

LEAVING THE ORGANIZATION AND LEAVING THE  
PROFESSION: GENERATIONAL DIFFERENCES  
AMONGST ACCOUNTING EMPLOYEES

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**Leaving the Organization and Leaving the Profession:  
Generational Differences amongst Accounting Employees**

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## **ABSTRACT**

Employee turnover is a serious problem facing organizations today; it has a direct impact on the bottom line. Professional groups should also be concerned with turnover since their profession's success depends on membership numbers. Research provides strong evidence demonstrating that organizational commitment has an effect on an employee's intentions and eventual decision to stay employed with an organization. Professional commitment has also been linked to reducing professional turnover.

Although unproven in the academic literature, popular media sources are quick to suggest that Generation Y employees (born between 1980 and 1995) have varying levels of commitment towards their respective organizations and, thus, are more inclined to leave. The academic literature surrounding a potential link between commitment and age, as well as turnover and age, is conflicted and requires further research.

Throughout the next decade, there will be a major shift in the composition of the Canadian workforce. More than seven million Generation Y cohort members will replace the nearly ten million Baby Boomer cohort (born between 1947 and 1966) members in the workforce. This could have serious implications on the management of organizations and administration of professional associations. This thesis examines the differences in commitment, both to the organization and to the profession, across all three generation cohorts within the accounting field. This thesis also explores the

different predictors of turnover, from both the organization and the profession, to see if variation exists among the same generational groups.

The research questions were examined using an empirical study of accountants using survey methodology. Generation Y had significantly higher intentions to leave the organization than did Baby Boomers and Generation X. Generation Y had significantly higher intentions to leave the profession than Baby Boomers but not Generation X. Members of Generation Y do not differ in terms of their commitment to the organization or the profession, with the exception of normative professional commitment. They do, though, differ in terms of what predicts their intentions to leave both the organization and the profession. All three generations can be retained in the organization by focusing on job satisfaction and building affective organizational commitment as well as encouraging their accounting employees to join professional accounting associations and building affective professional commitment. Professional associations also have a variety of differences in terms of what predicts membership turnover; however, all three generations can be retained by building affective and continuance professional commitment, and by supporting its membership's pursuit of a satisfying job.

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## CHAPTER 1 – INTRODUCTION

Employee turnover is a serious problem facing organizations today, especially since it has a direct impact on the bottom line. On account of such costs, organizations should monitor and where possible, institute human resource initiatives to minimize their organization's turnover. The employee turnover rate is calculated by comparing the number of employees leaving an organization against the average number of people employed by an organization (Morrell, Loan-Clarke, & Wilkinson, 2004; Price, 2000). Although some industries, such as hospitality, healthcare and construction are affected by higher turnover rates than others (Odle, 2008), it is an issue that virtually all organizations face. While organizations should be concerned with managing their turnover rates, professional or occupational groups should also be concerned with the issue. Declining membership means decreasing market share and membership revenues as well as fewer existing members to encourage new membership.

For example, the accounting profession demands upwards of 60 hour work weeks, intense competition for promotion, little or no direct supervision, and the potential for excessive routine tasks. As well, the detail-oriented, highly analytical, and rule-based job characteristics add to an already stressful profession (Ali, 2007; Satava, 2005). Data

show that the financial service industry has a turnover rate of 13.3 percent; however, there is reason to believe that turnover rates for individuals working in accounting, finance and audit (including public and private) are much higher due to such factors as the repetitious work, overtime requirements and other unfavourable job characteristics.

Accounting firms and accounting departments within organizations across the world all seem to be experiencing the same challenge of high levels of employee turnover. One of the most shocking rates of turnover was uncovered by a consulting firm in California that investigated accounting professionals in the region. Results showed that 28 percent of employees working in public accounting firms planned to change jobs in 2008, with an additional 6 percent planning a leave of absence. Further, 43 percent of private sector employees from the same study said that they planned to seek new employment during 2008 ("Accounting Professionals Salary Survey," 2007). In contrast, some accounting firms in Australia experience turnover rates as high as 20 percent. Turnover has become so severe that it is necessary for accounting firms such as Deloitte to strategize plans to reduce turnover by one percent per year over a five year period (Fenton-Jones, 2007).

Depending upon the organization and job position under scrutiny, researchers suggest the average cost of turnover is as high as 200 percent of the departing person's salary (e.g., Vu, 2008). The direct costs of turnover begin with completing termination

paperwork and performing an exit interview. The costs to recruit and select an appropriate candidate also add up quickly. In addition to these direct costs, there are also a number of indirect costs associated with turnover. For example, the hiring process requires countless hours from management and support staff for such tasks as reviewing resumes, conducting interviews and deciding on the ideal candidate. This is time and money that could be focused elsewhere. Costs also arise from productivity losses due to loss of expertise, job vacancies and the time required to adequately train replacements (Williams, 2003). In addition to the costs involved in hiring, further time and money is expended on training and developing these new hires (Vu, 2008). In order to minimize these significant costs of turnover, the key variables that influence turnover intentions and actual turnover must be identified.

According to Meyer, Allen and Smith (1993), organizational commitment has an effect on an employee's intentions and eventual decision to stay employed with an organization. Research provides strong evidence indicating that organizational commitment shields the organization from employee turnover intentions and actual turnover behaviour (Jaros, 1997; Tett & Meyer, 1993). Commitment is said to bind an employee to an organization and thus make turnover less likely (Meyer & Allen, 1991; Price, 2000). Thus, it is possible that the higher levels of turnover from accounting employees may be explained by examining the organizational commitment of such accounting professionals. Further, professional commitment, defined as a person's

acceptance of the values of their occupation and also a desire to maintain professional membership (R. J. Vandenberg & Scarpello, 1994), has also been linked to professional turnover intentions and actual turnover from the profession (Kidd & Green, 2006; Meyer et al., 1993; Parry, 2008).

Various North American researchers have conducted studies that shed light on the link between commitment and turnover. In a study performed by Becker and Billings (1993), different profiles of commitment were assigned. Survey respondents were classified based on their commitment to the individuals or groups, as well as their commitment bases or motives. Respondents assigned to the "Committed" group include those that exhibited high levels of commitment to all four foci: top management, supervisor, work group and the organization in general. The study showed that members of this "Committed" group tended to be older than members from the other groupings of respondents that exhibited lower commitment or commitment only to selective foci (T. E. Becker & Billings, 1993). Similarly, in a study by Meyer, Allen and Smith (1993), age was found to be related to some forms of commitment exhibited by a sample of nurses. On the contrary, a study by Irving, Coleman and Cooper (1997) that included respondents from a variety of occupations found no correlation between commitment and age.

As suggested above, the academic literature surrounding a potential link between turnover and age is conflicted and requires further research. It is possible that turnover problems within organizations and professions are related to the age composition of the workforce. Higher levels of turnover could be associated with either differences in commitment levels between generations or differences in the relationship between commitment and turnover between generations. For example, it could be that the greater organizational and professional turnover rates from accountants are a result of accounting positions being inundated with a greater number of younger employees, or members of the Generation Y cohort.

There are three major generation cohorts employed in today's workforce: Baby Boomers, Generation X and Generation Y. The Baby Boomer cohort includes individuals born between 1947 and 1966, Generation X includes individuals born from 1967 through 1979, and Generation Y's membership is comprised of individuals born between 1980 and 1995 (Foot, 1998). While Baby Boomers are in the process of preparing for retirement, the Generation Y cohort is only just beginning to enter the workforce. Workplaces in Canada need to get ready for the more than seven million members of Generation Y that are beginning to enter the workforce, while workplaces in the United States must be prepared for almost eighty million Generation Y members who will also be joining the workforce ("Census Bureau," 2005; "Statistics Canada," 2007). The need to accommodate this massive generational gap in today's business world cannot be

ignored. Research must examine whether or not what we currently know about organizational and professional commitment, as well as the other drivers of turnover intentions, are generalizable across generations.

Although unproven in the academic literature, popular media sources are quick to suggest that Generation Y employees have varying levels of commitment to their organizations (Balderrama, 2007; Brandt, 2008; Douglas, 2008; Hira, 2007; Jayson, 2007; Read, 2007; Rothbert, 2007; Safer, 2007). Generation Y has been described as high-maintenance; albeit, they have high expectations for themselves as well as high expectations of others, including their employers (Hira, 2007). CNN views Generation Y as “ambitious[;] they’re demanding and they question everything, so if there isn’t a good reason for that long commute or late night, don’t expect them to do it. When it comes to loyalty, the companies they work for are last on their list - behind their families, their friends, their communities, their co-workers and, of course, themselves” (Hira, 2007). These claims are harsh and unproven and may stand to compromise employment opportunities for members of Generation Y. As a result, academic research is required to appropriately address these claims and evaluate whether or not they offer any truth.

## **PURPOSE & RESEARCH QUESTIONS**

The shortage of academic literature surrounding generational differences in both organizational and professional commitment, combined with the huge shift of

employees from Baby Boomers to Generation Y, demands that the issue of these potential generational differences be addressed. Employees from Generation Y could possess lower levels of commitment; or, the predictors of turnover may differ across generations. Research is required to consider this issue and how different generation gaps may impact these variables.

The purpose of this report is to examine commitment and turnover across generations in the accounting profession. The following questions will be examined:

1. Are Generation Y employees less committed to their organizations than other generations?
2. Are Generation Y employees less committed to the accounting profession than other generations?
3. Are the predictors of turnover (i.e., leaving the organization or the profession) consistent across generations?

If commitment levels do vary by generations, then organizations and professions need to find ways of increasing the levels of commitment from their younger members. On the contrary, if the predictors of employee turnover are dependent upon generations, then organizations and professions need to identify the constructs that are valued by Generation Y to reduce turnover.

## **METHODOLOGY**

In order to accomplish the objectives set out in this thesis and to answer the research questions identified, two different studies were necessary. First, a set of exploratory interviews were designed to discover different experiences of accounting employees from different generational cohorts. These interviews were useful to determine what affects accounting employees' intentions to stay or leave the organization and were especially useful in the development of the employee survey. Hence, the second methodology used was an employee survey administered to employees working in the fields of accounting, finance and audit. The survey was designed with the intent of assessing both turnover intentions and commitment, related to both the organization and profession. Other relevant variables (e.g., job satisfaction, professional satisfaction, co-worker support) were also queried with this survey.

## **THEORETICAL AND PRACTICAL CONTRIBUTIONS**

The theoretical contribution of this paper is to advance the literature on turnover and commitment. While extensive research on both organizational commitment and organizational turnover does exist, there is a shortage of literature specifically addressing both professional commitment and professional turnover. This thesis will attempt to address some of the calls for further research on professional commitment

and professional turnover by investigating individuals employed in accounting and, thus, members of the accounting profession.

As a result of this research, the practical contributions to management are significant. Detecting either that Generation Y is less committed than other employees, or that the drivers of turnover differ for members of Generation Y, will make organizations and professional organizations aware of some possible reasons for higher turnover among younger employees and members.

While management cannot use this information to discriminate in the selection process, organizations can be more cognizant of the different challenges of selecting employees from different generations and make accommodations as required. Doing so will give advice to practitioners that will enable management to predict potential employee turnover. If commitment levels vary as hypothesized, management should find ways to build commitment from Generation Y, permitting it is related to lowering turnover. For professions and professional societies, the same possible lessons and conclusions can be drawn. Professional societies (e.g., Certified Management Accountants, Certified Public Accountants) can use the practical contributions uncovered to affect change in their membership's commitment to the profession in general.

The results of this research will be invaluable to public accounting firms and the accounting departments within private organizations because the results obtained from this study can be generalized to other employees. The study will also be useful to management and human resources personnel responsible for recruiting, selecting and retaining employees. In addition, management and human resources personnel will be able to strategically design employee retention programs to encompass the findings of this thesis. Professional bodies, namely professional accounting societies, will also be able to generalize the findings and conclusions of this thesis to their respective groups. Again, the potential for professional bodies to sustain higher membership numbers exists.

Although the boundaries of this study are specific to surveying accounting professionals, the lessons learned will likely be transferable to other similar industries and professions, such as healthcare and nurses, education and teachers, engineers and lawyers. Management and human resources personnel, with discretion, should be able to generalize some of the results towards their own workforce.

This report will begin by discussing turnover intentions: what they mean, how they are measured, and the drivers influencing them. This chapter will meet these objectives for both organizational turnover and professional turnover. A review of the commitment literature will follow. In this chapter, both organizational and professional commitment

will be defined and discussed, just as their dimensions, antecedents and consequences will be covered. The following chapter will include a comparison of the generational cohorts in the today's workforce; this includes Generation Y, Generation X, and Baby Boomers. A variety of claims made by the popular press will be summarized, and then the few academic articles that have been published on generational differences will be discussed. Following these three chapters, the methodology and results of an employee-based survey will be presented. Finally, the results will be summarized and a discussion chapter will conclude this thesis.

## CHAPTER 2 – TURNOVER

Employee turnover, generally defined as employees leaving the organization, is a common problem facing organizations today; it has a direct impact on firm profitability. Both voluntary and total employee turnover have increased over the last four years, with increases in voluntary turnover of about 10 percent from 2005 through 2008. In 2008, voluntary turnover was 12.5 percent for all industries, while total turnover was 18.7 percent. Comparatively, voluntary turnover was 11.2 percent and total turnover was 17.6 percent in 2005 (Odle, 2008).

Some industries are more greatly affected by higher turnover rates than others but it is still an issue that virtually all organizations face to some degree. Compdata Surveys (2008) releases an annual review of voluntary turnover by industry. For 2007, the average turnover rate over all industries was 12.3 percent, but varied by industry, as seen in Table 1.

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INSERT TABLE 1 HERE

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While the data show that the financial services industry has a turnover rate of 13.3 percent, there is reason to believe that turnover rates for individuals working in accounting, finance and audit (including public and private) are much higher. In 1994, national accounting firms experienced annual turnover of 20 percent (Satava, 2005). Kula Consulting, a consulting firm in California, looked at accounting professionals in the region and their results found that 28 percent of employees working in public accounting firms planned to change jobs in 2008 with an additional 6 percent planning a leave of absence. Further, 43 percent of private sector employees from the same study said that they planned to seek new employment during 2008 ("Accounting Professionals Salary Survey," 2007). As suggested in the introductory chapter, some accounting firms in Australia experience turnover rates as high as 20 percent. In fact, turnover has become so severe that it is necessary for accounting firms such as Deloitte to strategize plans to reduce turnover by one percent per year over a five year period (Fenton-Jones, 2007).

These percentages strongly suggest that further research on the drivers of turnover should be conducted and analyzed. For example, consider the average turnover rate of 12.3 percent, which is low compared to some of the accounting turnover rates just suggested. This turnover rate means that 12 employees of an organization comprised of 100 staff members leave and must be replaced every single year. For 2008, working in a public accounting firm as a public accountant will earn somewhere in the salary range of

\$50,000 to \$60,500 (Douglas, n.d.). If 12 of these workers leave and must be replaced at 150 percent of their salary, which is modest compared to Vu's (2008) suggestion of a replacement cost of 200 percent of one's salary, this accumulates to a price tag just shy of one million dollars.

Thus, studying turnover becomes a significant research venture; one that begins in this chapter. The chapter will first commence by defining organizational turnover and how it is calculated. The difference between avoidable and unavoidable turnover will also be explained. The importance of studying turnover will also be discussed. Following this, a discussion of the variety of causes or antecedents of turnover is included. This discussion will be facilitated by grouping the antecedents into two main categories. The primary antecedents of turnover, also referred to as the three turnover cognitions, will be discussed: thinking of quitting, intention to quit and intention to search. Then, the secondary antecedents of turnover will be discussed as classified by external correlates; work-related correlates, such as organization-wide correlates, immediate work environment correlates and job content correlates; and, finally, personal correlates. At the end of the chapter, some discussion will also be devoted to professional turnover, generally defined as members leaving the profession, a type of turnover that has been rarely studied. The chapter will conclude with a summary of its contents and other final remarks.

## **WHAT IS TURNOVER?**

Before delving further into the contents of this chapter, the theoretical base used to study turnover is briefly summarized. Following this, a variety of terminology associated with turnover is defined.

The theoretical base used to study turnover is the theory of planned behaviour (Ajzen, 1991). This theory explains how attitudes and intentions (e.g., turnover intentions) result in actual behaviour (e.g., actual turnover) (D. G. Allen, 2004). As explained in the next section of this chapter, intentions to act a certain way are the most immediate antecedent to actual behaviour (Ajzen, 1991). Before following through on an intended behaviour, an individual reviews the attitudes toward performing the behaviour and the attractiveness of the consequences that will result upon the performance of the behaviour. In order for someone to act on their intentions, they must feel like they have behavioural control. Perceived behavioural control impacts whether or not an individual will allow their turnover intentions to lead to actual turnover (D. G. Allen, 2004). It is because of this theory that we are able to observe turnover intentions as a substitute for actual turnover. Measuring a person's turnover intentions is the best way to parallel actual turnover, especially since tracking actual turnover would be very challenging.

Now that the theory of planned behaviour has been addressed, it is appropriate to discuss turnover more specifically. Organizational turnover, also referred to as withdrawal from the organization, is defined as "the movement of members across the boundary of an organization" (Price, 1995; 2000, p. 600). Organizational turnover is quantified as the number of employees leaving an organization in the year divided by the average number of employees working for the organization; this amounts to the percentage of turnover in the year (Morrell et al., 2004). Organizational turnover can further be categorized as either involuntary or voluntary or, similarly, unavoidable or avoidable. Involuntary or unavoidable turnover includes employer-initiated turnover as a result of such tactics as downsizing and restructuring (Price, 2000). Voluntary or avoidable turnover is that which is initiated by the employee in cases where he or she chooses to leave the organization (commonly referred to as "quits") (Gaertner, 1999; Price, 2000).

Avoidable, or employee-initiated, turnover can be further categorized into two subtypes. First, there is employee-initiated turnover where the employee chooses to move from one job to another job. Here, the factors that influence an employee's decision to leave current employment could include alternative job offers, allowed time for the job search process, and the potential for maximized income. The second avoidable type of turnover is when an employee chooses to exit the labour force altogether. Possible variables to this decision could include retirement or disability, as

well as kinship responsibilities such as marriage, pregnancy and child care (Barnes & Jones, 1974).

Until now, reference has only been made to organizational turnover. Professional turnover, or the movement of members across the boundary of a career or profession, is another significant work behaviour that will be discussed towards the end of this chapter. It should be noted that career turnover, occupational turnover and professional turnover are all interchangeable terms (Meyer et al., 1993). For the purposes of this thesis, professional turnover will be referenced since the study sample is drawn from accountants and accounting, by definition, is considered a profession.

Since organizations and professions are unable to affect involuntary turnover, the focus of this thesis will remain on that of voluntary turnover. The contents of this chapter will concentrate on organizational turnover since it has received a vast amount of attention from academic scholars. While professional turnover will still be discussed, a lesser amount of detail will directly reflect the void on this subject in the literature. Before reviewing the literature on organizational and professional turnover further, the importance of studying organizational turnover is addressed.

## **IMPORTANCE OF STUDYING ORGANIZATIONAL TURNOVER**

There are some significant costs to turnover, as there are both direct and indirect costs as well as monetary and non-monetary costs associated.

The direct costs of turnover begin with completing termination paperwork and performing an exit interview. Further to this, there are also costs to developing a job description, designing and posting a request for applications, screening and sorting all received applications, sending declining letters to unsuitable candidates, interviewing potential candidates, checking references, and deciding on the final candidate. These recruitment and selection costs add up very quickly (Morrell et al., 2004).

There are also a number of indirect costs associated with turnover. First, all of the tasks just outlined require that members of management, in addition to support staff, dedicate countless hours to each of these tasks; this is further time and money that could have been focused elsewhere. Potential decreases in morale over losing a co-worker and because of the workload increase on employees who must complete the work of the vacant position also arise (Morrell et al., 2004). Other costs include productivity losses due to loss of expertise, job vacancies and the time required to adequately train replacements. Some companies may also risk further costs if the departing employee had built special customer relationships of which revenues are no longer guaranteed with a new employee (Vu, 2008; Williams, 2003). In addition to the

costs involved in hiring, further time and money is expended on training and developing employees. Not only do departing employees take valuable knowledge and skills with them, but they might also be leaving with proprietary information that could benefit a competitor (Williams, 2003).

Many sources place different dollar or percentage figures on the actual cost of losing an employee. One such source suggests that, depending upon the organization and job position under scrutiny, the cost of turnover is as high as 200 percent of the departing person's salary (Vu, 2008). In the hotel industry, it has been estimated that the direct and indirect cost of a single line employee quitting was, in 1982, between \$1,400 and \$4,000. Furthermore, losing someone in a managerial position could cost anywhere between \$17,000 and \$20,000 (Hogan, 1992, c.f., Birdir, 2002). Given that these estimates are outdated by more than 25 years, one can only imagine how these costs have escalated. Another source suggests that it costs an organization between 30 and 50 percent of the annual salary of entry-level employees, 150 percent of a middle level employees' salary, and up to 400 percent for employees that are highly specialized (Blake, 2006).

To demonstrate how quickly the cost of turnover adds up, assume a middle level employee is paid a salary of \$50,000. As just mentioned above, the replacement cost of such a position is 150 percent of their salary, so in this case, the cost is \$75,000 to fill the

vacancy. In some organizations with high levels of turnover, this position could experience turnover every few years. Over a span of ten years, if the middle level employee leaves and is filled every two years, this sums up to \$375,000. This is just the cost of turnover associated with one middle level position; an organization could have numerous employees at this level in addition to other job levels that would also experience turnover (Blake, 2006).

