardized factor loadings for the KUT items range from 0.92 to 0.95.

The structural model hypothesized in HL also provides a good fit to the data in this replication (GFI = 0.90; CFI = 0.99; IFI = 0.99; RMSEA = 0.04). Table 2 compares the results for the structural model from the original study to our replication for each of the seven original hypotheses by reporting the standardized parameter estimates and significance levels. All paths are significant in the predicted directions with one exception. HL posits and finds that perceived firm fairness is negatively related to turnover intention. Although Table 1 reports a significant negative correlation between perceived firm fairness and turnover intention (r = –0.35; p < 0.01), the path from perceived firm fairness to turnover intention is not significant in this replication. This suggests that, in our replication, the intervening variables of perceived firm support, firm commitment, and burnout fully (as opposed to partially) mediate the effect of perceived firm fairness on turnover intention. All predicted relationships involving firm commitment are strongly supported (p < 0.001) indicating that the KUT can be used effectively in future behavioral accounting research.
DISCUSSION AND CONCLUSION

We replicated HL’s study on the antecedents and outcomes of organizational commitment using a sample 110 practicing auditors at two large national firms. The results were essentially consistent with the results reported in the original study. The only significant difference in methodology was our use of the KUT, an alternative commitment measure recently introduced into the organizational literature. While there are no serious validity issues with prior commitment measures, the KUT provides certain advantages that accounting researchers may want to consider.

A principal practical advantage of the KUT for accounting researchers is its brevity. The KUT consists of four items, compared to 15 or nine for the Mowday-Porter approach and 18 for the full Allen-Meyer approach. In addition, the KUT’s conceptual clarity and target-free nature is appealing. When examining targets other than the employing organization, little scale modification is needed using the KUT compared to traditional commitment measures. The KUT allows accounting researchers to study additional commitment targets previously unexplored in the accounting literature.

Prior accounting research indicates that accountants may be committed to a variety of targets including their firm (Nouri and Parker 2013), profession (Hall, Smith, and Langfield-Smith 2005), and clients (Herda and Lavelle 2013). The organizational literature suggests that

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4 For the 40 commitment studies we reviewed in the accounting literature (1981-2014), the mean (median) number of commitment items used is 9.3 (9.0) items. The average number of scale items for studies published in 1980-1999, 2000-2009, and 2010-2014 is 13.1, 9.7, and 6.4, respectively, suggesting that accounting researchers are increasingly utilizing shorter commitment scales.
individuals may also be committed to work teams, supervisors, and coworkers (Klein et al., 2014). We are not aware of any studies on accountants’ commitments to work groups, engagement teams, or supervisors. Taking advantage of the KUT’s relative brevity, future research could simultaneously examine auditors’ commitments to their firm, profession, clients, work teams, and supervisors. This information could then be used to evaluate the effect of these commitments on outcomes such as work performance, rule observance, client acquiescence, and audit quality-threatened behavior.
REFERENCES


Salterio, S. E. 2014. We don’t replicate accounting research – or do we? *Contemporary Accounting Research* 31 (4): 1134-1142.

APPENDIX A
SURVEY ITEMS USED IN THE REPLICAION

Perceived Firm Fairness
Please indicate the extent to which you agree or disagree with the following statements as they relate to your accounting firm (seven-point scale [“strongly disagree” to “strongly agree”]):
1. Overall, I’m treated fairly by my accounting firm
2. In general, I can count on this firm to be fair
3. In general, the treatment I receive around my firm is fair

Perceived Firm Support
Please indicate the extent to which you agree or disagree with the following statements as they relate to your accounting firm (seven-point scale [“strongly disagree” to “strongly agree”]):
1. This firm strongly considers my goals and values
2. This firm really cares about my well-being
3. This firm shows very little concern for me (R)

Firm Commitment (KUT scale)
Please answer the following questions as they relate to your accounting firm (seven-point scale [“not at all” to “completely”]):
1. How committed are you to the firm?
2. To what extent do you care about the firm?
3. How dedicated are you to the firm?
4. To what extent have you chosen to be committed to the firm?