Unfortunately, the costs just mentioned are not the only costs to the organization. Losing an employee also brings on the inefficiencies of new hires and the time current employees must take to train and help these new hires. Similarly, inefficiencies from the quitting employee likely existed when he or she began having turnover cognitions. Companies that rely on customer service as a core competency experience significant losses as a result of turnover. For example, a study on Sears stores demonstrated the relationship between turnover and customer satisfaction. Stores that were deemed as offering high levels of customer service only lost 54 percent of their workforce in the year whereas stores that had much lower customer service ratings had turnover as high as 83 percent in one year (Ulrich, Halbrook, Meder, Stuchlik, & Thorpe, 1991)

The outcomes of turnover are an ugly reality that organizations must face. It's no wonder organizational turnover has been placed at the forefront of organizational behaviour research; any breakthrough towards reducing turnover rates will have a

meaningful impact on organizations and their bottom line. The accounting profession in general, and more specifically professional accounting associations (e.g., Certified Management Accountants, Certified Public Accountants), would also receive value from being able to predict and manage professional turnover. Some of the literature regarding the primary and secondary antecedents of organizational turnover intentions is discussed next.

### **PRIMARY ANTECEDENTS: TURNOVER COGNITIONS**

Turnover cognitions, also referred to as intention to leave (L. W. Porter & Steers, 1981), intention to quit (Lee, Gerhard, Weller, & Trevor, 2008; Price, 2000) or propensity to withdraw (Michaels & Spector, 1982; Price, 1999), are the preliminary thoughts an employee has before deciding to leave their organization. These turnover cognitions are the mechanisms that turn dissatisfaction into actual turnover. Sager, Griffeth and Hom (1998) defined three different turnover cognitions. The first, "thinking of quitting", is simply when an employee considers withdrawing from his or her organization. The second, "intention to search", is when an employee makes the mental decision to begin looking for new jobs external to his or her current employer. The third, "intention to quit", is when the employee mentally decides to leave the organization at some point in the future (Sager et al., 1998).

A variety of academics have tried to explain how these three turnover cognitions relate to actual turnover itself. Where TQ represents “thinking of quitting”, IS represents “intention to search”, IQ represents “intention to quit”, and TO represents turnover itself, Figure 1 includes different models suggesting the possible relationships between actual turnover and its preceding cognitions.

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INSERT FIGURE 1 HERE

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Mobley (1977) derived the first model showing the relationship between turnover cognitions and actual turnover. In this model, thoughts of quitting precede one’s intent to search which precedes one’s intent to quit. The end result of the three cognitions is, of course, actual employee withdrawal. The second model, as presented by Arnold and Feldman (1982), argues that intention to search affects turnover itself just as directly as intention to quit. In an attempt to consolidate the first two models, Sager et al. (1998) identified the third model where intentions of quitting are directly related to turnover and also indirectly related via the intention to search branch. Again, both intentions of quitting and searching directly affect turnover. The fourth model, a revision of Mobley’s original model by Hom, Griffeth and Selaro (1984), changes the order of intent to quit and intent to search, arguing that intent to search should be more directly related to actual turnover. Thus, Hom et al. (1984) are suggesting that, before beginning the search process, an employee must first conjure intentions of quitting.

Each model presents the same three cognitions; however, the sequential relationships differ. Where the first and fourth models happen in distinct phases, the second and third models demonstrate that more than one turnover cognition can arise at once. All four models begin with the “thinking of quitting” cognition as the first step.

Sager et al. sought to test the turnover cognition models and identify the model that best represents an employee’s turnover cognitions as they relate to actual turnover. The results of their research support the Revised Mobley Model – identified as thoughts of quitting, leading to intentions of quitting, leading to intentions of searching – which results in the actual turnover decision. Their study does possess one weakness in that their sample consisted of only salespeople. It is possible that studying different samples might show that different sample groups, selected by industry, occupation or profession, for instance, could invert the order of the turnover cognitions. For example, an employee, working in a line of business that is growing rapidly, would be more able to have his or her intent to search occur last since there is high demand for his or her skills. Conversely, an employee with more generic skills or training is probably more likely to search for a new job before intending to quit (Sager et al., 1998).

The three turnover cognitions just explained are the most direct antecedents of actual turnover or withdrawal. These direct antecedents moderate all of the other secondary antecedents of turnover subsequently discussed (Sager et al., 1998). For the purposes

of this thesis, we focus on turnover intentions – a general variable which may be manifested in a number of employee cognitions including thoughts of quitting, intentions of searching, and intentions of quitting.

## **SECONDARY ANTECEDENTS**

Porter and Steers (1973) suggest that it is also important to consider the various factors or correlates of an employee's work situation and how they relate to his or her withdrawal behaviour. Such correlates are best discussed in three major categories: external correlates; work-related correlates grouped by organization-wide, immediate work environment and job content; and personal correlates (Lyman W. Porter & Steers, 1973). Figure 2 provides a summary of the antecedents of organizational turnover.

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INSERT FIGURE 2 HERE

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### **External Correlates**

External correlates have an impact on whether or not an employee maintains membership with their place of employment. External correlates are correlates that are sourced outside of the employee's work environment and personal self. These correlates include an employee's perception of job opportunities, the unemployment rate and the presence of a union within the organization.

Cotton and Tuttle (1986) performed a meta-analysis that showed that an employee's perception of job alternatives is positively related to turnover (Cotton & Tuttle, 1986). As employees become more aware of job opportunities outside of their organization, they gather more information and are in a better position to assess the benefits and costs of the job alternatives. If the benefits of moving to another organization or job outweigh the costs, then an employee will withdraw (Price, 2000).

Economic conditions and labour market variables also impact turnover. Apart from a few exceptions (e.g., Blau & Kahn, 1981; Farber 1980), academics have demonstrated a significant negative relationship between the unemployment rate and turnover behaviour (Cotton & Tuttle, 1986; Mano-Negrin & Tzafrir, 2004). Like the availability of job alternatives, if more opportunities exist outside of one's organization, employees are going to seek information on said opportunities and act according to their cost-benefit analysis. This antecedent likely varies between different professions or occupations, as does the supply and demand for people working in the field, and, hence, the unemployment rate for each is unique.

Cotton and Tuttle (1986) also found that union presence was negatively related to employee turnover behaviour. Here, one can deduce that, because most unions stand up for their employees, fight for better pay and rewards, and protect their employees

from unfair treatment, employees that are unionized will be more likely to stay with their organization.

In brief, an employee is less likely to leave his or her organization if he or she perceives few attractive job opportunities or if he or she is supported by a union. In addition, the unemployment rate also has a negative relationship with turnover.

### **Work-Related Correlates**

Work-related correlates are factors influencing turnover that are more specific to an employee's actual work. These include correlates that are related to the organization at large, an employee's immediate work environment or an employee's job content.

### **Organization-Wide Correlates**

Although they affect the employee, organization-wide correlates are those that are sourced from outside the employee's immediate department or work group. Organization-wide correlates include employee's perceptions of pay, promotion, distributive and procedural justice, and organization size.

Pay refers to the financial compensation given to an employee in return for his or her services to the organization (Price, 2000). Many studies have been conducted that show that low or unrewarding levels of pay are frequently stated as a reason for employee

turnover (Lyman W. Porter & Steers, 1973). Out of the 32 data sets testing the relationship between pay and turnover analyzed by Cotton and Tuttle (1986), 29 found a negative relationship between pay and turnover. Expectancy theory is helpful in understanding this relationship because employees compare their pay to the amount of effort put forward in their work; equity must be perceived by the employee in order to reduce turnover (Porter & Lawler, 1968, c.f., Porter & Steers, 1973). Other compensation and incentive plans are also found to be negatively related to turnover (Cotton & Tuttle, 1986; Lyman W. Porter & Steers, 1973).

Promotion includes any change in rank or position within a company. This includes both horizontal and vertical promotions; although, the latter is usually perceived as more rewarding (Price, 2000). Even though a promotion often comes with a pay increase, it should still be considered a separate correlate to turnover (Lyman W. Porter & Steers, 1973). Like pay, this correlate is not only based on the reality of an actual promotion but it is also affected individually by what each employee perceives as his or her promotional chances and what employees consider fair and equitable (Lyman W. Porter & Steers, 1973). Cotton and Tuttle's (1986) meta analysis also confirms the negative relationship between satisfaction with promotional opportunities and turnover.

Further to pay and promotions, perceptions of both distributive and procedural justice are also important variables to review. Distributive justice occurs when rewards and

punishments are distributed based on job performance, whereas procedural justice refers to the equitable distribution of rights to all employees across the organization (Price, 2000). Just as rewarding pay and fair promotional chances reduce turnover, employees that perceive both distributive and procedural justice will also be more inclined to stay with an organization (Price, 2000).

The final organization-wide correlate to be discussed is that of organizational size. Observably, organizations vary widely in the number of people they employ. Not only can an organization range from having a single employee to tens of thousands of employees, but the geographic distribution of such employees can effectively turn a massive conglomerate into what feels like a smaller organization. Although organization size is positively related to employee absenteeism, no studies seem to confirm any strong relationship to turnover (Lyman W. Porter & Steers, 1973).

In summary, employees' perceptions of their pay and promotional opportunities are both negatively related to turnover. If employees perceive distributive and procedural justice, they are also less likely to leave the organization. In the literature and meta-analyses review, no consistently significant relationship has been detected between organization size and turnover. Outside of these organization-wide correlates, there are also a variety of immediate work environment correlates to consider.

### **Immediate Work Environment Correlates**

Employee turnover intentions and the resulting actual turnover can also be affected by an employee's surrounding work environment. Such immediate work environment correlates include work unit size, supervisory style and peer-group interaction.

While organization size showed no impact on turnover, studies show that work unit size does impact employee turnover. In Porter and Steers' (1973) review of turnover and absenteeism, three of the four prior studies they examined (i.e., Indki & Seashore, 1961; Kerr, Koppelmeier & Sullivan, 1951; Mandell, 1956) showed that higher levels of turnover occurred in large work units as opposed to small work units. One can infer that greater work unit sizes could lead to less individualized attention from one's supervisor, fewer rewards, poorer communication or a decrease in group cohesiveness; these inferences could lead to lower satisfaction and, hence, higher withdrawal (Lyman W. Porter & Steers, 1973).

Supervisory style or, more specifically, the relationship an employee has with his or her direct supervisor, is an important correlate in relation to turnover. Various studies (e.g., Fleishman & Harris, 1962; Skinner, 1969; Telly, French, & Scott, 1971) have concluded that "turnover... [was] highest for those work groups whose foremen were rated low in consideration" (Lyman W. Porter & Steers, 1973, p. 157). Based on Hulin's (1968) and Telly, French and Scott's (1971) research, significant differences between employees

that stayed with the organization and those that left the organization, with respect to their satisfaction towards their supervisors and the equity in the treatment they received, were present. Related to supervisory style, recognition, explained as "receiving sufficient recognition and feedback... [also] represented a significant factor in the employee's decision" to stay with the organization (Zander, 1957, c.f., Porter & Steers, 1973, p. 158). As well, a study at General Electric Company showed that employees that were unimpressed with the feedback they received from their supervisors or had conflicting job goals compared to those of their supervisor were more likely to withdraw from the organization (General Electric Company, 1964, c.f., Porter & Steers, 1973). The final facet of supervisory style, as studied by Basset (1967), found that turnover was higher when working for a manager or supervisor that possessed fewer than five years of management experience (Basset, 1967, c.f., Porter & Steers, 1973).

The interaction between an employee and his or her peer group can also affect one's turnover cognitions and behaviour. The socialization process of an employee is very important; every employee will go through both a formal (e.g., orientation and training prepared by the organization) and informal (e.g., advice from fellow employees) socialization that will help him or her gather all of the necessary skills, values, and knowledge. There is academic research (e.g., Evan, 1963; Hulin, 1968; Telly et al., 1971) that supports the importance of such socialization and suggests that an employee who

is poorly socialized is likely to be alienated from the group, resulting in increased turnover. Conversely, there are a few studies (e.g., Waters & Roach, 1971) that detected a zero relationship between an employee's interaction with peers and turnover behaviour (Lyman W. Porter & Steers, 1973).

In summary, larger work units seem to attract higher turnover rates. While encouraging supervisory style has been confirmed to reduce turnover, the relationship between co-worker satisfaction and turnover is also positive. In addition to these correlates from an employee's immediate work environment, there are also a variety of specific job details that impact turnover.

### **Job Content Correlates**

Job content correlates are the specific characteristics of an employee's job that affect turnover. Such job content correlates include all of the following: task repetitiveness and routinization, job autonomy and responsibility, role clarity and met expectations, job stress, overall reaction to job content, overall job satisfaction, and organizational commitment.

Task repetitiveness, or routinization, refers to the amount of redundancy one experiences in his or her job (Price, 2000). As technologies improve, repetitiveness tends to increase as higher production or efficiency levels are sought. As a result,

increases in repetitiveness occur and lead to job boredom or stress. Guest (1955) and Wild (1970), among many other academics, found that repetitive work is indeed associated with higher levels of turnover. However, Cotton and Tuttle's (1986) research found this relationship between task repetitiveness and turnover to be weaker.

Job autonomy and responsibility are also negatively related to turnover; the more power an employee can exercise, the less likely they are to withdraw from the organization (Price, 2000). In a study by Ross and Zander (1957), employees that stayed with the organization and employees that left the organization were evaluated on their perceived autonomy received at work. The employees that withdrew from the organization felt that they had been given less autonomy than they had expected, whereas the employees that stayed with their organization felt that they had received the level of autonomy they anticipated (Ross & Zander, 1957).

As noted in several studies (e.g., T. Lyons, 1971; Weitz, 1956), role clarity has a negative relationship of moderate confidence with turnover (Cotton & Tuttle, 1986; Lyman W. Porter & Steers, 1973). Role clarity can affect an employee's withdrawal behaviour in two ways. First, if employers properly communicate the characteristics or role an employee would play in being hired for a new job, the employee then has a more complete picture and can choose to accept or reject the employment offer. Herein, employees, when given a clear role explanation, will be less likely to quit because they

accepted the job based on their interest in it. The second way role clarity affects turnover is that employees are hired knowing what their role will be. In this situation, they begin the job with appropriate expectations because they have been told what to expect. Here, there is less of a chance for the organization to not meet the employee's expectations, so long as the employer was upfront and honest (Lyman W. Porter & Steers, 1973).

In addition to whether an employee's job expectations have been met, research has also considered met expectations from a more general perspective. Porter and Steers (1973) suggested that studies had been done (e.g., Katzell, 1968) to show that employees who stayed with their organization felt as though their original expectations had been met, whereas those with unmet expectations left their organization. In other words, met expectations has a significant and negative relationship with turnover (Cotton & Tuttle, 1986).

Job stress, or the challenges and difficulties experienced with one's job duties, increases turnover in a series of ways. Price (2000) identified four types of job stressors: (1) inadequate resources required to do one's job, (2) role ambiguity or unclear job requirements, (3) role conflict, and (4) role overload or the requirement to overexert oneself. Examining job stress as an antecedent of turnover has some overlap with the previous antecedent of role clarity (Lyman W. Porter & Steers, 1973; Price, 2000).

In addition to the job correlates discussed above, Porter and Steers also included overall reaction to job content as a correlate relating to turnover in their meta analysis. This correlate is meant to represent an employee's "general level of satisfaction with the assigned tasks" (Lyman W. Porter & Steers, 1973, p. 161). Of the nine studies reviewed, all but one had a negative relationship with turnover; the exception presented no relationship (Lyman W. Porter & Steers, 1973).

Job satisfaction refers to an employee's enjoyment of their job (Price, 2000). Greater job satisfaction experienced means an employee is more likely to remain with an organization. When employees experience job dissatisfaction, they will be more inclined to seek other employment options. Thus, job satisfaction is negatively related to turnover; the meta analysis results from Cotton and Tuttle showed a strong relationship (Cotton & Tuttle, 1986; Price, 1999). Cotton and Tuttle's (1986) research also showed that satisfaction with one's actual work, pay and promotions were all negatively and significantly related to turnover. Satisfaction with one's co-workers and supervisor were also negatively related to turnover.

Organizational commitment is significantly and negatively related to turnover (Cotton & Tuttle, 1986). Organizational commitment is "a psychological state that (a) characterizes the employee's relationship with the organization, and (b) has implications for the decision to continue membership in the organization" (Meyer & Allen, 1991, p.

67). As employees feel heightened levels of commitment to their organization, they are less likely to want to leave their organization (Price, 2000). Further, Meyer and Allen (1997) provide evidence to suggest that employees who are strongly committed to their organizations differ from those with weak commitment in terms of turnover. Many other researchers have found the same link: that organizational commitment and employee's intentions of quitting and actual turnover are negatively related (N. J. Allen & Meyer, 1996; Mathieu & Zajac, 1990; Meyer & Allen, 1997; Tett & Meyer, 1993). Further, the meta analysis performed by Cotton and Tuttle (1986) also found a significant relationship between organizational commitment and turnover. What intensifies this unfortunate reality for organizations is that, not only are uncommitted employees more likely to leave the organization, employees that do not withdraw immediately or at all are also less likely to contribute to the organization's success; their performance and citizenship behaviours suffer (Meyer & Allen, 1997).

To summarize, jobs with repetitiveness or redundancy increase turnover. Jobs where employees are not given the responsibility and autonomy they expect also lead to greater turnover. Role clarity and met expectations also impact turnover; when employees are given false role descriptions or have unmet expectations, they are more likely to leave their organization. Job stress increases turnover, whereas overall reaction to job content and job satisfaction were both negatively related to turnover. Finally, an overwhelming amount of research (e.g., N. J. Allen & Meyer, 1996; Mathieu & Zajac,

1990; Meyer & Allen, 1997; Tett & Meyer, 1993) has been dedicated to support the contention that organizational commitment also reduces organizational turnover.

### **Personal Correlates**

There is a lengthy list of personal correlates that have been found to impact an employee's turnover behaviour. Age, sex, tenure with the organization, personal interests, family or kinship responsibility, education, and an employee's personality traits all correlate with turnover behaviour.

For the most part, an employee's age has a negative relationship with turnover (Barnes & Jones, 1974; Lyman W. Porter & Steers, 1973). There are, though, a few studies that show either a positive relationship (e.g., Cooper & Payne, 1965) or no relationship at all (e.g., Ley, 1966). "Quitting to move [to another job] should be higher for younger workers because the longer expected length of employment provides a longer period over which to gain increased earnings and to amortize job search costs" (Barnes & Jones, 1974, p. 445). Some of Barnes and Jones' (1974) research specifically examined the differences between male and female employee turnover concerning age. Although both male and female quit rates are higher when employees are younger and decrease as employees get older, their findings show that, for women, turnover was more likely at both very young ages and older ages. To explain this anomaly, the authors suggest that turnover is higher in women due to marriage and childrearing occurring early on in

a female's working life, and then turnover is higher again at older ages as a result of fewer/no financial dependents (e.g., children leave home), personal health problems and the burden of providing care to senior family members (Barnes & Jones, 1974).

Outside of age, the difference between sex and employee turnover is also important for consideration (Cotton & Tuttle, 1986). As identified at the beginning of this chapter, there are both quits to move within the labour market and quits to leave the labour force. "Quitting to move within the labour market is [more likely] for males than for females, and labour force exits are more frequent for females" (Barnes & Jones, 1974, p. 444). In total, if you consider both quitting to move within the labour force and quitting the labour force altogether, the overall quit rate for females is higher than that of males (Barnes & Jones, 1974).

Tenure is another variable related to turnover; there are two views for considering tenure with the organization. The length of time that an employee is employed with their previous job/employer is an accurate predictor of how long he or she will stay at any new job or with any new employer. Thus, if their tenure was brief, it is more likely that their tenure will also be brief at their new job (Lyman W. Porter & Steers, 1973). Additionally, as an employee's tenure grows with their current employer, they become more and more likely to remain with this employer (Arnold & Feldman, 1982; Barnes & Jones, 1974).

It may seem obvious; however, studies (e.g., Boyd, 1961) have also been conducted to show that when an employee's job is aligned with his or her occupational or professional interests the employee is more likely to stay with the organization. Simply put, if an employee is an avid golfer and they work for a sports-related company, they are more likely to remain with this employer. This negative relationship with turnover is logically connected in that most people choose their occupations or professions because they are interested in them; so, if the content of their job is aligned, they will be more inclined to stay (Lyman W. Porter & Steers, 1973).

Family or kinship responsibility, defined as "the degree of an individual's obligation to relatives in the community in which the individual resides" (Blegen, Mueller, & Price, 1988, p. 402), is another negative correlate of turnover. Blegen, Mueller and Price (1988) examined this antecedent by combining various single indicators instead of examining the indicators on an individual basis. Their hypothesis was proven true in that considering one's marital status, number of children, and number of both one's own and one's spouse's relatives together created a larger correlation. While marriage, children, own relatives and spouse's relatives had smaller individual correlations with turnover, when considered as one inclusive factor explaining turnover referred to as the Kinship Responsibility Index (i.e., a combination of all four), a greater negative correlation with turnover was uncovered. Thus, as one's kinship responsibility increases, turnover decreases (Blegen et al., 1988). Outside of this Kinship

Responsibility Index, other academics and studies examine family considerations in different ways as they relate to turnover. On one hand, Stone and Athelstan (1969) uncovered that turnover rates increased for women as their families got bigger; this is likely due to the fact that more time must be allocated to caring for one's family than working. On the other hand, Knowles (1964) showed that turnover rates with males decreased, likely because the financial demands become greater with larger families. Consequently, the number of dependents in a family is significantly and negatively related to withdrawal (Cotton & Tuttle, 1986). Further, a person's obligations to relatives in the community they live in is negatively related to turnover (Blegen et al., 1988).

Education has also proved to be a strong positive correlate of turnover (Cotton & Tuttle, 1986). As employees achieve higher levels of education, they are more able and more suited to pursue other employment opportunities. Their talents and skills become more inimitable, and so not only are they more interested in new and challenging opportunities, but the demand for them is higher as well.

Other personal characteristics, such as aptitude, ability and intelligence, are suspected of being related to turnover or turnover intentions; however, studies show that this is not the case. From Cotton and Tuttle's (1986) meta analyses, an employee's aptitude and ability were identified as weak correlates. Furthermore, an employee's intelligence

showed no relationship to turnover, whatsoever (Cotton & Tuttle, 1986). While these personal correlates are not related to turnover, studies have demonstrated that relationships between personality traits and turnover do exist.

Zimmerman (2008) examined the impacts of personality traits on employees' turnover decisions. Based on the results of his study, Zimmerman concluded that emotional stability, conscientiousness and extraversion have moderately negative relationships with one's intent to quit. An employee's level of agreeableness demonstrated a weaker negative relationship with one's withdrawal intentions. Furthermore, agreeableness had the strongest negative relationship to actual turnover, followed by conscientiousness, emotional stability and openness to experience, all having decreasingly lower negative relationships. Zimmerman's final conclusions are that, although these personality traits indirectly affect one's job satisfaction as an antecedent to turnover, they also have direct effects on intentions to quit and actual withdrawal behaviour (Zimmerman, 2008). Another study by Meyer and Cuomo (1962) showed that employees that left the organization possessed "higher degrees of achievement orientation, aggression, independence, self-confidence, and sociability [whereas employees that remained with the organization possessed] more emotional stability, maturity, sincerity, strong job identification, and more moderate achievement orientations" (c.f., Lyman W. Porter & Steers, 1973, p. 166).

There is an extensive list of personal correlates that are related to turnover. In general, age is negatively correlated to turnover, and the overall quit rate for females is higher than that of males. An employee's tenure with a previous employer is predictive of their tenure with their new organization; furthermore, employees are more likely to remain with their organization the longer they have been employed with said organization. Intuitively, if employees are working in a job or organization that parallels their personal interests, they will be more inclined to stay. Also, employees that have less burdensome family responsibilities will also be more inclined to stay with their organization. Employees that have further education or additional qualifications have more opportunities to leave their organization and so they are more likely to leave, whereas employees are more likely to stay if they are agreeable, emotionally stable, mature, sincere, and only moderately achievement oriented.

As you can see, the combination of external, work-related and personal correlates that influence an employee's turnover intentions and actual turnover is both detailed and complex. Strengthening those correlates that are negatively associated with turnover and correcting or diminishing those correlates that are positively related to turnover could have a valuable impact on the outcomes of turnover as discussed in the next section.

## Summary

Age was discussed as a personal correlate of turnover intentions and actual turnover. To recap, some research suggests that an employee's age has a negative relationship with turnover (Barnes & Jones, 1974; Lyman W. Porter & Steers, 1973). There are, though, some studies that show either a positive relationship (e.g., Cooper & Payne, 1965) or no relationship at all (e.g., Ley, 1966). Similar to age, recent studies also show conflicting findings of the relationship between generational cohorts and turnover. While some studies show that no generational differences exist among turnover intentions (e.g., Hart et al., 2003, c.f., Macky, Gardner, & Forsyth, 2008), other studies have documented that younger employees or younger generations were more likely to exhibit higher turnover (e.g., Cennamo & Gardner, 2008). D'Amato and Herzfeldt (2008) also suggest that younger generations, especially those born between 1971 and 1980, have greater intentions of leaving their respective organizations. There has not been an extensive amount of research seeking generational differences among turnover intentions and up to now the scarce findings are conflicting (Macky et al., 2008). The research on age and generations in relation to turnover suggests that there may be some differences and so the intent of this thesis is to address this research opportunity.

Another important finding is that made by Currivan (1999) where his literature review concludes that while researchers often propose that organizational commitment and job satisfaction are correlates or intervening variables, the body of evidence linking

greater commitment to lower turnover is both more convincing and proven more frequently than the literature that links satisfaction directly to turnover. This finding suggests that commitment is a key mediator between all of the correlates (i.e., external, work-related and personal) and turnover intentions. Furthermore, Jaros, Jermier, Koehler and Sincich (1993) used structural equation modeling to evaluate a variety of different commitment models. This article concludes that having commitment as a direct precursor to turnover intentions is the best fitting model (Jaros et al., 1993). These findings have been accounted for in the model tested for this thesis.

## **PROFESSIONAL TURNOVER INTENTIONS**

The purpose of this section is to first define professional turnover and identify how it differs from organizational turnover. Following this, the literature on professional turnover will be summarized.

### **What is Professional Turnover?**

Professional turnover, or intentions to leave the profession, is defined as the movement of members across the boundary of a career or profession. As explained towards the beginning of this chapter, professional turnover, career turnover and occupational turnover are all interchangeable terms (Meyer et al., 1993). For the purposes of this

thesis, professional turnover will be referenced since the study sample is drawn from accountants and accounting, by definition, is considered a profession.

Intentions to leave the profession are distinct from intentions to leave the organization. Blau's (1985) research supports this conclusion because, in his study, career commitment had a negative relationship with career withdrawal cognitions, whereas both job involvement and organizational commitment did not show a significant negative relationship to career withdrawal cognitions. Further, job involvement and organizational commitment both showed a significant negative relationship to organizational withdrawal cognitions, while career commitment did not.

Unlike organization turnover, there is a shortage of academic literature on the subject of professional turnover (Hall, Smith, & Langfield-Smith, 2005). There is some literature that discusses employees that are members of professional groups and their organizational turnover intentions (e.g., Carmeli & Weisberg, 2006); but, there is little research that specifically describes a professional employee experiencing intentions of leaving their profession. In fact, there is such an obvious void that the literature that has been published repeatedly suggests the need for research surrounding professional turnover (e.g., Brierly, 1996; Carmeli & Weisberg, 2006; Hall et al., 2005; Lachman & Aranya, 1986; Parry, 2008). Research in this area has been done in a few professions such as nursing (Barron & West, 2005; G. J. Blau, 1985; Parry, 2008), education (Harris &

Adams, 2007; Imazeki, 2005), research scientists (Kidd & Green, 2006), and accounting (Hellriegel & White, 1973; Lynn, Cao, & Horn, 1996). The results of these studies will be reviewed next.

### **Professional Turnover Literature**

To date, research on professional turnover has not been exhaustive. While some of the antecedents and consequences of professional turnover have been studied, the results of these studies have not been replicated like they have for organizational turnover. Furthermore, only a select few professions have been studied, and so no general model of professional turnover exists.

Barron and West (2005) and Blau (1985) examined the factors associated with nurses leaving the nursing profession. They found that there were specific individual and job characteristics that were related to being in the nursing profession for a shorter period of time. Some of the individual characteristics included being male, being younger, and possessing a degree (Barron & West, 2005). Some of the job characteristics shown to shorten nurses' professional tenure were low pay, managerial responsibility, full-time hours and few occasions to employ initiative (Barron & West, 2005). These academics also determined that the chance of a nurse leaving the profession was much greater in the beginning of their nursing careers; the longer they worked in the profession the more likely they became to stay with it (Barron & West, 2005; G. J. Blau, 1985). Results

also suggested that nurses that were not married, have an internal locus of control, perceive more role clarity and identify with their job are less likely to leave (G. J. Blau, 1985). Parry (2008) also studied nurses' intentions to leave and found that affective professional commitment and organizational commitment were significantly related to nurses' intentions to leave the profession. Further, the study also substantiated that job satisfaction, organizational commitment and, most notably, one's intention to change professions, were significantly related to one's intention to change employers (Parry, 2008).

Harris and Adams (2007) compare turnover rates within the teaching profession compared to other professions such as nurses, social workers and accountants. The professions of teachers and nurses are similar because they are heavily unionized and offer few alternative employment choices (e.g., most teachers teach in a school setting and most nurses provide care in a hospital setting). In contrast, the professions of accounting and social work are more alike because unionization is less common and because such professionals can work in many different settings and across many different industries. Social workers had the highest level of total turnover (includes switching to new profession, becoming unemployed and leaving the labour force) at 14.94 percent, whereas accountants had turnover at 8.01 percent compared to nurses and teachers with turnover at 6.09 percent and 7.73 percent respectively. Considering turnover specifically as switching to a new profession, the turnover rates were as

follows: social workers at 10.87 percent, accountants at 4.10 percent, nurses at 1.68 percent and teachers at 2.59 percent. Imazeki (2005) published further insights regarding the professional turnover intentions of teachers. This study differentiates between teachers transferring within the profession (transfers) and those actually leaving the profession (exits). Increasing salaries for male and female teachers has no impact on transfers, but does minimize exits from the profession. Interesting conclusions are also drawn surrounding age and sex: older men are less likely to transfer but more likely to exit the teaching profession altogether, whereas older women are less likely to transfer or exit. Possessing further education, an advanced degree per se, also increases the likeliness of females to leave the profession. Finally, teachers that were employed in special education are more likely to leave the profession; this is probably due to the additional challenge and stress involved. Of specific value from the research on turnover in the teaching profession was that "specific professions provide better comparison groups than the broader categories of college graduates used in previous studies" (Harris & Adams, 2007, p. 336). As such, this thesis specifically surveys accountants for the study sample; this will be discussed in a future chapter.

The careers of research scientists and their intention to leave science was examined by Kidd and Green (2006). Their study showed that intentions to leave the profession did not differentiate between sex, family obligations, or permanent verses temporary

employment status. What is referred to as career identity, or the emotional association felt towards one's career (i.e., affective commitment); career planning, which includes assessing developmental needs and goal setting; and career resilience, defined as resisting change during hard times, were all predictors of scientists' intentions of leaving the profession. Salary was also identified as a significant predictor of turnover intentions in the scientist profession (Kidd & Green, 2006).

White and Hellriegel (1973) surveyed Certified Public Accountants (CPAs) to compare turnover among CPAs that stayed with their public accounting firm, CPAs that have remained in public accounting but reside with a firm other than their original firm, and CPAs that are no longer employed in public accounting. At first glance it seems as though this research is perfectly aligned with the purpose of this thesis; however, an inherent flaw exists. CPAs that have left public accounting might not qualify as having left the profession because this study only characterizes them as having left public accounting; they could be actively working in the private sector as an accountant. Aside from this concern, the finding in White and Hellriegel's work relevant to this thesis is that CPAs who left their public accounting firm only to move to another public accounting firm had more negative responses towards their job factors (e.g., salary, satisfaction, status) than those that left public accounting (Hellriegel & White, 1973). What cannot be confirmed, though, is whether or not the CPAs that did withdraw from their firm left accounting altogether.

What is potentially more relevant is the work performed by Lynn, Cao and Horn (1996); their research examines accountants and whether work commitments, job satisfaction, rewards satisfaction, and both organizational and professional turnover intentions differ by career stage. While organizational turnover intentions were found to have a negative relationship with turnover intentions among accountants, no support was found to support a similar negative relationship between professional turnover intentions and career stage.

To review, the research on intentions to leave a profession or career just discussed has begun to identify a number of drivers such as professional satisfaction, tenure in the profession, certification, professional involvement, and professional commitment (e.g., Meyer et al., 1993; Morrow & McElroy, 2001; R. J. Vandenberg & Scarpello, 1994). Similar to the research conducted on turnover within the organization, commitment has emerged as a key variable in reducing professional turnover.

### **Antecedents of Professional Turnover**

Special attention towards professional commitment is justified since, like organizational commitment, it acts as a shield against turnover. Professional commitment is "a person's belief in and acceptance of the values of his or her chosen occupation or line of work, and a willingness to maintain membership in that occupation" (R. J. Vandenberg & Scarpello, 1994, p. 535). Here, both professionals (e.g., accountants) and

nonprofessionals can also portray commitment to the work they do without referring to the organization or other possible foci (Meyer et al., 1993).

Analogous with professional turnover, the research concerning professional commitment is not exhaustive. While some academics have shown a relationship between professional commitment and professional turnover (Bliese, Duchon, & Meixner, 1991; Brierly, 1996; Kidd & Green, 2006; Meyer et al., 1993; Parry, 2008), others have demonstrated a relationship between professional commitment and organizational turnover (Meyer et al., 1993; Meyer, Stanley, Herscovitch, & Topolnysky, 2001). Studies have also revealed relationships between professional and organizational turnover (Hall et al., 2005; Lynn et al., 1996; Smith & Hall, 2008).

Synonymous with the overall shortage in research on professional turnover is the shortage of research regarding the link between age and professional turnover. Very few studies have addressed this relationship specifically. In Smith and Hall's (2008) empirical examination of professional commitment among public accountants, comparing age and turnover was not their intent. However, their correlation matrix does show that age and professional turnover are significantly and negatively correlated. For teachers, professional turnover is greater for younger and older teachers; the latter is explained by attractive pension plans (Harris & Adams, 2007). This study by Harris and Adams (2007) also offers a graph showing how turnover probability

differs between teachers, nurses, social workers and accountants. Exact numbers cannot be quoted since only a graph was provided, but it is very clear that turnover is significantly higher for young social workers, relatively higher for young teachers and accountants, and then considerably flat for nurses (Harris & Adams, 2007). Incongruously, a different study on nurses leaving their careers does confirm that younger workers have higher professional turnover (Barron & West, 2005). While these studies do seem to hint at younger employees leaving their professions at higher rates, they also confirm that further research on the topic is necessary.

Just as organizational turnover can be costly to an organization, professional turnover can be costly to both professions and organizations. The scarcity of academic research on the topic is by no means representative of its importance. To respond to some of the calls for research, and also because professional turnover is a relevant construct to the sample used for this thesis (i.e., accountants), analysis and results regarding professional turnover, in addition to organizational turnover, will be discussed in a later chapter.

## **CONCLUSIONS**

In conclusion, the contents of this chapter have satisfied the purpose and scope defined in the introductory paragraphs. Attention was given to discussing some of the outcomes or consequences of turnover behaviour. Some of the monetary figures and nonmonetary costs that transpire when an employee quits his or her job are significant

and shocking. The extent of the potential costs elucidates why turnover is such a frequently studied topic and why discovering age or generational differences is important.

It is only natural to deduce that organizational turnover, as the significant and costly phenomenon that it is, would be grounds for suspecting that professional turnover has been studied in equal depth. This is simply not the case; there is a large void in the literature on professional turnover. As a result, academics have made repeated requests for further research in the area in the conclusions of their own research.

As identified, the costs of turnover, both direct and indirect, and monetary and non-monetary, are significant. Although organizations and professions cannot affect unavoidable or involuntary turnover, they should take precautionary measures to control employee-initiated or member-initiated turnover. Maintaining turnover at a reasonable level will help to sustain the top workers while sloughing off workers that have such high turnover intentions that they are already negatively impacting the success of the company or profession.

Based on the review of the turnover literature in this chapter, two vital conclusions are necessary. Studies of the relationship between generational cohorts and turnover intentions are both scarce and conflicting; this generates an exciting research

opportunity. Furthermore, commitment has been identified as a direct precursor to turnover intentions and thus, as a key mediator of the antecedents of turnover. Since commitment has been identified as a fundamental variable explaining turnover, a further review of this literature is necessary and thus offered in the next chapter.

## CHAPTER 3 – COMMITMENT

The purpose of this chapter is to provide the reader with a thorough review of the academic literature on commitment. In chapter two, we identified commitment as a key predictor of turnover. Commitment is a complex construct; such being the case, a thorough review of its origins, definitions and other relevant attributes will help the reader understand commitment and how it is important to employers. This chapter begins by discussing the various definitions of commitment including the definitions of commitment from the Oxford Dictionary and the definition of interpersonal commitment provided by psychologists, and, eventually, commitment is defined from an organization's perspective.

Since commitment is felt towards someone or something, the possible targets of commitment will be reviewed. The literature discusses that, in addition to being committed towards an organization, individuals can also be committed to such people as their supervisors or work groups, or such things as their jobs, professions or company goals. A summary of the research debating whether organizational commitment is a unidimensional or a multidimensional construct is provided. As well, a summary of the various antecedents of organizational commitment are also identified. To validate why

studying commitment is important, this chapter will be concluded by a discussion of some of the outcomes of commitment, as well as a review of both the advantages and disadvantages of having committed employees.

As suggested, since commitment can be felt towards a variety of targets, the literature on professional commitment will also be reviewed. Professional commitment, more commonly referred to as occupational commitment, will be discussed at length, including a discussion of its dimensions, antecedents and consequences. Before all of this content is delivered, having a thorough understanding of the origins and definitions of commitment are paramount.

## **ORIGINS OF COMMITMENT**

A variety of disciplines study commitment to help explain relationships; studies surrounding decision making, marriages, group dynamics and job turnover are just a short sampling of such work. Since the early 1980s, research on interpersonal relationships has also benefited from commitment research (Adams & Jones, 1999, p. 7).

Studies of interpersonal, and especially marital, commitment grew in popularity due to suspicions that marriage quality (both good and bad) led to longer relationships and the mounting number of divorces. Levels of satisfaction were always held accountable for

relationships having both quality and stability. Researchers became comfortable with the fact that individuals who did not experience quality in their relationships ended them. Researchers, though, became surprised when they began to uncover couples that were still together despite low levels of satisfaction, or couples that were no longer together despite a high quality relationship. A variety of reasons exist for maintaining an unsatisfying relationship including financial dependence, best interests of children or due to the reality that divorce is often negatively perceived. A variety of reasons also exist for ending a satisfying relationships; these include geographic relocation, continuance of education and other family transitions (Adams & Jones, 1999).

These findings suggest that satisfaction alone does not fully explain relationship stability. By focusing on “loveless” relationships (i.e., relationships that are stable but unhappy), commitment studies came to fruition. Adams and Jones (1999) suggest that “commitment to a course of action [e.g., marriage] should increase to the extent that the action is explicit, personally important, irrevocable, freely chosen, engaged in frequently, and requires effort to complete. Furthermore, once commitment has been made, it has powerful effects on behavior.... This counterintuitive behavior lies in people’s desire to not lose face for choosing a failed endeavour and in the hope that by persisting in the unsuccessful enterprise, they may recover their losses” (Adams & Jones, 1999).

In addition to psychologists' views and studies, a number of other theorists have made significant contributions towards the study of commitment. By considering different definitions of commitment, trends and commonalities are noticeable and begin to focus on commitment as it relates to the organization.

### **WHAT IS COMMITMENT?**

Academics have derived a variety of definitions to explain commitment. Words such as loyalty, dedication, attachment and allegiance all come to mind when thinking about the meaning of commitment. Considering commitment, organizational commitment, and occupational or professional commitment, there are a variety of definitions to take into account.

Oxford Dictionaries Online defines commitment as "the state or quality of being committed to a cause, policy, or person... a pledge or undertaking". Other definitions in the Oxford Dictionary suggest that commitment is "an engagement or obligation that restricts freedom of action" or "the state or quality of being dedicated to a cause or activity ("Oxford Dictionary," 2007).

A theorist in applied psychology defined commitment as "a force that stabilizes individual behaviour under circumstances where the individual would otherwise be tempted to change that behaviour" (Brickman, 1987, c.f., Meyer & Herscovitch, 2001).

Although Adams and Jones (1999) also conduct research in psychology, they imply that their research is transferable to commitment to a course of action, commitment to personal relationships, and, important to this study, commitment to organizations and careers. Upon reviewing other theorists' definitions of commitment, Adams and Jones saw common ideas that the construct involves a "consistent pursuit of a line of action over the long run" (Adams & Jones, 1999, p.126). With their review of the literature and the definitions from others, they redefined commitment as "partners' beliefs and predictions about the likelihood that their relationship will continue over the long run" (Adams & Jones, 1999, p. 127).

Academics conducting research on organizational commitment have extended the originating definitions of commitment to align with their work concerning organizational commitment. For example, Meyer and Herscovitch (2001) stated that "commitment (a) is a force that binds an individual to a course of action of relevance to a target and (b) can be accompanied by different mind-sets that play a role in shaping behaviour" (Meyer & Herscovitch, 2001, p. 299). Another view is that organizational commitment is defined as "(1) the strong belief in and acceptance of the organization's goals and values; (2) a willingness to exert considerable effort on behalf of the organization; and (3) a strong desire to maintain membership in the organization" (Mowday, Steers, & Porter, 1979, p. 226). O'Reilly and Chatman (1986) furthered these definitions by stating that organizational commitment is the "psychological attachment felt by the

person for the organization; it will reflect the degree to which the individual internalizes or adopts characteristics or perspectives of the organization" (O'Reilly & Chatman, 1986, p. 493).

In addition to various definitions of commitment, there also exists some variety in considering commitment as either an attitude or behaviour. Mowday, Porter and Steers (1982) state that "Attitudinal commitment focuses on the process by which people come to think about their relationship with the organization. In many ways it can be thought of as a mind set in which individuals consider the extent to which their own values and goals are congruent with those of the organization.... Behavioural commitment, on the other hand, relates to the process by which individuals become locked into a certain organization and how they deal with this problem" (Mowday et al., 1982, p. 26). Where attitudinal commitment research focuses on demonstrating that commitment is associated with desirable outcomes, such as lower turnover, behavioural commitment focuses more on the causes or consequences by which an individual becomes committed to a course of action instead of being committed to the actual organization (Meyer & Allen, 1997). As research has advanced and become more comprehensive, it is no longer appropriate to solely consider commitment as an attitude. Impending discussions surrounding desires, needs and obligations do not align as an attitude; instead, commitment should be referred to as a "psychological state" (Meyer & Allen, 2001, p. 63).

Although each academic researching organizational commitment has a definition that is worded slightly differently, they all possess the same underlying meaning. Common themes or phrases seen through all definitions of commitment include feelings of obligation, a binding force or attachment, a course of action, and a long term focus. Based on these commonalities, the definition that will be referred to in this thesis is that of Meyer and Allen (1991). They summarized a variety of definitions to suggest that “commitment is a psychological state that (a) characterizes the employee’s relationship with the organization, and (b) has implications for the decision to continue membership in the organization” (Meyer & Allen, 1991, p. 67).