Burnout
Please indicate the extent to which you agree or disagree with the following statements (seven-point scale [“strongly disagree” to “strongly agree”]):
1. I feel emotionally drained from my work.
2. I feel used up at the end of the day.
3. I feel burned out from my work.

Turnover Intention
Please indicate the extent to which you agree or disagree with the following statements (seven-point scale [“strongly disagree” to “strongly agree”]):
1. It is likely that I will leave my accounting firm in the next 12 months to take a new job.
2. It is likely that I will make a genuine effort to find a new job with another employer in the next year.

5 Only the scale items for firm commitment differ from those used in Herda and Lavelle’s (2012) original study.
### TABLE 1
Descriptive Statistics, Reliabilities, and Correlations (Pearson) among Independent and Dependent Variables

<table>
<thead>
<tr>
<th>Variable</th>
<th>Mean</th>
<th>Median</th>
<th>SD</th>
<th>Min.</th>
<th>Max.</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>1  Perceived firm fairness</td>
<td>5.91</td>
<td>6.00</td>
<td>1.06</td>
<td>1.00</td>
<td>7.00</td>
<td>(0.97)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2  Perceived firm support</td>
<td>5.22</td>
<td>6.00</td>
<td>1.33</td>
<td>1.00</td>
<td>7.00</td>
<td>0.79**</td>
<td>(0.85)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3  Firm commitment</td>
<td>4.81</td>
<td>5.75</td>
<td>1.32</td>
<td>1.00</td>
<td>7.00</td>
<td>0.55**</td>
<td>0.53**</td>
<td>(0.97)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4  Burnout</td>
<td>4.38</td>
<td>4.33</td>
<td>1.57</td>
<td>1.00</td>
<td>7.00</td>
<td>-0.40**</td>
<td>-0.37**</td>
<td>-0.45**</td>
<td>(0.90)</td>
<td></td>
</tr>
<tr>
<td>5  Turnover intention</td>
<td>2.62</td>
<td>2.00</td>
<td>1.84</td>
<td>1.00</td>
<td>7.00</td>
<td>-0.35**</td>
<td>-0.30**</td>
<td>-0.69**</td>
<td>0.44**</td>
<td>(0.94)</td>
</tr>
</tbody>
</table>

**p < 0.01 (two-tailed).

Scale reliabilities (Cronbach’s α) appear in parentheses on the diagonal.
**TABLE 2**

Hypotheses and Results Comparison

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Herda and Lavelle (2012)</th>
<th>Replication</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Hypothesis Supported?</strong></td>
<td><strong>β</strong></td>
<td><strong>Standardized Effect</strong></td>
</tr>
<tr>
<td>H1: Perceived firm fairness will be positively related to perceived firm support.</td>
<td>Yes</td>
<td>0.890***</td>
</tr>
<tr>
<td>H2: Perceived firm support will be positively related to firm commitment.</td>
<td>Yes</td>
<td>0.770***</td>
</tr>
<tr>
<td>H3: Firm commitment will be negatively related to burnout.</td>
<td>Yes</td>
<td>–0.313**</td>
</tr>
<tr>
<td>H4: Burnout will be positively related to turnover intention.</td>
<td>Yes</td>
<td>0.223**</td>
</tr>
<tr>
<td>H5: Firm commitment will be negatively related to turnover intention.</td>
<td>Yes</td>
<td>–0.408***</td>
</tr>
<tr>
<td>H6: Perceived firm fairness will be negatively related to burnout.</td>
<td>Yes</td>
<td>–0.336***</td>
</tr>
<tr>
<td>H7: Perceived firm fairness will be negatively related to turnover intention.</td>
<td>Yes</td>
<td>–0.215**</td>
</tr>
</tbody>
</table>

**, *** p < 0.05 and p < 0.001, respectively (one-tailed).
FIGURE 1
Hypothesized Model of Burnout and Turnover Intention

Perceived Firm Fairness

Perceived Firm Support

H1 +

H2 +

H6 –

H7 –

H5 –

Firm Commitment

Burnout

Turnover Intention

This figure is a replication of Herda and Lavelle’s (2012) theoretical model summarizing their hypotheses.