After determining the appropriate definition of organizational commitment, one can begin to answer the question, “what is a committed employee?” As per Meyer and Allen (1997), a committed employee is one that “stays with the organization through thick and thin, attends work regularly, puts in a full day (and maybe more), protects company assets, shares company goals, and so on” (Meyer & Allen, 1997, p. 7). Oftentimes, committed employees are those that have been employed with the organization for longer periods of time, fight for the company during challenging times, and are sometimes even willing to compromise their own life balance for the sake of the organization.

So far, commitment to the organization has been highlighted as the main type of work-related commitment. There are indeed other targets of commitment; these will be discussed in the following section.

## **TARGETS OF COMMITMENT**

Recall that the preliminary definitions of commitment offered in this thesis all imply commitment towards something. The definitions vary from suggesting that individuals are committed to another person to being committed to a cause, policy or course of action. Herein so far, commitment, or this psychological attraction, has been referred to as being directed towards an organization. Although the bulk of business-related academic research surrounds commitment directed to the organization, there are indeed other targets of commitment, such as individuals and groups, to which employees are committed.

Outside of commitment towards a physical entity of some sort, commitment can be directed towards a behaviour or course of action (Meyer & Herscovitch, 2001). Albeit not fully exhaustive, there is some literature that supports commitment to one's job (Rusbult & Farrell, 1983), the goals of an organization (DeShon & Landis, 1997), the implementation of change (Herscovitch & Meyer, 2002), or the strategy of an organization (Weissbein et al., 1998, c.f., Meyer & Herscovitch, 2001). First, individuals can be committed to their job. Job commitment refers to the likelihood that an

individual will choose to remain in their current job position (Rusbult & Farrell, 1983). Individuals could also maintain goal commitment: a desire to see that certain goals within the organization are realized (DeShon & Landis, 1997). Further extensions of commitment include commitment to change, whereby an employee is willing to do whatever it takes to assist in the implementation of a change program (Herscovitch & Meyer, 2002) and commitment to an organization's strategy where the employee feels bound to helping the organization pursue its strategy (Weissbein et al., 1998, c.f., Meyer & Herscovitch, 2001).

In addition to the physical entity commitments just described, commitment can also be directed towards individuals or groups. In addition to organizations in general, a variety of constituencies (i.e., organizationally relevant groups) that employees can also be committed to include top management, supervisors, work groups, occupations, departments, divisions and unions (T. E. Becker, 1992; T. E. Becker, Billings, Eveleth, & Gilbert, 1996; Hunt & Morgan, 1994). While the constituencies just provided are all internal, or groups from within the organization, external constituencies also exist. External constituencies include such groups as an individual's profession, funding agencies, and clients (Reichers, 1986).

Reichers' (1985; 1986) research suggested that commitment towards two different targets would clash and create conflict. Here, the concern was that, whatever

commitment target was being considered, the target would have different goals or values and so the employee would only be able to wholly commit themselves to one target and not the other. Reichers refers to her own 1985 research as done in vein because her future studies begin to reveal that top management and organizational commitment are related (Reichers, 1986). The other three constituencies examined (i.e., funding agencies, professionalism, and clients) were not related to global organizational commitment, arguably because they are external to the organization.

Although Reichers initially suggested that commitment targets had to be distinct, research conducted by Becker and Billings (1993) developed a set of commitment profiles to test for patterns of commitment between targets. Becker and Billings did indeed find that different levels of commitment can exist towards different targets. In their research, the "Globally Committed" group includes those that exhibit high commitment to top management and the organization as a whole and low commitment levels to their supervisor and works groups. The "Locally Committed" group exhibits the opposite. The "Committed" group offers high commitment to all four targets: top management, supervisor, work groups and the organization, whereas the "Uncommitted" group shows low commitment levels to all four targets.

Hunt and Morgan's (1994) research furthers the research beginnings discussed above by comparing two models. First, global organizational commitment and each constituency-

specific commitment are unique commitments that do not influence another and have differing outcomes. They refer to this model as “one of many” since organizational commitment is considered a separate type of commitment just as the other constituencies are (Hunt & Morgan, 1994, p. 1570). The second model implies that constituency-specific commitments (e.g., supervisors, work groups) impact the global commitment construct which in turn directly influences outcomes of commitment. This model considers organizational commitment as the “key mediating construct” to the other targets of commitment (Hunt & Morgan, 1994, p. 1570). Hunt and Morgan’s research did uncover direct, positive relationships among global organizational commitment and both supervisor and top management. Their study also included work groups as a constituency; this internal group did not contribute to global organizational commitment. In the end, their findings concluded that the “one of many” model was inferior to the second model where global organizational commitment acted as a mediator (Hunt & Morgan, 1994). Other academics have refuted this finding.

Boshoff and Mels (2000) challenged Morgan and Hunt’s conclusions. Their data provided reasonable support for both of the models tested in Morgan and Hunt’s research. As such, they concluded that neither model could be regarded as better in explaining employees’ intentions to withdraw from the organization. They tested a third model that had constituent-specific commitments linked to organizational

commitment and also directly to turnover. The fit of this model did not provide any further improvements and so further research in this area is suggested.

To summarize, there is some doubt as to whether we can be certain that internal constituencies are mediated by global organizational commitment (Bosshoff & Mels, 2000; Hunt & Morgan, 1994). With this being said, an individual's commitment to his or her profession does not contribute to global organizational commitment because it is an external constituency. As a result, it is still meaningful for this thesis to test for both organizational and professional commitment (Hunt & Morgan, 1994). The suggestion that global organizational commitment is a mediator for internally-focused commitments explains why including other targets of commitment was not necessary (Hunt & Morgan, 1994). Since this thesis focuses on organizational and professional commitment, more discussion will be dedicated to this area.

### **Organizational & Professional Commitment**

Recall the definition of organizational commitment selected for this thesis: organizational commitment is a "psychological state that (a) characterizes the employee's relationship with the organization, and (b) has implications for the decision to continue membership in the organization" (Meyer & Allen, 1991, p. 67). An important extension of organizational commitment is that of professional commitment.

Academic literature varies its references between career commitment, occupational commitment and professional commitment. As stated in the previous chapter, this thesis will use the term professional commitment. This is due to the fact that the survey responses were drawn from accountants and accounting, by definition, is considered a profession.

Professional commitment is defined as “a person’s belief in and acceptance of the values of his or her chosen occupation or line of work, and a willingness to maintain membership in that occupation” (R. J. Vandenberg & Scarpello, 1994, p. 535). Here, both professionals and nonprofessionals can portray commitment to the work they do without referring to their organization or other targets (Meyer et al., 1993).

As evidenced in the literature, and as just discussed, individuals can develop a multitude of work-related commitments. This paper will specifically examine an individual’s commitment as it binds them to their organization and to their profession. The next part of this chapter will focus on organizational commitment while the end of the chapter will review professional commitment.

## **DIMENSIONS OF COMMITMENT**

In addition to there being a variety of definitions of organizational commitment, there is also a variety of academic opinions over the dimensions of the commitment construct. A difference of opinions on whether commitment is a unidimensional or multidimensional construct is present in the literature. Moreover, if commitment is indeed considered a multidimensional construct, there exists further debate over the exact dimensions.

### **Model of Interpersonal Commitment**

In Adam and Jones' (1999) studies of interpersonal commitment, emphasis is placed on the construct as having three dimensions. The three dimensions of commitment referred to include the attraction dimension, moral-normative dimension and constraining dimension.

The attraction dimension suggests that couples who have higher levels of both satisfaction and happiness experience greater attraction forces to one another and, subsequently, greater commitment to one another. Adam and Jones' review of the literature also shows that personally committed individuals are more likely to love their partner (Fehr, 1988), trust their partner (Lazere & Huston, 1980), and feel close to their partner (Aron, Aron, & Smollan, 1992). Couples with higher levels of attraction

tend to no longer think only for themselves or their individual needs, but to think of their shared requirements as a couple; the increased levels of intimacy, love and closeness support this. This dimension also suggests that couples are congruent. In other words, couples possess comparable interpersonal, physical, demographic, and dispositional characteristics (e.g., family values, religious beliefs, age) (Adams & Jones, 1999).

The moral-normative dimension of commitment brings a different perspective towards interpersonal relationships. Instead of examining couple's love and desire to be together as suggested above, this dimension is directed towards feelings of obligation. Here, partners want to fulfill the meaning of marriage and honour their vows to each other. Although Adams and Jones call it a "false distinction", this dimension of commitment removes the individuals from the picture and considers a couple's marriage as a separate entity per se (Adams & Jones, 1999, p. 22). Variables such as religious orientation, spirituality, morality, and, to a lesser extent, satisfaction and happiness, also contribute to the moral dimension of commitment (Adams & Jones, 1999).

The third dimension, where commitment is experienced as a constricting factor, is where external factors create feelings of "being stuck" in a relationship. Such feelings of being trapped arise from having put forth large investments (e.g., time, money, energy)

towards one's relationship (H. S. Becker, 1960). An individual might also feel constraining factors by the possible negative reactions from family or friends in the event of separation. Financial constraints also emerge where one partner supports the relationship financially, resulting in the other partner being constrained to the relationship for this support (Adams & Jones, 1999).

Each of these dimensions – attraction, moral-normative and constraining – combine to explain an individual's interpersonal commitment. The stronger the presence of each dimension in a relationship, the greater the overall commitment felt towards one another (Adams & Jones, 1999).

### **O'Reilly & Chatman's Model of Commitment**

O'Reilly and Chatman (1986) examined commitment in another fashion. Instead of different dimensions, their work refers to three different bases to explain one's psychological attachment to an organization. These bases, or causes, include compliance, identification and internalization. Each of the bases in O'Reilly and Chatman's model portrays a different motivation that employees could possess for connecting with their organization and its goals (O'Reilly & Chatman, 1986; Robert J. Vandenberg, Self, & Seo, 1994).

Compliance suggests that an employee moulds their behaviour to earn rewards. Further, an employee accepts the organization's goals and influences, not because they personally identify with the goals or the organization itself, simply because they want to be rewarded and to avoid being punished (O'Reilly & Chatman, 1986).

Another one of O'Reilly and Chatman's three bases of commitment is internalization. Internalization refers to an employee's desire to internalize or integrate the company's values with their own. With this base of commitment, employees internalize or accept the organization's goals and influence due to their seemingly parallel personal values (O'Reilly & Chatman, 1986).

Finally, identification refers to an individual's desire to be attached to, or affiliated with, the organization. With identification, the employee wants to be recognized as a part of the organization (O'Reilly & Chatman, 1986). With this base, it is suggested that employees accept the goals and influence of the organization so that, in turn, they are accepted among their co-workers (Robert J. Vandenberg et al., 1994).

O'Reilly and Chatman conclude by suggesting that the bases of compliance, internalization and identification are all separate constructs (O'Reilly & Chatman, 1986). One of the challenges of considering commitment under this perspective is that the measures for identification and internalization can be difficult to distinguish (Meyer &

Allen, 1997). Since Meyer and Allen challenged the ability to distinguish O'Reilly and Chatman's bases, it is only natural to discuss their model of commitment next.

### **Meyer & Allen's Model of Commitment**

Alongside O'Reilly and Chatman's model of commitment, Meyer and Allen's (1990; 1991) publications on the multidimensionality of commitment have also received a fair share of attention in academic literature (Meyer & Herscovitch, 2001). Meyer and Allen (1991) suggest that there are three dimensions of commitment including affective, normative and continuance dimensions, mimicking those found in the psychology literature.

Meyer and Allen recognized that many definitions of commitment existed; so, they drew from these definitions to highlight common themes in order to identify different components of commitment. These themes include an employee feeling an emotional attachment to their organization, a concern over the cost of leaving their organization, and a feeling as though staying with the organization is simply the "right thing to do". It is these three themes that helped develop Meyer and Allen's multidimensional outlook on commitment. These are not different types of commitment; rather, they are various components of commitment (Meyer & Allen, 1991; 1997).

In the affective sense, organizational commitment considers one's emotional attachment to, identification with, and involvement in the organization. This form of commitment develops from work experiences, personal values and job-specific characteristics. Here, "employees with a strong affective commitment remain with the organization because they want to" (Meyer et al., 1993, p. 539). They feel like they belong to the organization or that they are a part of the organization's family.

The second dimension of Meyer and Allen's three dimensional model of commitment is continuance commitment. The variable of continuity simply contrasts the costs of leaving against the benefits of staying committed to the firm. Continuance commitment builds as employees acknowledge the benefits or investments they earn from work. With this dimension, employees "with a strong continuance commitment remain [with the organization] because they need to" (Meyer et al., 1993, p. 539). Often referred to as "side-bets" (H. S. Becker, 1960), employees evaluate the investments they have made, or costs they have incurred, with the organization, in addition to the availability of alternatives.

The normative component of organizational commitment addresses an employee's feelings of obligation to remain committed to their employer. This component results from employees having been taught that it is respectable to remain committed to an organization (Cullinan, Blin, Farrar, & Lowe, 2008; Meyer et al., 1993; Tsai, 2008).

Finally, employees with normative commitment “remain [with the organization] because they feel they ought to do so” (Meyer et al., 1993, p. 539). Feelings of obligation to stay and feelings of guiltiness to leave have an influence on an employee’s normative commitment.

These three components of commitment, initially published by Meyer and Allen, have been further studied and supported by many academics (e.g., Gellatly, Meyer, & Luchak, 2006; Irving et al., 1997; Jaros, 1997; Meyer et al., 2001; Snape & Redman, 2003) as the most valid outlook on commitment. Further, and as will be discussed shortly, academics have begun to generalize Meyer and Allen’s multidimensional view of organizational commitment to other targets such as occupations or professions.

## **Summary**

In the preceding discussion, it is apparent that the literature on commitment offers a variety of commitment dimensions. To recap, where Adam and Jones focused on attraction, moral-normative and constraining dimensions, O’Reilly and Chatman highlighted compliance, internalization and identification; Meyer and Allen’s research indicates affective, normative and continuance dimensions of commitment. Some commonalities or overlaps exist.

For this paper, Meyer and Allen's three dimensions of commitment will be utilized. This multidimensional outlook has received the most attention and support from other academics and it captures some of the dimensions from other models of commitment. The parameters of affective commitment relate well to the attraction dimension and identification base discussed. Normative commitment encompasses Adam and Jones' moral-normative dimension just as continuance commitment parallels their constraining dimension. A review of the antecedents of organizational commitment is next.

### **ANTECEDENTS OF ORGANIZATIONAL COMMITMENT**

Knowing and understanding the antecedents of commitment is valuable for organizations. Such knowledge can be used by employers to try and garner greater levels of commitment from employees. Recognize that, where the bulk of research in this area is on organizational commitment, findings could also relate to other targets of commitment (e.g., professions).

Mathieu and Zajac (1990) suggest that there are both antecedents to organizational commitment as a whole, as well as specific antecedents for the three components of commitment. In the meta-analysis they performed, they identified antecedents including personal characteristics such as age, sex, tenure, and education; roles and whether or not ambiguity, conflict or overload exists; job characteristics ranging from

autonomy, challenge and scope; teamwork and leadership considerations such as a respected leader and team cohesiveness; and, finally, organization-specific attributes, such as the size of the organization and decision-making structure (Mathieu & Zajac, 1990).

There exists much variety on the exact antecedents of affective, continuance and normative commitment because no research study can comprehensively test for every possible antecedent. Where some authors only test for a few antecedents, other authors may have focused on only one of the commitment dimensions and, again, another author might have sampled a specific discipline that refuted an antecedent another author found support for (Meyer & Allen, 1997).

In addition to the specific antecedents discussed next, referencing Appendix A offers a more comprehensive listing of the various antecedents of commitment, both in general and as categorized by dimension.

### **Antecedents of Affective Commitment**

The antecedents of affective commitment include organizational characteristics such as decentralization (Bateman & Strasser, 1984) and organization-level policy fairness (Meyer & Allen, 1997), person characteristics grouped into demographics (e.g. gender, tenure) and dispositional variable (e.g., values, personality traits), and, finally, work

experience variables such as job scopes, job roles and employee-supervisor relationships (Meyer & Allen, 1997).

While the literature shows many different antecedents, Meyer and Allen (1997) suggest some common themes. These include “work experiences that communicate that the organization is supportive of its employees, treats them fairly, and enhances their sense of personal importance and competence by appearing to value their contributions to the organization” (Meyer & Allen, 1997, p. 46). Meyer and Allen admit that this is in no way exhaustive; rather, it highlights an especially important trend in that most of the antecedents of affective commitment refer to positive or desirable work experiences (Meyer & Allen, 1997).

### **Antecedents of Continuance Commitment**

The antecedents of continuance commitment are more clear-cut. An employee’s continuance commitment changes with their perception of the costs of leaving the organization and also with their perception of the availability of alternatives. Neither of these variables becomes a possible antecedent unless the employee is actually aware of them. If an employee does not recognize the investments made or available alternatives, then no commitment impact is felt (Meyer & Allen, 1997).

The accumulation of investments, frequently referred to as “side bets” (H. S. Becker, 1960), an employee makes to an organization in turn increases their commitment to this organization. The greater the investments made with an organization, the greater an employee stands to lose if he or she decides to withdraw. Be it time, money or energy, or, even more specifically, geographic relocation or costly training, these investments increase an employee’s continuance commitment (Meyer & Allen, 1997).

An employee’s perception of the alternatives available to him or her also impacts his or her continuance commitment. Here, if an employee thinks they have an abundance of attractive alternatives outside of the firm, he or she will have a heightened propensity to withdraw. On the contrary, if the prospects of alternatives are unfavourable, then the employee will be more inclined to remain with his or her current employer. The current economic conditions could impact alternatives, as could an employee’s specificity of training or availability to relocate (Meyer & Allen, 1997).

### **Antecedents of Normative Commitment**

The evidence supporting the antecedents of normative commitment is limited; more research is needed to support the theories presented in the literature (Meyer & Allen, 1997). What is suggested, though, is that normative commitment, or an employee’s feelings of obligation, is developed through socialization.

First, the way in which an employee was socialized growing up could affect his or her normative commitment to an organization. Different families and cultures all teach children different beliefs regarding what is right or moral. In this case, an employee with stronger normative commitment likely grew up having been taught about loyalty or the significance of binding oneself to a course of action, especially when the course of action (or organization) has provided no grounds for anything but fair and loyal behaviour (Meyer et al., 1993).

Further, an employee receives more socialization as they become new members of an organization. Supervisors and co-workers are plentiful with both actual rules and understood rules of the organization. Socialization, in this respect, is different than the previous family and cultural socialization because the values taught here are specific to the organization with which the employee works. Psychological contracts, unwritten beliefs about an employee's obligations, might also impact normative commitment (N. J. Allen & Meyer, 1996; Meyer & Allen, 1997).

## **Summary**

As suggested in the beginning of this section, even though many antecedents can be categorized as either affective, normative or continuance, they often also affect organizational commitment as a whole. It is also important to note that, although the discussion of antecedents was in relation to the organization, some generalizability to

professional commitment could be inferred since studies have begun to show generalizability of the three dimensions of organizational commitment to the professional commitment, at least on a general level (e.g., Irving et al., 1997; Meyer et al., 1993).

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INSERT FIGURE 3 HERE

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In addition to the tables in Appendix A, Figure 3 depicts the antecedents of the three dimensions of commitment. Since these antecedents of commitment parallel many of the antecedents of turnover, and also because chapter two concluded commitment to be a key mediator of the antecedents of turnover intentions, the dimensions of commitment have been established as the most direct precursors to turnover. The consequences of organizational commitment, including turnover, are discussed next.

### **CONSEQUENCES OF ORGANIZATIONAL COMMITMENT**

There is a variety of consequences or outcomes of organizational commitment. While most can be construed as advantages or positive results, there are also outcomes that should be carefully monitored since they are not advantageous. Some consequences of commitment are specific to the dimensions of commitment, whereas others can be perceived more generally. First, consequences relevant to the employee are discussed,

followed by affective, continuance and normative commitment consequences; then, a host of general consequences are provided.

### **Employee Consequences**

While most consequences of organizational commitment impact the organization more than the individual employee, employees are still impacted, both positively and negatively, by remaining committed to their organization.

Affective and normative organizational commitments give an employee feelings of being a part of a family and feelings that they are valued. Not only are such feelings good to have but, as a result of these feelings, employees are more likely to be content and satisfied with their job. These feelings of happiness and satisfaction are further beneficial because they tend to transform into lower stress levels in employees as well (Meyer & Allen, 1997).

From the employee's perspective, there is a risk of over-commitment. If employees are extremely committed to their jobs, they may be overworking themselves. This could result in employee burnout, high stress levels and even health risks. Unknowingly, employees could even begin to create further problems for themselves, such as compromising their work-life balance, which could spiral into family problems as well (Mathieu & Zajac, 1990). Of course this consequence also incurs a negative impact on

the organization (e.g., sick leave, lower productivity) (Huber, 2004; Lucas, 1999; Schuster, 1998).

Outside of the consequences from the employee's perspective, a variety of consequences can be categorized over the dimensions of commitment; these are reviewed next.

### **Dimensional Consequences**

Employees that possess affective organizational commitment display a variety of positive outcomes. Because affectively committed employees enjoy their job and feel a sense of belonging, they are more likely to attend work and, thus, have lower absenteeism (Mathieu & Zajac, 1990; Meyer & Allen, 1997; Meyer, Stanley, Herscovitch, & Topolnysky, 2002). In addition to this, an employee that feels connected with work obviously values his or her organization and so he or she is more likely to produce high quality work; naturally, his or her job-related performance is better (Mathieu & Zajac, 1990; Meyer & Allen, 1997; Meyer, Paunonen, Gellatly, Goffin, & Jackson, 1989). In addition to improved job-related work, affectively committed employees exhibit more organizational citizenship. This means that they will be more inclined to surpass the call of duty; they have a willingness to go above and beyond their job requirements for the sake of the company (Gellatly et al., 2006; Meyer & Allen, 1997).

The consequences of continuance organizational commitment are not as positive. Employees possessing continuance commitment stay with their organization because there are significant costs of leaving, not because they have a strong sense of belonging or a strong desire to see the organization be successful. If an employee is only committed to the firm because the costs of leaving are too high or because they are too lazy to seek employment elsewhere, their productivity and contribution to the organization are probably lacking (Meyer, Bobocel, & Allen, 1991; Meyer et al., 1989; Meyer et al., 2001). Further, an employee's recognition of such costs could harvest frustration or resentment towards the organization. This could lead to bad performance (Meyer & Allen, 1997; Meyer et al., 1989). While such employees might not exhibit more frequent absenteeism, their attendance is unlikely to improve based on continuance commitment as it is with affective commitment (Meyer & Allen, 1997).

Employees that feel normative commitment to stay with their organization feel obligated to stay; they want to be loyal to their employer. With this might also come a desire to perform well and see the organization be successful. Like affective commitment, absenteeism could be lower, and job-related performance and organizational citizenship could be higher (Meyer & Allen, 1997; Meyer et al., 2001). But the potential improvements to these consequences would be second to the improvements seen with affective commitment. Like continuance commitment, such

feelings of obligation in an employee could also create frustrations; employees might begin to begrudge their indebtedness (Meyer & Allen, 1997).

While these commitment consequences result from specific dimensions of commitment, there are also a variety of outcomes that are more general in nature. A synopsis of these advantages and disadvantages follows.

### **General Consequences**

Some of the more general outcomes of organizational commitment are suggested in Meyer and Allen's (1997) research. First, Meyer and Allen suggest that employees who possess organizational commitment will generally be more satisfied at work and, as a result, they respond more positively when challenges arise. Similarly, it is also suggested that a more committed workforce will also experience higher morale (Lucas, 1999).

Considering all of the commitment dimensions as a whole, a workforce with higher commitment means that it has more invested in the company and will be more concerned about the success of the organization. This invested interest means employees will have an increased drive to perform. Moreover, employees will operate more competitively and are likely to ramp up productivity, drive greater revenues,

improve quality, and carefully manage costs (Huber, 2004; Lucas, 1999; Meyer & Allen, 1997).

Another benefit received from a committed organization is that its employees are more likely to act in an ethical and legal manner (Meyer & Allen, 1997). If employees really do feel committed to their organization, they are going to practice better morals. Literature on organizational commitment suggests that employees that are committed to their employer are more truthful. By extending this statement, one might hypothesize that employees will better safeguard the company's assets, employee theft could be lower and employee/employer relationships could be stronger because of the honest workforce (Lucas, 1999; Meyer & Allen, 1997).

Organizational commitment creates the risk of static knowledge; if employees are fully committed and turnover is low, then no new talent will be brought into the company. For some organizations, this is not a critical mission; but, for companies that are in a rapidly changing environment or employ knowledge workers that perform key functions such as research and development, some turnover can be a good thing. Basically, companies risk losing their ability to be innovative and adapt to change (Meyer & Allen, 1997).

Another unfortunate consequence of fostering employee commitment is the resources, both time and money, that a company might have to expend in the process. Such human resources programs (e.g., devising new employee programs, offering flexible work schedules) all have a dollar and time cost; it is possible that these resources could be better spent elsewhere. Consequently, always having to accommodate employees could hurt the company financially (Meyer & Allen, 1997; Schuster, 1998).

The final and most significant consequence of organizational commitment, the crux of this thesis, is that having a committed workforce means that turnover rates are lower (N. J. Allen & Meyer, 1996; Cotton & Tuttle, 1986; Mathieu & Zajac, 1990; Meyer & Allen, 1997; Meyer et al., 1991; Tett & Meyer, 1993). While all three dimensions were previously explained as having a negative relationship with turnover, affective organizational commitment is the strongest shield to turnover intentions (Mathieu & Zajac, 1990; Meyer & Allen, 1997; Meyer et al., 2001). Decreased turnover rates save the company from a whole list of costs addressed in the previous chapter (e.g., less need for recruitment and selection, savings from providing orientation and training to fewer new employees). Further, employees that are employed longer become more familiarized the company, become a more experienced workforce and create other long term values such as customer relationships (Belcourt, Bohlander, & Snell, 2008).

As depicted earlier in Figure 3, commitment has been set up as the key mediator of the antecedents of turnover intentions due to the fact that it is the most direct precursor to turnover. Now that a thorough review of organizational commitment is complete, an understanding of professional commitment is necessary; this is provided next.

### **PROFESSIONAL COMMITMENT**

The definitions of professional commitment were outlined in the introductory pages of this chapter; however, they are repeated here. Professional commitment is defined as “a person’s belief in and acceptance of the values of his or her chosen occupation or line of work, and a willingness to maintain membership in that occupation” (R. J. Vandenberg & Scarpello, 1994, p. 535). Both professionals and nonprofessionals can portray commitment to the work they do without referring to their organization or other targets (Meyer et al., 1993).

Academics agree that professional or occupational commitment is a distinct construct relevant to the workplace (G. Blau, 2001; G. J. Blau, 1985; Bline et al., 1991; Chang & Choi, 2007; Irving et al., 1997; Meyer et al., 1993; Snape & Redman, 2003; Wallace, 1995). In order for the three dimensional model of organizational commitment to apply to professional commitment, the model’s generalizability must be proven. A variety of academics have proven construct validity by ensuring that the affective, normative and

continuance dimensions of commitment are transferable to studying professional commitment.

### **Generalizability of the Three Dimensions**

Meyer, Allen and Smith (1993) sought to test the generalizability of the affective, normative and continuance commitment variables from organizations to professions by surveying a sample of nurses. They did conclude that affective, continuance and normative organizational commitment can be used for examining professional commitment. In addition, their findings confirmed that organizational commitment and professional commitment are not redundant; rather, they offer different insights into turnover intentions (Meyer et al., 1993). Irving, Coleman and Cooper (1997) also examined the aforementioned three-component model of commitment to assess the generalizability of the model. For the most part, the model upheld against a variety of professions in contrast to Meyer et al.'s sample consisting only of nurses (Irving et al., 1997; Meyer et al., 1993).

### **Antecedents of Professional Commitment**

As a result of the literature focusing only on affective professional commitment, there is a shortage of detail concerning the various antecedents of the different dimensions of professional commitment. It is tempting to generalize the antecedents of organizational

commitment to professional commitment, especially since few academics have spent time specifically listing and testing the antecedents to the three dimensions of professional commitment.

Some research suggests that affective professional commitment will develop from undertaking professional involvement, identifying with the profession and perceiving value in the profession. Normative professional commitment will develop from supporting the norms and values of the profession, accepting a psychological contract, and feeling obligated to return some of the value received from the profession itself. Finally, continuance professional commitment develops from recognizing the costs or investments put towards the profession and perceiving few alternatives (Meyer & Herscovitch, 2001).

Specific to the profession of accounting, Hall, Smith and Langfield-Smith (2005) and Smith and Hall (2008) advocate that tertiary training (i.e., socialization of the accounting profession), earning a professional designation (e.g., CMA, CPA), organizational culture (i.e., the way an employee views their profession) and professional membership requirements (e.g., continuing education, volunteer hours, code of ethics) impact the development of professional commitment; however, they did not include an analysis of these factors in their research.

### **Consequences of Professional Commitment**

Meyer, Allen and Smith's (1993) and Irving, Coleman and Cooper's (1997) studies show that the three component model of organizational commitment is generalizable to professional commitment, however, delving deeper into the results of their analysis uncovers some conflicting findings. Meyer et al. (1993) found negative relationships between all three dimensions of professional commitment and professional turnover intentions among nurses, whereas Irving et al. (1997) only uncovered continuance professional commitment as having a negative relationship with professional turnover intentions. It is possible that these differences exist as a result of the different sample groups of professions that were tested. It is possible that the dimensions of commitment function in unique ways for members of different professions (Hall et al., 2005).

Much of the literature substantiating the generalization of the three component model from organizational commitment to professional commitment has been tested on specific professions, and so until Hall, Smith and Langfield-Smith (2005) and Smith and Hall (2008), no academics had specifically proven its generalizability to the accounting profession. Their confirmatory factor analyses, reliability tests and validity tests did conclude that affective, normative and continuance commitment can be applied to the accounting profession (Hall et al., 2005; Smith & Hall, 2008). Until this finding, and often

times in spite of this finding, much of the professional accounting commitment studies only examined affective commitment (e.g., Parry, 2008).

Research has reported a negative correlation between affective professional commitment and professional turnover intentions of accountants (Hall et al., 2005; Smith & Hall, 2008). Until Smith and Hall's (2008) research, the effect of continuance and normative professional commitment on accountant's professional turnover intentions had not been unexplored (Hall et al., 2005). In their 2008 study, neither continuance nor normative professional commitment was correlated with professional turnover intentions (Smith & Hall, 2008).

### **Summary**

In summary, the three dimensional model of organizational commitment can be generalized to the study of professional commitment. Further, its applicability to the accounting profession has also been proven. Aside from these conclusions, the recurring theme in the remainder of the literature, specifically for the antecedents and consequences of professional commitment, is that there is a shortage of research; so, further investigations should be focused on this area.

## **CONCLUSION**

This concludes a thorough review of the literature on organizational commitment and professional commitment. The definitions and origins of organizational commitment were provided from both a non-business sense and also in relation to organizations.

In addition, overviews of the interpretations of the dimensions of organizational commitment were reviewed including perspectives from Adam and Jones, O'Reilly and Chatman, and Meyer and Allen. Meyer and Allen's model of affective, normative and continuance organizational commitment was identified as the model used for this thesis. The chapter also included a discussion of the antecedents and consequences of organizational commitment. With regards to the antecedents of turnover, discussions in both this chapter and its predecessor concluded that because commitment is the most direct precursor of turnover, the antecedents of turnover are mediated by this construct. Professional commitment and its dimensions, antecedents and consequences were discussed in a similar fashion.

While studies are quite conclusive that organizational commitment lowers organizational turnover, the lack of research testing the relationship between professional commitment and professional turnover is less convincing. Accordingly, both of these relationships will be investigated further in the coming chapters.

While commitment and turnover links have been established in this chapter and the previous one, questions regarding whether such links are affected by age or generational cohorts transpire. There has not been an extensive amount of research examining generational cohorts and potential differences in commitment (Macky et al., 2008). Cennamo and Gardner (2008) did find that younger generations were more likely to exhibit lower levels of commitment and D'Amato and Herzfeldt (2008) found that individuals born between 1960 and 1980 possessed lower levels of commitment than did their Baby Boomer (i.e., older) counterparts. This phenomenon, whether there are generational differences on commitment and turnover, will be continued in the following chapter.

## CHAPTER 4 – GENERATIONS

The purpose of this chapter is to present discussions surrounding the three generations currently employed in the workplace: Baby Boomers, Generation X and Generation Y. The chapter will commence by defining and explaining the purpose and value of the study of demographics. Following this, the way in which generational cohorts are determined will be described. Details about the three generational cohorts will be provided, including the birth years of individuals included in the generation, the population size of the generation and a discussion of the salient events that molded the behaviour of said generations. A series of quotations and survey statistics from articles in the popular press (e.g., USA Today) are offered to illustrate different claims made in response to the different generations; although, most of these authors tend to focus on members of Generation Y. This chapter also includes a section discussing the impact a diverse generation poses on organizations and human resource departments. The chapter concludes with a review of the academic literature that has been developed regarding generations in the workplace.

Throughout the chapter, vignettes derived from some of the interviews obtained during the exploratory research phase will be used to emphasize some of the challenges

different aged workers are facing in addition to the challenges their organizations face by having them as employees. Semi-structured interviews with five employees connected to the accounting field were conducted. Two of the interviewees were members of Generation Y: a future Certified Management Accountant (CMA) employed in the accounting department of a major bank and a future Chartered Accountant (CA) working for one of the major public accounting firms in Canada. While all of the interviews provided valuable insights for this thesis, especially development of the survey instrument, the two interviews with Generation Y employees were transformed into vignettes to highlight salient characteristics. The hypotheses, stemming from these exploratory interviews, in addition to the popular press articles and academic literature review, are also enclosed in this chapter.

## **DEMOGRAPHY**

"Demography, the study of human populations, is the most powerful – and most underutilized – tool we have to understand the past and to foretell the future" (Foot, 1998, p. 8). Demographics define our country's economic and social life; studying demographic profiles and trends can help draw many invaluable conclusions (Foot, 1998; Howe & Strauss, 2000). Foot claims that "demographics explain about two-thirds of everything. They tell us a great deal about which products will be in demand in five years, and they accurately predict school enrolments many years in advance. They allow us to forecast which drugs will be in fashion ten years down the road, as well as

what sorts of crimes will be on the increase. They help us to know when houses will go up in value, and when they will go down" (Foot, 1998, p. 8). Forecasts regarding the supply and demand of housing markets, healthcare, maternity wards, education, and so much more, are made possible due to demographic studies.

In the same way, the study of demographics can be useful for studying the workforce and forecasting any challenges that might be on the horizon. "Age is so powerful a predictor of human behaviour,... [that] if you know how many people of each age are around today, you can make a reliable forecast about how those same people will behave tomorrow" (Foot, 1998, p. 13). Of course, not every person in a demographic profile or population will behave in exactly the same way since the participation rate from activity or behaviour will never be 100 percent; but Foot (1998) suggests that two-thirds of the population will conform to the behaviours that define each generational cohort. Providing organizations and managers with the opportunity to predict how two-thirds of their workforce is going to behave would be extremely significant.

While differences between population age and generation groups do vary by country (i.e., both the behaviours assigned to a generation cohort and the range of birth years comprising such groups), the age groupings from the United States and Canada have similar population profiles. This is due to the geographic proximity of the countries in addition to the similar "boom, bust and echo" (i.e., significant population growth

starting around 1947, a large decrease in births starting around 1967, and a smaller population growth starting around 1980) in birth rates experienced by both Canada and the United States (Foot, 1998). Since North America is defined and described by the same generation classifications, the subsequent discussion of generational differences is relevant to all North Americans.

## **GENERATIONS**

This next section will discuss the premise behind generation cohorts and how they are defined. Different nicknames used to address the generations and the variety of birth year ranges applicable to the generations are presented. Summarized descriptions of Baby Boomers, Generation X, and Generation Y will follow.

A generation is established by grouping together persons within a range of birth years; naturally, these persons are of a similar age and grow up experiencing similar life events that have a significant impact on their development (Kupperschmidt, 2000). For the most part, a generational cohort or age category means that members of generations share similar maturity levels in addition to similar stages of life passages and experiences. In addition to sharing ages, members of generations also share the experiences of being raised during the same "times"; more specifically, political stability, economic growth, technological change and social changes all contribute to an individual's upbringing (McCrindle, n.d.-e). These highly significant events, experienced

by one generational group rather than another, impact one's values and beliefs. "The pervasive influence of broad forces, such as parents, peers, media, and popular culture, create common value systems among people growing up at a particular time that distinguish them from people who grow up at different times" (Twenge & Campbell, 2008, p. 863). The combination of these influences, in addition to significant events, shape an individual's character and behaviours as they become adults (Macky et al., 2008; Twenge & Campbell, 2008).

For example, Howe and Strauss (2000) propose that, because youth from Generation X grew up throughout heightened rates of divorce, they are more likely to be cynical, alienated and depressed. With their preference towards working in team and group formats on account of being raised by heavily involved and caring parents, Howe and Strauss (2000) suggest that members of Generation Y will be obedient. It is also suggested that Generation Y members believe they can achieve anything they set their minds to, primarily because their parents engrained this message during their childhood years. These hypotheses regarding Generation Y result from the fact that Generation Y parents are charged with answering to their child's every request and providing them with endless opportunities in their upbringing. None of these hypotheses about Generation X or Y are supported by research (Howe & Strauss, 2000).

Currently, there are three generation groupings employed in the workforce: Baby Boomer, Generation X and Generation Y (Foot, 1998). Although each group has been coined with many different monikers, as evidenced in Table 2, this paper will utilize the names Baby Boomer, Generation X and Generation Y.

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INSERT TABLE 2 HERE

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Because it is impossible to pinpoint the exact year in which a new group of individuals will be differentially affected by the circumstances in which they are raised, there is usually some discrepancy over the exact years of each generational gap. Table 3 shows the variations of different theorist's generational gaps.

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INSERT TABLE 3 HERE

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The majority of this paper will refer to David Foot's demographic breakdown: Baby Boomers being those individuals born between 1947 and 1966, Generation X being those individuals born from 1967 through 1979, and Generation Y's membership being comprised of individuals born between 1980 and 1995 (Foot, 1998).

Since many academics and demographers have contributed to the study of generational differences, their findings will still be generalized to the generation groups mentioned,

regardless of some discrepancies in terms of the years they refer to. As per Macky, Gardner and Forsyth (2008), conclusions are most valuable and relevant when made with reference to an individual's age since it is concrete and determinable. An added consideration here is that, although an employee's age might affect his or her behaviour towards work, the employee's tenure with his or her organization and current job will also affect his or her behaviour (Macky et al., 2008). As a result, a discussion regarding the three generations, the size of the generational groupings and the salient events that define their behaviour is warranted.

### **Baby Boomers**

Baby boomers are the largest generation cohort in the workforce. The nine to ten million bodies in Canada's Baby Boomer group account for approximately 30 percent of the population (Foot, 1998; "Statistics Canada," 2007). Appendix B provides additional detail to support these numbers. This generation gap began immediately after World War II and marked a 14-year streak of worldwide birth rate increases (Foot, 1998).

Some of the salient events that define the upbringings of Baby Boomers include the assassination of President Kennedy, Neil Armstrong's first steps on the moon, the Vietnam War, Martin Luther King Jr.'s famous "I have a Dream" speech, the United States' explosion of the first hydrogen bomb, and medical advances like the first kidney and heart transplants (McCrindle, 2006). The first colour televisions were made and

featured entertainment such as Elvis Presley, The Beatles, Ed Sullivan and *I Love Lucy*. Furthermore, growing up in the 1960s meant that Baby Boomers were part of the counterculture of the time; some of the other challenges faced include development of sexual mores, struggles for women's rights, racial unrest and drug experimentation (McCrindle, 2006; Read, 2007; "Work 2.0 Survey," 2008).

Even with these challenging times, Baby Boomers are considered relatively conservative in nature. Baby Boomers are often associated with hard workers willing to work long hours, compromising their personal lives in the process. This may be because there was such a large cohort of workers vying for a much smaller supply of senior management jobs; as a result, Baby Boomers felt that they had to prove themselves to get ahead (Foot, 1998). It has been suggested that "Older Canadians sometimes view boomers as self-indulgent and self-absorbed while post-boomers are heard to complain that the boomers are greedy and power-hungry. Many younger Canadians seem to think all boomers are hypocrites because they abandoned youthful radicalism and idealism in quest of wealth and power" (Foot, 1998).

Foot (1998) suggests that, since the Baby Boomer gap was so large, it can be examined in three different ranges. First, the so-called "front-end boomers" are those that were born in the earlier part of the 1946 to 1966 bracket. As a result, Foot suggests that these individuals were quite successful in life; they were the first to enter the workplace

and so they landed well paying, upper level jobs. Those born in the middle of the Baby Boom range achieved reasonable success. Like the front-end boomers, they too received decent jobs and purchased homes, but just not as successfully or easily. The back-end of the Baby Boom is comprised of individuals who faced the most challenges. They were not promoted within their organization because front-end boomers already held these positions. Foot stated that while "front-end boomers were earning 30% more than their fathers by age 30, back-enders were making 10% less than their fathers at the same age" (Foot, 1998, p. 27).

## **Generation X**

After the world's largest baby boom, a significant drop in births resulted in the so-called "baby bust" or Generation X cohort. This baby bust was due to two contributing factors: first, the introduction of the birth-control pill in 1961 and, also, the continued struggle for women's rights; both factors directed more females to the workforce. In Canada, Generation X is comprised of nearly 6 million members, or 18 percent, of the country's population (Foot, 1998; "Statistics Canada," 2007). This generational gap is coined Generation X because being born at the end of the huge baby boom, at the end of such a massive cohort, meant being the youngest, putting them at a disadvantage. Generation X will forever be following in the footsteps of Baby Boomers. Generation X received the leftover non-managerial low paying jobs and were challenged by high housing costs due to the shortage after Baby Boomers bought their homes (Foot, 1998).

Even though the members of Generation X were set up for struggles beyond their control, many of them still grew up feeling as though they had failed (Foot, 1998). Another feature of Generation X surrounded the increasing number of women that began pursuing further education or that secured employment, which resulted in delayed child bearing and smaller families. Divorce was a common reality for Generation X's parents; as a result, these children are often pessimistic, alienated and unhappy (Douglas, 2008; Twenge & Campbell, 2008).

Prominent events in the times of Generation X include multiculturalism, the fall of communism and a general loss of job security. Further, the introduction of the first oral contraceptive pills, the Cold War and the first outbreak of Aids all occurred during the upbringings of Generation X. Pocket calculators became widespread, the very first e-mail was sent over a network, computers were launched and Mother Theresa won the Nobel Peace prize for her kind and nurturing ways (McCrindle, 2006; Read, 2007).

## **Generation Y**

Generation Y individuals, especially the younger members of this cohort, were parented by Baby Boomers. Using Foot's generational divide, Generation Y is comprised of over 7 million members, or 22 percent, of the Canadian population. Other demographers suggest that Generation Y represents over 25 percent of Canada's population, or anywhere from eight to nine million people depending on the exact years included in

this demographic bracket (Safer, 2007; "Statistics Canada," 2007). This discrepancy is a result of Generation Y's range of birth years only recently being closed off; debate still exists regarding the exact cutoff birth year. Only time will tell if these individuals align with Generation Y as they grow up, or if these individuals are more suited to join the next generational cohort. Appendix B shows this data. In the United States, Generation Y is comprised of anywhere from 70 to 80 million people, again depending on the exact years included in the generation range ("Census Bureau," 2005; Safer, 2007).

Some of the significant events that impacted the childhoods of Generation Y and, thus, their resulting behaviour today include globalization, global warming and corporate greed. Other salient events throughout their upbringing include the Fall of the Berlin Wall, the 9/11 terrorism attack, the worst nuclear disaster on record in Chernobyl, the Oklahoma city bombing, and the Columbine High School Shooting. Some other details include the invention of compact discs and personal computers, entertainment such as Michael Jackson's "Thriller", Cabbage Patch dolls, and the television shows *Friends* and *The Cosby Show*. Members of Generation Y also experienced the explosion of the Internet, cell phones, MP3 players and many other technologies (McCrindle, 2006; Read, 2007). Of course, being that many members of Generation Y are still in their childhood years, future prominent events also stand to impact their upbringing.

Characteristically speaking, the average member of Generation Y is technologically savvy and, as a result of this technology craze, can sometimes be considered socially isolated and physically out of shape thanks to the many hours spent with their computer, video games and MP3 players. Like Baby Boomers, this generational group is charged with being traditional and family-focused (Douglas, 2008).

Thus far, the claims made towards each generational cohort have been supported or explained by different events experienced throughout the individual's childhood. Outside of these statements, which were at least rationally developed or logically thought through, the popular press has also made a variety of claims about different generations. These claims do not seem to be grounded in much theory.

### **GENERATION COMPARISON – BASED ON POPULAR PRESS**

Newspaper articles and magazine articles often suggest that Generation Y, the newest generation to enter the workforce, possesses drastically different traits than both Baby Boomer and Generation X members. Some excerpts, in addition to some of the common themes in the popular press, are presented in this segment.

"It's graduation time and once again we say 'Stand back all bosses!' A new breed of American worker is about to attack everything you hold sacred: from giving orders, to your starched white shirt and tie.... They were raised by doting parents who told them

they are special, played in little leagues with no winners or losers, or all winners. They are laden with trophies just for participating and they think your business-as-usual ethic is for the birds.... The workplace has become a psychological battlefield and the millennials [(i.e., Generation Y)] have the upper hand, because they are tech savvy, with every gadget imaginable almost becoming an extension of their bodies. They multitask, talk, walk, listen and type, and text. And their priorities are simple: they come first" (Safer, 2007).

In this online article from CBS News, a business executive was quoted saying that, "Some of them [(i.e., Generation Y members)] are the greatest generation. They're more hardworking. They have these tools to get things done... They are enormously clever and resourceful. Some of the others are absolutely incorrigible. It's their way or the highway. The rest of us are old, redundant, should be retired" (Safer, 2007).

A member of Generation Y is quoted in the article, justifying the claims being made. Although some organizations feel they are being "faced with new employees who want to roll into work with their iPods and flip flops around noon, but still be CEO by Friday", the Generation Y employee states, "We're not going to settle... we have options. That we can keep hopping jobs. No longer is it bad to have four jobs on your resume in a year... that's the new reality for us. And we're going to keep adapting and switching and trying new things until we figure out what it is [we want]" (Safer, 2007).

Comparable to CBS News, CNN Money also offers some interesting perspectives on Generation Y and the challenges it presents to the workplace: "They're ambitious, they're demanding and they question everything, so if there isn't a good reason for that long commute or late night, don't expect them to do it. When it comes to loyalty, the companies they work for are last on their list - behind their families, their friends, their communities, their co-workers and, of course, themselves." Generation Y is further described as "self-absorbed, gregarious, multitasking, loud, optimistic, pierced – [they] are exactly what the boomers raised them to be, and now they're being themselves all over the business world" (Hira, 2007).

One of the interviewees in this article presents two sides to the story: "This is the most high-maintenance workforce in the history of the world [but] the good news is they're also going to be the most high-performing workforce in the history of the world. They walk in with more information in their heads, more information at their fingertips - and, sure, they have high expectations, but they have the highest expectations first and foremost for themselves" (Hira, 2007).

The article also contained an interview with a Generation Y employee recently hired at KPMG, a major public accounting firm. The staff accountant described the company's willingness to be flexible with his schedule, which is filled with both bodybuilding competitions and tennis matches. The firm really captured his attention when they

agreed to pay for his move to New York where he chose to work. CBS's quotation from the employee affirmed this in the article: "It made me say, 'You know what? This firm has shown a commitment to me. Let me in turn show some commitment to the firm'" (Hira, 2007).

Upon reviewing an article posted on USA Today's news website, it is easy to see that Generation Y might have some high, rather unrealistic expectations: "Eighty-one percent of 18- to 25-year-olds surveyed in a Pew Research Center poll released today said getting rich is their generation's most important or second-most-important life goal; 51% said the same about being famous" (Jayson, 2007). To further this, "a Gallup Panel survey of 18- to 29-year-olds... found that 55% agreed or strongly agreed with the statement 'You dream about getting rich'. A similar Gallup study in 2003 of people under 30 found that more than half (51%) thought it was very likely or somewhat likely that they 'will ever be rich'" (Jayson, 2007).

While most popular press articles argue that Generation Y's multi-tasking talents are advantageous, Douglas (2008) argues that these workers cannot focus on a single task for an extended period of time. He translates this same inability to focus towards turnover with a poll that found that 46 percent of graduates in 2008 are only planning to stay with their first employer for a maximum of two years.

Appendix C summarizes the articles quoted in the preceding pages in addition to some other popular press articles on the differences among generations. Most of the articles focus on staking claims against Generation Y. The forthcoming pages will review some of the common themes from these articles.

### **Baby Boomers**

Baby Boomers prefer face-to-face communication over email (Levinson, 2007). They are known for their strong work ethic (McCrindle, n.d.-e), drive and dedication (Paton, 2006). Moreover, they also relate well to long term organizational goals because they intend to stay with the organization in the long term to help realize these goals (McCrindle, n.d.-e; Paton, 2006). Baby Boomer's trend towards organizational commitment also allows them to expect and be motivated by financial security and increased responsibility (McCrindle, n.d.-e). They want to see their organizations invest in them just as much as they want to invest themselves in the organization.

Baby Boomers are strong traditionalists and, subsequently, react aversely to change. They want to be associated with a caring workplace, they need to feel affiliated to employees around them, and they thrive on positive feedback (McCrindle, n.d.-e; Paton, 2006). Baby Boomers want their bosses to tell them what to do and how to do it; they are less concerned with being involved in the events leading up to making a final decision (McCrindle, n.d.-e).

## **Generation X**

On the other hand, Generation X is viewed as possessing a much more companywide view since their priorities typically do not revolve around themselves (McCrindle, n.d.-e). They prefer face-to-face contact and communication over the growing trend towards email (Levinson, 2007). Although tagged as being cynical and disgruntled, Generation X members are also described as adept and resourceful (Paton, 2006; "Work 2.0 Survey," 2008). They also desire achievement; not only do they want to win at work but they also suggest they are the person to score the goal (McCrindle, n.d.-e; Paton, 2006).

For training, Generation X needs well-planned, orderly lessons with visual examples and demonstrations (McCrindle, n.d.-e); fun, humour, games and activities in replace of mundane training is generally found to be more effective with the group (Paton, 2006). While the popular press suggests that Generation X prefers working independently, sources also state that the group is comfortable and capable of working in teams (Paton, 2006). Unlike Generation Y, they do not require excessive praise to feel successful (Paton, 2006).

## **Generation Y**

Generation Y's focus surrounds themselves; they primarily view themselves as number one (McCrindle, n.d.-e). They are very technologically savvy; therefore, having constant

access to mobile devices and the internet is critical (Balderrama, 2007; Paton, 2006; Safer, 2007). The group is labeled as being multi-taskers and high maintenance (Hira, 2007). They are also tagged as possessing high expectations of employers and themselves, and also as demanding meaningful and productive work (Douglas, 2008; Hira, 2007; Safer, 2007). They also possess high demands for work-life balance (Hira, 2007; Safer, 2007), flexible work schedules (Safer, 2007) and compensation (Hira, 2007). In return, they are said to be hardworking, resourceful and clever (Safer, 2007). Generation Y wants their work to be noticed and revels in such attention (Hira, 2007; Jayson, 2007; Safer, 2007).

As far as work styles go for Generation Y, they prefer being coached over commanded to do something (Safer, 2007) and they prefer teamwork along with social and collaborative work environments (Douglas, 2008). In addition to being achievement and goal-oriented (Douglas, 2008), they desire job variety and training that is both participative and interactive. Members of Generation Y relate best to a boss that seeks consensus and involvement from staff (McCrindle, n.d.-e). Also, the popular press articles frequently challenge Generation Y's commitment and loyalty to their organization (Hira, 2007).

The diverse upbringings of Baby Boomers, Generation X and Generation Y parallel the diversity of the claims made by the popular press that the composition of the workforce

is changing. These diversities confirm that generational cohorts are both a product of their age and a product of the times during their upbringing.

## **GENERATIONAL DIFFERENCES IN LEVELS OF COMMITMENT**

The varying characteristics and expectations of Baby Boomers, Generation X and Generation Y all play a role in shaping the way in which employees will behave in their organization. Likewise, their levels of commitment also vary accordingly.

Abigail is one of the members of the Generation Y cohort that participated in our exploratory interviews. With only three years of work experience, Abigail is currently employed as a Staff Accountant with one of the major public accounting firms in Canada but works in one of the smaller offices situated in a small city. She has recently passed all of the examinations to receive her Chartered Accountant (CA) designation and only awaits meeting the required hours of work experience. Abigail embodies the theory that lower levels of commitment are apparent from Generation Y.

Abigail is a member of Generation Y. In May 2007, she graduated from university with a business degree specializing in accounting. Abigail decided to stay in the city where she completed her university education because it was home to several public accounting firms; a stark comparison to her hometown where no such opportunities existed.

Aside from geographic location, Abigail also sought to seek employment with a national public accounting firm; she was very interested in what the firms could offer her (e.g., financial support, training) as an aspiring Chartered Accountant. When she settled down with one of the major public accounting

firms, she was very satisfied with her decision; she felt as though she had found the "perfect fit".

After being with the firm for just over a year and half, Abigail evaluates the commitment she feels towards her firm as a four on a ten point scale with ten representing "extremely committed". She justifies her weak rating by suggesting that, although the national firm might be great, her specific business unit has not proven to be of the same quality. She refers to her office as a "toxic work environment" where co-workers constantly talk about one another. She is also upset about the inadequate training she feels she has received; for example, employees get in trouble if they make mistakes in files, but they make these mistakes because they are not properly trained. She's also unhappy with her salary, the lack of feedback provided and the amount of overtime that is demanded of employees without any real motivating factor to engage in extra work.

With so many negative things to say, one wonders why such a disheartened employee would remain with such a firm. Abigail advocates that she "wanted to finish getting [her] CA designation before [she] left the firm... but right now, it's more or less that [she has] a lease and [her] lease isn't up until April – so [she's] staying in town until [then]. [She's] going to leave a couple of months before [she'll] have [her] designation because [she's] just not happy [with her organization] anymore." Abigail disclosed that her employer is paying for 100 percent of the costs associated with obtaining her CA designation. Even in light of this fact, Abigail still does not feel any loyalty or commitment to her firm.

Abigail also rated her commitment a second time; but, this time, she rated her commitment to the accounting profession rather than the organization where she is employed. In university, she suspects that she would have ranked her commitment as a ten; but, as a result of her current work situation, which she feels she cannot look past, she rated her commitment to the accounting profession a six out of ten.

Abigail feels as though the older employees generally get the "better" files or sections of files; their work is more challenging and local to the area. In her case, she receives files that are more mundane and simplistic. There is also more pressure for younger employees to take on a heavier workload and more overtime.

Abigail thinks about leaving her job "every day, every single day".

Abigail validates the notion that a person can possess different levels of commitment, both to one's organization and profession. In her case, while she suggested that she started off in the working world with high levels of commitment, these levels have been on a continual decline. Abigail's story suggests that there are differences in the levels of commitment from different generations. Abigail's low overall commitment level leads to the first set of hypotheses in this paper: it is hypothesized that commitment levels will vary among Generation Y, Generation X and Baby Boomers. Regarding an employee's commitment to their organization, it is hypothesized that Generation Y will have lower levels of affective, continuance and normative commitment than Generation X and Baby Boomers.

It is hypothesized that members of Generation Y will have lower levels of affective organizational commitment. Characteristics such as Generation Y's high expectations (Douglas, 2008; Hira, 2007; Safer, 2007), advanced education (Hira, 2007) and fierce ambition (Douglas, 2008; Hira, 2007) support their increased likeliness of being uncommitted. As suggested in chapter three, affective commitment develops from work experiences that show an employee that their organization is supportive and equitable, in addition to valuing employee contributions made to the organization. Generation Y's higher expectations would infer that their demands of the antecedents of affective organizational commitment (e.g., job challenge, supervisor relationships, feedback, co-worker cohesion) are also higher and thus harder to meet. As such,

Generation Y's level of affective organizational commitment should be lower. Further, from Baby Boomers to Generation Y members, there appears to be a declining need for social approval (Twenge & Campbell, 2008). Such a decrease in the need for approval or affiliation further supports the notion that members of Generation Y will have lower affective organizational commitment because they have less of a need to feel like part of a family at work. On the contrary, Generation X's yearning for job security (Read, 2007) and Baby Boomers' dedication, desire for a "family feel" and need for affiliation (McCrindle, n.d.-e; Paton, 2006) all suggest higher levels of affective organizational commitment since these align with some of the antecedents of this dimension.

It is hypothesized that members of Generation Y will have lower levels of continuance organizational commitment. From chapter three, recall that the two antecedents of this dimension of commitment are the perception of the costs of leaving the organization and the perception of the availability of alternatives. Being a member of Generation Y, the younger generational range, means that Generation Y's time in the workforce so far has been relatively short-lived. That being said, Generation Y has had less time to make substantial investments within their respective organizations. The antecedents discussed in chapter three – skills, education, relocation, self-investment and pension – have had less time to become exit barriers. Generation Y members also perceive that they have endless opportunities available to them. With a greater number of Baby Boomers retiring compared to new Generation Y entrants into the workforce

(Foot, 1998; "Statistics Canada," 2007), a wide variety of alternatives will be available to members of Generation Y. This variety of alternatives, combined with low investments made as a younger employee, suggest that Generation Y will have lower continuance organizational commitment. On the contrary, Generation X and Baby Boomers have had the opportunity to be in the workforce or employed by their organization for a longer term, allowing them to develop more investments with their organizations. Further, they might feel that their term with their organization has narrowed their talents and, thus, limited their alternatives.

It is also hypothesized that members of Generation Y will have lower levels of normative organizational commitment. As mentioned in chapter three, evidence supporting the antecedents of normative organizational commitment is limited. To date, the main findings focus on the effects of socialization. This, combined with the discussion earlier in this chapter exemplifying how diverse the upbringings of generational cohorts can be, suggests that there might also be generational differences in normative organizational commitment. Normative organizational commitment refers to feelings of obligation and loyalty. Generation Y's feelings of obligation will not be as strong as other generational gaps since it is becoming more common and acceptable for an employee to hold many jobs in their working life instead of one or two. The increase in layoffs and downsizing over the past 25 years has demonstrated to Generation Y that organizations are not always loyal to employees and so nor should they offer undivided commitment (Twenge

& Campbell, 2008). Twenge and Campbell (2008) also suggest that members of Generation Y have demonstrated increasing external loci of control. For this reason, employees that do not feel in control of their work could be less satisfied and more likely to leave the organization, especially when support is not felt from supervisors. On the contrary, Generation X's and Baby Boomers' longer working term may have heightened their feelings of obligation to stay.

The following hypotheses were developed by accounting for the claims made against Generation Y in the popular press as well as the varying characteristics and expectations of the three generational cohorts.

**Hypothesis 1:**

Generation Y will have lower levels of affective organizational commitment than: a) Generation X, and b) Baby Boomers.

**Hypothesis 2:**

Generation Y will have lower levels of continuance organizational commitment than: a) Generation X, and b) Baby Boomers.

**Hypothesis 3:**

Generation Y will have lower levels of normative organizational commitment than: a) Generation X, and b) Baby Boomers.

Regarding an employee's commitment to the accounting profession, the opposite is predicted. It is hypothesized that Generation Y will exhibit higher levels of affective,

normative and continuance commitment to the accounting profession than will Generation X and Baby Boomers.

It is hypothesized that members of Generation Y will have lower levels of affective professional commitment. This hypothesis is supported by the discussion of the antecedents of affective professional commitment in chapter three. Affective professional commitment was said to develop from undertaking professional involvement, identifying with the profession and perceiving value in the profession. Since Generation Y members are just beginning to enter the workforce with little work experience under their belts, they want to be associated with credentials in the field or a recognized brand (e.g., CMA, CPA). As a result, they will be more inclined to become involved with the profession, identify with the profession and place a higher regard on its value. Moreover, Generation Y wants to feel like they are part of the family of accountants; they have a need to belong. On the contrary, Generation X and Baby Boomers have been working for some time now and have earned a name for themselves; they no longer need to be associated with a family of accountants.

It is hypothesized that members of Generation Y will have lower levels of continuance professional commitment. Little research has been dedicated to uncovering the antecedents of continuance professional commitment. Entrusting in the generalizability of the multidimensional model of organizational commitment allows us to presume that

the same perception of investments and alternatives exists. Since accounting designations are most often earned in a person's younger years, members of Generation Y are the cohort most entrenched with individuals earning their designation. This recency effect suggests that Generation Y will be most cognizant of the high investments they have put forth to train in accounting. The opposite is true for Generation X and Baby Boomers. Both of these cohorts have been working for some time now and so the costs to formally train or become designated have depreciated compared to the work experience they now have on their resume.

It is also hypothesized that members of Generation Y will have lower levels of normative professional commitment. The research dedicated to discovering the antecedents of normative professional commitment is also limited. Like normative organizational commitment, normative professional commitment develops from supporting the norms and values of the profession, accepting a psychological contract, and feeling obligated to return some of the value received from the profession itself. On one hand, the fact that Generation Y members are most recently entrenched in the pursuit of accounting education as well as their relationship with the profession and its variety of professional societies, conjures suspicions that their level of normative professional commitment is higher. On the other hand, Generation X and Baby Boomers have been working for some time now and so their feelings of obligation have shifted to the organization; they do not feel obligated to prove themselves to the profession anymore. As such,

Generation X and Baby Boomers should have lower levels of normative professional commitment compared to Generation Y.

The following hypotheses were developed by considering the limited research that has been dedicated to professional commitment as well as applying some of the same conclusions drawn in organizational commitment research.

**Hypothesis 4:**

Generation Y will have higher levels of affective professional commitment than: a) Generation X and, b) Baby Boomers.

**Hypothesis 5:**

Generation Y will have higher levels of continuance professional commitment than: a) Generation X and, b) Baby Boomers.

**Hypothesis 6:**

Generation Y will have higher levels of normative professional commitment than: a) Generation X and, b) Baby Boomers.

In light of the different upbringings and salient events discussed for each of the generational cohorts, it becomes apparent that generations are both a product of their age and a product of the times during their upbringing. The differences among generations have the potential to harvest different levels of commitment towards one's organization and profession, and so the hypotheses were developed with this in mind.

To be successful in today's competitive business environment, organizations need to find a way to monitor and manage levels of commitment that vary by generational cohort. Generally speaking, organizations must also seek out and manage other potential generational differences in the workforce.

### **GENERATION COMPARISON – BASED ON ACADEMIC LITERATURE**

The Journal of Managerial Psychology recently published a special issue of papers discussing generational differences in the workplace. The authors of the introductory chapter, Macky, Gardner and Forsyth (2008), substantiate that there is a lack of published research on generational differences in academic journals. This section presents a summary of the articles in their special issue and, albeit scarce, some points from other articles on the topic.

Members of Generation Y have higher levels of self-esteem and narcissism than other generational gaps (Twenge & Campbell, 2008). This fact was detected via survey questions such as the following: "I take a positive attitude toward myself", "I am satisfied with myself", and "I think I am a special person". Confidence and self-esteem is not necessarily a bad trait; however, when taken to the extreme, employees exhibiting narcissism might have a hard time getting along with co-workers and understanding opinions that do not align with their own (Campbell, Bush, Brunell, & Shelton, 2005). Generation Y's high self-esteem and narcissistic ways could be indicative of the higher

expectations this generation is suggested to have by the popular press (Hira, 2007; Twenge & Campbell, 2008).

Research reviewed in Twenge and Campbell's (2008) meta analysis also suggests that Generation Y has a very low need for social approval. One of the key examples used in this discussion is that these employees dress very casual and relaxed for work; this informal way suggests that Generation Y does not really care about approval from surrounding employees. These findings contradict some of the themes that arose in the exploratory interviews of employees that were conducted. Although older employees (e.g., Baby Boomers) made no mention of desiring relationships with their co-workers or seeking acceptance from them, younger employees regularly mentioned that they value the relationships they have with their fellow co-workers or wished that they could have such relationships. This suggests that the younger workers that were interviewed do seek social approval (Twenge & Campbell, 2008).

Locus of control has also been studied for generational differences. Locus of control represents the extent to which an individual believes that he or she is in control of the events happening around them. Generation Y employees seem to be shifting towards an external locus: they are more apt to blame others before they are willing to accept blame (Twenge & Campbell, 2008). Bad luck or unfavourable company policies and procedures are often the first to be assigned blame. Twenge and Campbell propose that

employees with external control loci receive organizational support better and such support elicits both commitment and satisfaction.

There does not appear to be a lot of academic research suggesting that Generation Y employees are any more anxious or depressed than other generation cohorts; but, several studies looking at children, teenagers and college students suggest that the rates of anxiety and depression are climbing. Over ten years leading up to 1997, the number of people receiving treatment for depression has more than tripled from 1.8 million Americans to 6.3 million Americans (Twenge & Campbell, 2008). Admittedly, the awareness and acceptability of experiencing anxiety and depression are greater which could explain some of this increase; however, studies of children, teenagers and college students (e.g., Twenge, 2000) still show overwhelming increases. These heightened statistics suggest that, if left unresolved, new employees entering the workforce could experience higher levels of stress, burnout or even illness from the possibility of anxiety or depression.

Potential also exists for generational differences among individual's personality traits. Wong, Gardiner, Land and Coulon (2008) examined whether personality differences existed across Baby Boomers, Generation X and Generation Y. The personality questionnaire that was administered tested six personality styles: (1) achieving: an employee that is career-focused with ambitious goals, (2) affiliative: an employee that

is focused on their relationships with others, (3) optimistic: an employee that has a positive outlook, (4) variety-seeking: an employee that does not like routine work, (5) independent-minded: an employee that is likely to uphold their own opinions before accepting the opinions of others, and (6) conscientious: an employee that meticulously completes their work. The achieving personality trait questions uncovered that Generation Y and X have greater levels of ambition and career-focus than Baby Boomers. The level of optimism in employees decreases from Baby Boomers to Generation X to Generation Y, whereas employees' liking for affiliation increases from Baby Boomers to Generation X to Generation Y. Employees of Generation Y were also found to be more conscientious. No generational differences were detected for variety-seeking or independent-minded employees (Wong et al., 2008).

Wong et al. (2008) also tested for generational differences among motivation drivers. The questionnaire used here included (1) power: motivation resulting from exercising authority and responsibility, (2) immersion: motivation to work more hours than a regular work week, (3) ease and security: motivation emanating from job security and a comfortable environment, (4) progression: motivation from promotional opportunities, (5) personal growth: motivation from further training and development, and (6) affiliation: motivation from employee interaction opportunities. Here, affiliation, power and progress showed significant generational differences; ease/security, immersion and personal growth resulted in no significant differences across

generations. The motivation received from affiliation and promotion opportunities got increasingly higher from Baby Boomers to Generation X to Generation Y. On the contrary, Generations X and Y are less motivated by power than Baby Boomers. Montana and Lenaghan (1999) found similar results; members of Generations X and Y are motivated by job security and promotion opportunities.

When it comes to the importance placed on organizational security, no difference was detected between Generation X and Baby Boomers. Generation Y did place a higher level of importance on organizational security. The literature suggests that this could be due to the fact that most Generation Y members are only just entering the workforce and so their dreams have not yet been broken; the realities of restructuring, downsizing and other workforce shrinking tactics have not yet become a reality (Dries, Pepermans, & Kerpel, 2008).

Although there are no generational differences in relation to organizational values, there are indeed some generational differences detected for individual work values. Generations X and Y showed a higher level of value placed on influence and responsibility than Baby Boomers, whereas only Generation Y placed a higher value on freedom (Cennamo & Gardner, 2008). Cennamo and Gardner (2008) propose that these results could be because Baby Boomers have more tenure in their organizations and so they no longer feel the need to accumulate power. Further, the authors found that

person-organization values (the similarities between an individual's values and those of their organization) were related to generations: employees with a good match between person and organization values were more committed and thus had lower turnover intentions. Here, the younger respondents expressed poorer fit between personal and organization values; so, compared to Baby Boomers, this group was more uncommitted and possessed higher turnover cognitions (Cennamo & Gardner, 2008).

This literature review confirms that a variety of generational differences exist among Baby Boomers, Generation X and Generation Y in the workplace. Furthermore, as corroborated by Macky, Gardner and Forsyth (2008), there is a lack of published research on generational differences in academic journals. Macky et al. (2008) suggest that significant research opportunities exist to study different generations in the workplace. Consequently, we are suggesting that turnover intentions and actual turnover might be better predicted by specifically identifying the predictors of turnover for Baby Boomers, Generation X and Generation Y.

### **GENERATIONAL DIFFERENCES IN THE DRIVERS OF TURNOVER**

"In these times of fast change, every organization is just one generation away from extinction" (McCrindle, n.d.-c, p. 3). The impact that a generation with drastically different characteristics and behaviours can have on an organization and its human

resource department is tremendous. Without properly monitoring and reacting to such demographic changes, an organization could face its own demise.

Levinson (2007) reviewed a survey of 2,546 hiring managers and human resource professionals conducted by CareerBuilder.ca and Harris Interactive to summarize some of the ways in which employers are adapting their human resource policies to meet Generation Y's needs. Some of the findings are as follows: 55 percent of employers think that Generation Y has a harder time following directions and communication with supervisors; 87 percent of employers think that Generation Y has high expectations for compensation, benefits and promotion; and 56 percent of employers think that Generation Y expects to be promoted within a year.

To accommodate some of Generation Y's shifting demands, the survey also found that 15 percent of employers had begun to change their policies. Some of the additions and revisions include flexible work schedules; more recognition programs; access to the latest technologies; increases in salaries, bonuses and vacation time; and magnified training budgets (Levinson, 2007).

Management Today (2008), an online business news feed, stated that members of Generation Y are not "just different by degrees, but that this group was a disruptive generation". Management Today, with the help of a research and consulting company,

took to further investigating Generation Y. Their data suggest that 66 percent of Generation Y feels satisfied with their job (compared to 100% of Baby Boomers). An astonishing 54 percent of Generation Y members have already held three or more jobs and, what's more, 30 percent of the group says they will likely get a job in a different sector within the next five years (compared to 12% of Baby Boomers). Furthermore, while the average job tenures for employees of Generation X and Baby Boomers exceeds three and five years respectively, the average job tenure for members of Generation Y is a meager 16 months. Similarly shocking, in 1960, employees stayed with the same employer for an average of 15 years; nowadays, average tenure with an organization is only four years (McCrindle, n.d.-c).

Before organizations and human resource departments begin to react to the claims of generational differences, more exploration is required. Most of the changes that organizations and human resource departments have already implemented or are considering implementing, risk incurring enormous costs to the organization. Some of these costs could be completely unnecessary. Before implementing any change, it would be beneficial to uncover whether generational differences really do exist among the variables that are predictive of turnover.

Expectancy theory suggests that employees become motivated only when they believe that working harder will result in better job performance so long as their improvement

in job performance will earn some form of organizational reward that is valued by the employee (e.g., salary increase or promotion). This theory revolves around three concepts. First, valence is defined as the strength of an employee's preference for a certain outcome. Second, instrumentality describes the way in which outcomes are progressively reached in stages. Finally, expectancy represents the likelihood that the action will result in the desired outcome (Vroom, 1964). Employees must understand the relationships among effort, performance and outcome. Employee's expectations and their perceptions of their employer's expectations play a fundamental role in this model. Unmet expectations result in turnover and so the various possibilities for unmet expectations suggest that there are predictors of turnover that are unique to different people and so we expect generational differences because employee expectations differ by generation (Cotton & Tuttle, 1986; Lyman W. Porter & Steers, 1973).

Herzberg's motivation-hygiene theory, also known as the two factor theory, suggests that job satisfaction and job dissatisfaction are independent of each other; they are not on a single continuum where an increase in one reduces the other. Basically, the theory suggests that one set of job characteristics stands to impact job satisfaction while an entirely different array of job characteristics impacts job dissatisfaction. The first tenet affects job satisfaction and includes job characteristics that are related to the nature of the work an employee performs. These motivation factors include achievement, recognition, responsibility, promotion, growth and the work itself. If any of these

motivation factors are missing, they do not lead to the separate dimension of job dissatisfaction but instead do not contribute positively to job satisfaction. The second tenet affects job dissatisfaction and so the absence of job-related factors (i.e., hygiene factors). Pay and benefits, company policies and administration, co-worker relationships, physical surroundings, supervision, status and job security will lead to job dissatisfaction (Herzberg, 1959, 1966). This theory is also relevant to this thesis since overall job satisfaction is negatively related to turnover (Lyman W. Porter & Steers, 1973). Again, this theory creates inquiries as to whether some of the demands of motivation and hygiene factors differ among generations.

These two theories, expectancy theory and motivation-hygiene theory, have been used repeatedly in academic research. Furthermore, the understanding that individuals or employees interpret the theories differently has been recognized (Herzberg, 1959, 1966; Vroom, 1964). Some might perceive different links between effort, performance and outcome, whereas others might hold certain motivation or hygiene factors at varying levels of importance. An employee possessing different perceptions and expectations is intuitive, but whether these perceptions or expectations vary as a result of generational differences is less evident. Claims that Generation Y has high expectations (Hira, 2007; Jayson, 2007; Levinson, 2007) aligns with the fact that these different expectations lead to differences in the predictors of turnover behaviour; this seems supportive of expectancy theory. Claims that Generation Y is achievement-oriented (Douglas, 2008;

McCrindle, n.d.-a; Paton, 2006) and interested in recognition (Levinson, 2007; McCrindle, n.d.-a), rewarding compensation (Balderrama, 2007; Hira, 2007; Paton, 2006) and relationships with both supervisors and co-workers (Douglas, 2008; Paton, 2006) also aligns with the possibility for generational differences in the predictors of turnover; this is suggestive of Herzberg's two-factor theory. Aside from drawing conclusions based on these two theories, other research regarding basic human values, also transferable to work, are important to review.

Lyons, Duxbury and Higgins (2007) studied basic human values with the intentions of uncovering generational differences. In Lyons et al.'s (2007) research, the authors quote Rokeach who defined a value as an "enduring belief that a specific mode of conduct or end state of existence is personally or socially preferable to an opposite or converse mode of conduct or end state of existence" (Rokeach, 1973, p. 5, c.f., Lyons et al., 2007). Values have an impact on the way people behave. Furthermore, work values motivate people to perform on the job. To maximize an organization's chances of success, its job is to find people with certain values to perform a job, to choose a proper job based on a person's values, and also to unite people with similar values (Roe & Ester, 1999). Value congruence between employees and an organization garners lower levels of turnover (Sheridan, 1992). Lyons et al. used the Schwartz Value Survey to test for these human values and some of their findings will be used to help establish hypotheses of generational differences among the predictors of turnover.

First, a basic explanation of the Schwartz's values should be reviewed. The model is comprised of ten different motivational values categorized by the anchors of two higher-level dimensions or bi-polar continuums. Openness to change (i.e., conflict between change and independence) and conservation (i.e., adherence to traditions and stability) represent the first dimension of values. Self-enhancement (i.e., achievement, dominance and pleasure with no consideration of the well-being of others) and self-transcendence (i.e., concerns equality and the well-being of others) represent the second dimension of values. Openness to change includes the values or preferences towards stimulation and self-direction whereas conservation is comprised of tradition, conformity and security values. Self-enhancement refers to the power, achievement and hedonism values while self-transcendence values encompass universalism and benevolence (S. T. Lyons et al., 2007; Schwartz, 1999). Table 4 defines the ten different motivational values.

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INSERT TABLE 4 HERE

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Lyons et al. compared generational values by hypothesizing that members of Generation Y and Generation X would place higher value on self-enhancement and openness to change than would Matures (i.e., born prior to 1945 but not covered in this thesis because most members have retired) and Baby Boomers. On the contrary, Lyons et al. hypothesized that members from the Mature and Baby Boomer cohorts would

place higher value on self-transcendence and conservation dimensions. If the values in Lyons et al.'s research vary by generation, then we might also expect turnover to be better predicted by examining Generation Y, Generation X and Baby Boomers.

The results of Lyons et al.'s research showed that while many generational differences did exist, Generation Y did not show significant differences in their valuation of openness to change or conservation. Members of Generation Y did though have significantly higher scores on self-enhancement values and significantly lower scores on self-transcendence values (S. T. Lyons et al., 2007). Referring back to the categories of values in Table 4, it can be presumed that if Generation Y values self-enhancement highly, then their desire for power, achievement and hedonism will be correspondingly scored high. This suggests that Generation Y will do what it takes to gain control and dominance over people and resources, will strive for personal success and satisfaction for oneself. Further, it can be presumed that Generation Y's lower importance placed on self-transcendence means that their universalism and benevolence scores are lower. This suggests that Generation Y is not interested in protecting, preserving and enhancing the welfare or well-being of all people, but is more interested in taking care of themselves. These findings are transferable to suspicions that the predictors of turnover vary by generation. Generation Y's high self-enhancement and low self-transcendence suggests that their predictors of turnover will differ since the values the cohort demands from work also differ.

One of the limitations of this study was that it was conducted in 1992 and so members of Generation Y were not yet active members of the working world; instead, undergraduate business students were tested under the assumption that their responses would mimic those of future working members of Generation Y. Generational differences were not detected among the other two dimensions of values: openness to change and conservation (S. T. Lyons et al., 2007; Ros, Schwartz, & Surkiss, 1999). It could be that using said students to represent future Generation Y employees was not appropriate. As such, rather than focusing on the finding that no Generation Y differences existed among stimulation, self-direction, tradition, conformity and security, it is more important to focus on the finding that generational differences in values were uncovered, just not for a mal-represented sample.

Lyons et al.'s findings prove that there are indeed generational differences among basic human values. These human values translate similarly to work values (Ros et al., 1999). Since the values differ by generation, so too, might the predictors of turnover differ by generation. Taking into consideration an employee and his or her diverse reasons for leaving previous employers will help introduce the next set of hypotheses. Charlie, another interviewee from the exploratory research conducted, is a member of Generation Y employed as an Accounting Associate working in the corporate office of a major bank; he has more than six years of accounting work experience. Charlie has only a few months remaining before successfully earning his Certified Management

Accountant (CMA) designation. As can be recognized in the following narrative, Charlie suggests a variety of variables that have led him to leave previous employers.

Charlie is a young working professional in a major metropolitan city in Canada. Based on his birth year, he is a member of the Generation Y cohort. He is employed in the field of accounting but does not currently possess an accounting designation; he is due to complete his CMA designation within a few months. Since graduating with a business-related undergraduate degree just four years ago, Charlie has held five different positions with five different organizations. Charlie's career history embodies the popular press' accusations of a transient uncommitted employee.

After working in the private sector for eight months, a permanent full-time job opportunity arose with the federal government. Because of the job security, impressive benefits and pay increase, Charlie accepted this new job. The job did not pan out the way he thought it would: it was slow-paced, unchallenging and there was not enough work to keep him busy. Due to these disappointing realities, Charlie made a third job move just four months into his government job; he became gainfully employed in the banking industry.

Charlie's time at this bank was also short-lived; he re-started his job search just a couple months into his time with this bank. His fourth job was also in the banking industry, and lasted approximately 18 months. It was not long into Charlie's fourth job that he became bored and also started to notice that there were no promotional opportunities or motivators encouraging him to put forth his best effort.

Both of Charlie's jobs in the banking industry were initially attractive due to their compensation packages and vacation time. Unfortunately, both jobs also came with job tasks that were mundane and repetitive; most job requirements were routine, requiring that Charlie repeat them on a daily basis. Charlie tried to take control of his career and job disinterest by meeting with his supervisor at both banks before deciding to leave. He expressed that he was bored and had excessive amounts of idle time; he wanted to be challenged in the workplace! Both bosses were unable to alleviate Charlie's pleas for additional responsibilities and so Charlie terminated employment with these organizations.

Currently, Charlie is employed with a third bank – his fifth job in just six years. He has been with this company for just over three years. Again, pay and vacation were details that convinced him to sign on. Charlie has stayed with this employer for over three years because he is finally satisfied with his job. He feels both motivated and challenged, and appreciates the opportunities he has been given to take on more responsibility. Quite simply, he says, “I am happy”.

To remain committed to his employer, Charlie says that he needs to be given the opportunity to express his goals; he wants to work “with” his employer, not “for” his employer. The people, benefits, guidance from his manager and support of his career development are also positive variables. Charlie is also compelled to stay with his employer because the organization is paying for his CMA designation. Leaving within two years of receiving this designation would require that he repay his employer; another compelling reason to stay committed to the company.

Charlie suggests that the older employees at his workplace don’t really care about job satisfaction or being happy at work. He suspects that, since they are retiring soon, their focus is on “putting in their time so they can retire comfortably”. Most of the employees that Charlie works with, who are either older Generation X or Baby Boomer members, have been with the bank for over 20 years. Unlike him, these employees do not seem to have turnover cognitions when they become bored or unmotivated. Charlie also believes that younger employees are more likely to leave their employer if unhappy or unsatisfied, whereas older employees will stay. It is possible that the older employees’ loyalty is due to the fact that “they do not feel as marketable as someone who is younger and pursuing a designation”.

It is quite clear that Charlie has become a transient employee for many different reasons. He left some of his previous jobs because the work had been slow, unchallenging and repetitive. He was interested in better promotional opportunities as well as more attractive pay and benefits. All in all, Charlie was seeking a reason to work; he wanted his expectations to be fulfilled and he also wanted to feel motivated to stay with his employer. In addition to the theories just discussed, the narrative about Charlie

suggests that there are differences in the predictors of employee turnover across generations.

Generation Y organizational turnover will be explained by job satisfaction, job involvement, autonomy, routinization, promotional opportunities, skill transferability, co-worker affiliations, supervisory support, overtime and financial support from one's employer to pursue a designation. Job satisfaction and job involvement are hypothesized to be predictors of turnover because of the generation's high expectations. Autonomy and promotional opportunities are hypothesized to be predictors of turnover since the study on Schwartz's values discussed earlier suggested that younger generations desire power and achievement. Generation Y's turnover is also hypothesized to be predicted by co-worker and supervisor relationships. Along with Herzberg's two-factor theory, a variety of findings discussed in this chapter support this part of the hypothesis: claims that Generation Y is interested in recognition and feedback (Levinson, 2007; McCrindle, n.d.-a), as well as teamwork opportunities and friendships around the office (Douglas, 2008; Paton, 2006). Members of Generation Y have low universalism and benevolence on Schwartz's value schematic; this translates into not being concerned about others' well-being. Skill transferability, position tenure, organization tenure and financial support to pursue a designation are variables that Generation Y would want for themselves, possibly at the expense of their organization.

Generation X organizational turnover will be explained by job satisfaction, autonomy, promotional opportunities, skill transferability, job stress, and both position and organization tenure. Like Generation Y, job satisfaction will also predict turnover for members of Generation X. Paton's (2006) review of Generation X suggests that they want to win, hence it is hypothesized that autonomy and promotional opportunities are still important to this cohort. This is further confirmed by Generation X also possessing higher self-enhancement values; their desire for power and achievement is still active. This group is not close enough to retirement to be able to suggest that skill transferability and both position and organization tenure do not matter – members of Generation X still have a few good working years to enjoy before unsatisfactory work variables can be smoothed over with thoughts of retiring. Similarly, Generation X will still mindfully minimize overtime in order to maintain a work life balance (Paton, 2006).

Baby Boomer organizational turnover will be explained by job satisfaction, job stress, and both position and organization tenure. While all employees still desire job satisfaction, Baby Boomers are less likely to tolerate job stress when factors such as health become more important. Baby Boomers are on the verge of retirement and so they will be more inclined to endure poor job content factors (e.g., loss of autonomy) for the sake of staying employed in their tenured positions and retiring on time. Also, Baby Boomers are averse to change and are challenged by new work technologies; this

tells us that job content such as routinization is comforting to this group even though it might be frustrating to others.

The following hypotheses were developed by applying the theories discussed on motivation, expectations and work values. In addition, some of the popular press claims and academic literature also helped to establish the hypotheses.

**Hypothesis 7a:**

Generation Y organizational turnover will be explained by job satisfaction, job involvement, autonomy, routinization, promotional opportunities, skill transferability, co-worker affiliations, supervisory support, overtime and financial support from one's employer to pursue a designation.

**Hypothesis 7b:**

Generation X organizational turnover will be explained by job satisfaction, autonomy, promotional opportunities, skill transferability, job stress, and both position and organization tenure.

**Hypothesis 7c:**

Baby Boomer organizational turnover will be explained by job satisfaction, job stress, and both position and organization tenure.

There is a greater scarcity of resources to draw from in order to develop hypotheses regarding the predictors of professional turnover. The following hypotheses were developed by considering the limited research that has been dedicated to professional

commitment as well as applying some of the same conclusions drawn in organizational commitment research.

**Hypothesis 8a:**

Generation Y professional turnover will be explained by professional satisfaction, professional involvement and the possession of an accounting designation.

**Hypothesis 8b:**

Generation X professional turnover will be explained by professional tenure and the possession of an accounting designation.

**Hypothesis 8c:**

Baby Boomer professional turnover will be explained by professional tenure and the possession of an accounting designation.

A company or professional association that chooses to ignore differences in the predictors of turnover among generations will not succeed. If left unattended, the employees will have fewer reasons to continue membership with their organizations and professions; turnover will result. As such, both organizations and professions need to find a way to monitor the different generations that they employ and furthermore, find constructs that are valued by different generations to reduce turnover.

## **CONCLUSION**

There exists much debate on the impact of age and generations in the workforce, both on commitment and turnover intentions, as they relate to the organization and the profession. Proven literature does not exist to back up such suspicions.

Cotton and Tuttle's (1986) meta analysis found a strong relationship between organizational commitment and turnover. This same meta analysis also detected a strong relationship between age and turnover. These significant relationships beg questioning whether there is any relationship between commitment and age or, rather, generational groups. While some studies show that no generational differences exist among commitment and turnover (e.g., Hart et al., 2003, c.f., 2008), other studies (e.g., Cennamo & Gardner, 2008) have documented generational differences as one's person-organization fit relates to organizational commitment. This study by Cennamo and Gardner (2008) concluded that Generation X and Y were more likely to exhibit lower levels of commitment and, thus, higher turnover due to not feeling as though they have a good fit with their organization's values. Furthermore, D'Amato and Herzfeldt (2008) tested the relationship between organizational commitment and talent retention from different generational groupings in Europe. Their study discovered that younger generations, especially those born between 1971 and 1980, have greater intentions of leaving their respective organizations. Further, individuals born between 1960 and 1980

possessed lower levels of commitment than did their Baby Boomer counterparts (D'Amato & Herzfeldt, 2008).

There has not been an extensive amount of research seeking generational differences among turnover intentions and commitment; up to now the scarce findings are conflicting (Macky et al., 2008). It is for these reasons that the hypotheses in this chapter have been developed; the pursuit of answers to these hypotheses is discussed in the next chapter.

## CHAPTER 5 – STUDY

The purpose of this study was to examine organizational commitment and professional commitment across different generations, as well as an investigation of the predictors of both organizational and professional turnover in the accounting profession. The study sought to answer the following three questions: (1) Are Generation Y employees less committed to their organizations than other generations?, (2) Are Generation Y employees less committed to the accounting profession than other generations?, and (3) Are the predictors of employee turnover (i.e., leaving the organization or the profession) consistent across generations?

This study will also provide empirical answers to the following eight hypotheses:

- **Hypothesis 1:** Generation Y will have lower levels of affective commitment than:  
a) Generation X, and b) Baby Boomers.
- **Hypothesis 2:** Generation Y will have lower levels of continuance commitment than: a) Generation X, and b) Baby Boomers.
- **Hypothesis 3:** Generation Y will have lower levels of normative commitment than: a) Generation X, and b) Baby Boomers.

- **Hypothesis 4:** Generation Y will have higher levels of affective professional commitment than: a) Generation X and, b) Baby Boomers.
- **Hypothesis 5:** Generation Y will have higher levels of continuance professional commitment than: a) Generation X and, b) Baby Boomers.
- **Hypothesis 6:** Generation Y will have higher levels of normative professional commitment than: a) Generation X and, b) Baby Boomers.
- **Hypothesis 7**
  - a: Generation Y organizational turnover will be explained by job satisfaction, job involvement, autonomy, routinization, promotional opportunities, skill transferability, co-worker affiliations, supervisory support, overtime and financial support from one's employer to pursue a designation.
  - b: Generation X organizational turnover will be explained by job satisfaction, autonomy, promotional opportunities, skill transferability, job stress, and both position and organization tenure.
  - c: Baby Boomer organizational turnover will be explained by job satisfaction, job stress, and both position and organization tenure.
- **Hypothesis 8**
  - a: Generation Y professional turnover will be explained by professional satisfaction, professional involvement and the possession of an accounting designation.

- b:** Generation X professional turnover will be explained by professional tenure and the possession of an accounting designation.
- c:** Baby Boomer professional turnover will be explained by professional tenure and the possession of an accounting designation.

The three research questions and eight hypotheses are examined in one empirical study using survey methodology. This chapter describes this study in detail including discussions of study design, sample details, operationalization of constructs and pretest details. The results are presented, and further discussions conclude the chapter.

## **METHODOLOGY**

The purpose of this study is to examine the levels of organizational and professional commitment across generational cohorts, as well as investigate the drivers or predictors of turnover. To accomplish these objectives, a two-part methodology was used, starting first with interviews and followed by an empirical examination of the relationships between commitment and turnover using survey methodology.

### **Study Design**

Exploratory research was conducted through several semi-structured interviews. A total of five people were interviewed: a member of Generation Y working in accounting in

the financial services industry, a member of Generation Y working in audit in a public accounting firm, a member of Generation X working as the director of finance for a subsidiary of an international marketing company, a Baby Boomer working as the treasurer of a transportation company, and finally, a Baby Boomer that is not employed in accounting but is a human resources generalist having in excess of 20 years in the industry including experience with accounting employees and accounting departments. The information collected in these interviews provided insights towards developing the research questions and hypotheses in this thesis. As well, the information received from the interviewees enabled the researcher to present vignettes found in the previous chapter.

The information gathered in the exploratory interviews helped with the development of the empirical study and the survey instrument to be administered to employees working in accounting-related fields; those working in accounting, finance and audit are all relevant areas. For the majority of participants, the survey was administered online. However, one organization had Internet access limitations that would have prevented employees from participating, and so this group of respondents was provided with paper copies of the survey that contained identical questions.

After volunteering and consenting to participate, and after passing a screening question inquiring if respondents work in one of the appropriate disciplines of accounting,

respondents proceeded to what is, in essence, a five-part survey. The first part of the survey asks questions targeting employee's turnover intentions in relation to their organization and the accounting profession itself. The second part of the survey focuses on the employee's organizational commitment; questions measuring the affective, normative and continuance dimensions are all included here. The third part of the survey evaluates the employee's professional commitment to the accounting profession. Again, questions for all three of the commitment dimensions are included. The fourth part of the survey is comprised of an array of questions about a variety of work-related variables (e.g., job satisfaction, job involvement, supervisor support) and a few profession-related variables (e.g., profession satisfaction, professional involvement) that were chosen based on the literature reviewed in chapters two through four. The final part of the survey consists of a variety of control questions (e.g., sex, birth year, salary) and a query as to whether the respondent has already pursued, or is currently pursuing, a professional accounting designation. Asking if respondents have a professional accounting designation was necessary because employees with a designation incurred higher costs (i.e., time and money) to be able to work in the accounting profession than those without designations and without such costs. Including this question was also deemed important since the exploratory interviews highlighted participants' eagerness to have their designation paid for by their employer. This will be used in the assessment of the professional commitment dimensions.

A discussion of the reasons behind including certain variables in the fourth part of the survey is warranted. As uncovered in the literature reviews in chapters two through four, there are a variety of dependent variables that could have been included in the survey. Unfortunately, including all variables that are relevant to turnover and commitment would have made the survey unreasonably long. As such, eleven additional dependent variables were included, each for specific reasons.

From chapter two, promotional opportunities, a work-related correlate of organizational turnover, was included. Routinization, autonomy, workload stress and job satisfaction are all job content correlates that have been determined to be antecedents of organizational turnover. As well, co-worker affiliations and supervisor support are considered immediate work environment correlates of turnover. Furthermore, these seven variables are also proven antecedents of organizational commitment, as identified in chapter three. Job involvement was included because it is an important antecedent of affective organizational commitment and skill transferability was included because it is specifically relevant to continuance organizational commitment, which has few antecedents available to include. Professional satisfaction and professional involvement were included in the survey because they are two of the most frequently studied variables relating to both professional commitment and professional turnover. Few other constructs have been thoroughly studied as they relate to professions and thus few reliable scales were available. Including some of these variables was further

confirmed through the exploratory interviews where participants mentioned feelings of satisfaction, relationships with co-workers and supervisors and lack of promotional opportunities. Furthermore, mentions of workload stress and routinization were repeatedly stated as drawbacks associated specifically with jobs in accounting.

### **Recruitment & Sample Details**

Respondents were recruited in one of three ways: respondents were recruited using the personal contacts of the primary researcher, allowing the contacts to snowball repeatedly to provide other contacts; respondents were obtained by recruiting the services of a study response company with a database of relevant respondents; and, finally, paper copies of the survey were distributed in one office because employees did not have access to the Internet, thereby allowing them to access the survey rather than being prevented from accessing the survey online.

For this thesis, determining the exact response rate is impossible. The researcher's personal contacts, increased by the snowballing effect, were the source for the majority (78%) of substantially complete and usable responses (i.e., birth year provided). Since it was impractical for the researcher to track every single email request sent, and absolutely impossible to track the number of contact points made as the researcher's initial contacts forwarded the email along to additional people, an accurate response rate is unknown. Some figures that are known, though, include the indication that 814

potential respondents opened up the survey link to consider participating in the research study. From these contacts, only 495 were substantially complete; further, only 387 provided their birth year, these responses were used for the data analysis in this thesis. Through the study response recruitment method, it is known that the database of full- or part-time employees contained 1418 potential respondents. From this, 123 contacts accessed the online survey and, of these, 93 were substantially complete. Only 84 responses were used in the data analysis since these contacts did provide their birth year which was necessary to classify their generation cohort. Considering the paper-based surveys that were distributed, 29 paper surveys were distributed. That being said, all 29 were returned substantially complete but, in the end, only 25 contained the respondent's birth year necessary for this study. All in all, what can be concluded is that 496 responses were submitted substantially complete with the respondent's birth year provided, as opposed to a total of 617 surveys that were substantially complete but did not include a birth year.

Where the majority of respondents reside in North America, a number of respondents from other geographic locations also participated in the survey. Although the study used a convenience sample, the respondents selected for this study were employees working in the required fields that also represented a wide range of birth years, job tenure, job positions, and possession of a professional accounting designation (or not). Descriptive statistics for the sample are provided in Table 5.

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INSERT TABLE 5 HERE

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The most relevant descriptive statistic for the purposes of this thesis is the respondent's birth year. With this information, respondents can be classified as members of Generation Y (born between 1980 and 1995), Generation X (born between 1967 and 1979), and Baby Boomers (born between 1947 and 1966). Of the 496 usable surveys, 33 percent were members of Generation Y (n=163), 44 percent were members of Generation X (n=220) and 23 percent were members of the Baby Boomer generational cohort (n=113). Near equal numbers of surveys from male and female participants were obtained. As well, an adequate spread of salary earnings, educational attainments, job titles and tenures was obtained. While the screening question at the beginning of the survey means that 100 percent of respondents work in accounting, finance or audit areas, 76 percent of respondents already possessed, or were in the process of earning a professional designation of some sort (e.g., CMA, CPA).

### **Operationalization of Constructs**

Each construct was measured using either previously used scales or scales refined in the pilot test of the survey. All scales were measured using a seven-point likert scale. Two variations of this scale were used: (1) a scale assessing the extent to which employees agree with the item statement, anchored by "strongly agree" and "strongly disagree";

and (2) a scale assessing an employee's likeliness of a prescribed behaviour, anchored by "highly likely" and "not likely at all".

Turnover intentions were measured based on the instrument Meyer, Allen and Smith (1993) used for their organization and occupation commitment conceptualization. Intentions to leave the organization were evaluated based on how frequently respondents thought about leaving the organization, how likely it was that they would search for a job within another organization, and how likely it was that they would actually leave their current organization within the next year. Similarly, intentions to leave the accounting profession were measured by asking respondents how frequently they thought about getting out of the accounting profession, how likely it was that they would explore other career options outside of accounting, and how likely it was that they would actually leave the accounting profession within the next year. These questions duplicate the turnover model discussed in chapter two by referring to thinking of quitting, intention to search and intention to quit.

The three dimensions of organizational commitment – affective, normative and continuance – were measured using Meyer, Allen and Smith's (1993) and Meyer and Allen's (1997) scales developed in the organizational behaviour literature and refined by the pilot study. The three dimensions of occupational commitment – or, for the purposes of this paper, professional commitment – were also measured using Meyer

and Allen's (1993) scales, again refined by the pilot study. The scales were altered to reflect commitment to the profession of accounting.

Professional involvement was measured using an instrument developed by Kramer (1974, c.f., Meyer et al., 1993). To gain an understanding of respondent's involvement with the accounting profession, questions were used that asked for the number of accounting-related courses taken since joining the profession, the number of accounting-related periodicals subscribed to or read on a regular basis, the number of accounting-related books purchased in the last five years, and the respondent's self-assessment of their degree of involvement with any of the accounting associations.

The other variables in the survey include job involvement, job satisfaction, professional satisfaction, training transferability, autonomy, job workload stress, promotional chances, routinization, co-worker social support, and supervisor social support. All of these variables, except for professional satisfaction, were measured using questions from Kim, Price, Mueller and Watson (1996), in addition to Currivan (1999) and Price (2000). The questions used to measure job satisfaction were transcribed to measure professional satisfaction as well. The questions for these variables were also refined based on the pilot study which is discussed next.

## **Pilot Study**

A pilot study was conducted to ensure that scales were generalizable to the accounting profession since this a relatively unexplored segment. Many have found that some of Meyer, Allen and Smith's (1993) and Meyer and Allen's (1997) scales do not always generalize across different samples however the meaning of the construct is in tact with a subsample of items.

In order to ensure that the questionnaire and its contents could be properly accessed, understood and completed by respondents, a pilot study was distributed to approximately 75 people working in the fields of accounting, finance and audit. A convenience sample using the principal researcher's contacts was used to conduct a comprehensive review of the survey tool and provide feedback as necessary. The feedback received from respondents suggested further clarity on some questions, an optimized viewing layout and some other minor wording changes. These suggestions were rectified before the final survey was launched.

A few pilot study participants requested clarity for the question regarding the amount of overtime worked. The original question asked for a weekly estimation of overtime, but this wording did not align with all types of employees. For example, the months of March through May tend to be especially busy for those working in tax and audit. To rectify this problem, the final survey was updated to ask respondents to average their

total year's worth of overtime over 52 weeks; two examples were provided to assist respondents with this. The pilot study also asked respondents about any arrangements they had with their employer for reimbursement of an accounting designation. One respondent was concerned that his or her designation being paid by a previous employer was not included as a multiple choice option, and so this, too, was resolved.

This pilot study also enabled the researchers to review the data collected and use factor analyses to ensure that the questions asked in the survey properly related to the constructs being measured. Exploratory Factor analysis was used to identify questions that did not load well ( $\lambda < 0.5$ ). The majority of the questions measuring a specific construct (e.g., co-worker support) loaded well ( $\lambda > 0.5$ ). The most significant problems arose with the seven questions measuring continuance professional commitment. The continuance professional commitment questions in Meyer and Allen's (1991) questionnaire were the basis for the questionnaire developed for this thesis. References to nurses and the nursing profession were substituted with references to accountants and the accounting profession. Factor analyses showed that these seven questions were not loading well together. Since continuance commitment considers one's investments in the organization and the availability of alternatives, there was a possibility for these questions to load on these two different dimensions. Unfortunately, this was also not the case. To remedy this problem, all of the questions targeting continuance professional commitment were removed and replaced with the

questions targeting continuance organizational commitment (but adapted to refer to the profession and not the organization).

Aside from the challenges in measuring continuance professional commitment, most other questions loaded well on the required construct. The questions querying organizational turnover intentions loaded well, as did the factor scores for professional turnover intentions. Two questions each were removed from affective, normative and continuance commitment to the organization. Two questions each were also removed from those measuring affective and normative professional commitment. Finally, single questions were also removed from the following constructs: professional satisfaction, professional involvement, job involvement, autonomy, promotional opportunities, routinization and co-worker support due to poor loadings.

Therefore, incorporating the feedback received from the pilot study, as well as removing or revising the questions with low factor loadings, meant that the survey instrument was finalized and ready to be distributed. After the refinements just discussed, all scales showed adequate reliabilities ( $\alpha > 0.70$ ) and discriminant validity was also confirmed using factor analyses. A copy of the questions included in the final survey instrument is presented in Appendix D. The questions in the actual survey were grouped by appropriate topics (i.e., turnover intentions, organizational commitment, professional commitment, various work-related constructs, and demographics) but the questions

within these groupings were randomized. For presentation purposes, the survey questions included in Appendix D have been re-grouped by construct (e.g., organizational commitment questions are divided by the three dimensions instead of being randomized together).

## **DATA ANALYSIS – LEVELS OF COMMITMENT**

Data analysis began by assessing the measurement of the many constructs used in the main study. This analysis proceeded in several different stages. First, exploratory factor analysis was used to examine the unidimensionality and internal consistency of all scales. Then, construct validity was tested by using factor analyses and also by confirming both convergent and discriminant validity.

### **Scale Unidimensionality & Reliability**

First, exploratory factor analysis was used to verify the factor structure of all of the questionnaire measures and to confirm internal reliability. With the exception of continuance organizational commitment, continuance professional commitment and autonomy, all of the constructs loaded on single factors confirming unidimensionality from the beginning.

Calculations from the exploratory factor analysis for both organizational and professional continuance commitment showed two components being measured instead of just one. By examining the pattern matrix for organizational continuance commitment, the following statements all had factor loadings well below the threshold ( $\lambda < 0.5$ ): "It wouldn't be too costly for me to leave my organization in the near future", "One of the major reasons I continue to work for this organization is that leaving would require considerable personal sacrifice; another organization may not match the overall benefits I have here", "It would be very hard for me to leave my organization right now, even if I wanted to", and "If I had not already put so much of myself into this organization, I might consider working elsewhere". In the case of professional continuance commitment, two of the statements created a second component for this construct: "It wouldn't be too costly for me to leave the accounting profession in the near future", and "If I had not already put so much of myself into the accounting profession, I might consider working in another field or area". Since the two continuance professional commitment questions that had weak loadings were two of the questions also dropped from continuance organizational commitment, it is possible that respondents did not understand them. These issues were not caught by the pretest due to sample size. Furthermore, the phrases "if I had not already" and "it wouldn't be too costly" could be construed as confusing; additionally, the negative wording adds complexity. In the end, dropping these weak loading factors left both forms of

continuance commitment with unidimensionality and reasonable factor loadings ( $\lambda > 0.5$ ).

The five questions regarding autonomy loaded as if two components were present. Upon re-examining the questions for autonomy, this divide is intuitive. Two of the questions queried the respondents' autonomy over the time with which they start and end each work day: "Generally, I can control the time at which I start working for the day" and "Generally, I do not have any control over the time at which I stop working for the day". The other three questions queried the respondent about the autonomy he or she has over his or her actual work: "I am able to choose the way to go about my job", "I am able to modify what my job objectives are", and "I have no control over the sequencing of my work activities". Due to this divide, the data regarding one's autonomy over work start and stop times were eliminated from the database. Without having done this, these two questions would have continued to pose problems for validity and reliability (Gerbing & Anderson, 1988). Also, they are less relevant to the research topic, whereas autonomy over one's actual work is more relevant to turnover intentions.

After removing these eight questions from the database of results, all of the factors in the survey instrument were confirmed to be unidimensional. The factor loadings output was reviewed a second time to confirm the quality of the individual items explaining the

already unidimensional constructs to ensure their loadings were also adequate. The statement "I like working better than most other people I know who work in the accounting profession" was removed because it was not adequately contributing to the professional satisfaction measure. "I like working better than most other people I know who work for this organization" was also removed from the job satisfaction questions for the same justification. Finally, one of the professional involvement questions, "Indicate the approximate number of accounting-related courses you have taken since joining the accounting profession", was removed because it was a weak contributing factor. Refer to Appendix E for a summary of the changes discussed.

Fornell and Larker's (1981) measure of internal consistency and Cronbach's alpha were used to confirm reliability (Churchill, 1979; Fornell & Larker, 1981). The internal consistency test uses a composite reliability measure that is meant to ensure that the variety of questions in the survey are generally measuring the same construct. The measure of internal consistency is calculated by squaring the sum of all the factor loadings for a construct and dividing this value by this same number added to the complement of the squared values of the loadings. The rule of thumb in this instance is that a value greater than 0.6 suggests acceptable reliability whereas a value greater than 0.7 suggests good reliability (Chin, 1998; Fornell & Larker, 1981). With the exception of professional involvement and co-worker support, all of the constructs

demonstrate good reliability. Although lower, professional involvement (0.63) and co-worker support (0.62) still show acceptable levels of reliability.

### **Construct Validity**

To assess construct validity, discriminant and convergent validity must be considered in tandem. In other words, to have construct validity, both discriminant and convergent must be present validity.

#### *Discriminant Validity*

Discriminant validity suggests the opposite of convergent validity. Here, we must discriminate or differentiate between dissimilar constructs. This requires that we confirm that measures of constructs that should not be related actually do not relate to one another (Barclay, Higgins, & Thompson, 1995; Chin, 1998; Churchill, 1979). For this test, all of the variables in this study were entered into an exploratory factor analysis to test if they discriminate from one another.

This initial factor structure revealed 15 factors with eigenvalues greater than one, even though the actual model has 19 factors. Throughout the comparison of 15, 16, 17, 18 and 19 factor models, the key problems were that organizational and professional turnover intentions loaded together with some models; job satisfaction, autonomy and routinization loaded together in some models; and professional turnover intentions,

affective professional commitment and professional satisfaction loaded together in some models.

With an 18 factor model, all of the problem variables just mentioned loaded separately with the exception of affective professional commitment and professional satisfaction still loading as one. When the data is forced to discriminate between 19 factors (i.e., the actual number of factors in the model), the results worsen. Questions that are clear and discernible in previous models become unclear; continuance organizational commitment, which loaded fine in prior models, begins to break down in this 19 factor structure. Affective professional commitment and professional satisfaction should have been the final two factors that divide and turn an 18 factor model into 19 factors, but this did not occur.

By comparing the fit of the 15, 16, 17, 18 and 19 factor solutions, the 18 factor solution had the best fit according to a chi-squared difference test. Further examination of the pattern matrix suggests that there exists collinearity between affective professional commitment and professional satisfaction, and it is quite likely that one of these constructs should be eliminated. A second test of discriminate validity will deal with this issue.

Examining a factor correlation matrix and comparing each correlation to the square root of the related average variance explained (AVE) acts as further confirmation of discriminant validity (Barclay et al., 1995; Chin, 1998). In other words, this test ensures that the construct shares more variance with its measurement items than it does with other constructs. The correlation matrix in Table 6 reveals that the correlation between professional satisfaction and affective professional commitment was indeed greater than the square root of the affective professional commitment AVE. Based on this finding, as well as the finding that an 18 factor model was a better fit, the professional satisfaction construct has been removed for the data analysis. The professional satisfaction and affective professional commitment constructs are basically one in the same; so, there is no value added in their retention. Professional satisfaction was tested with the following questions: "I am often bored with the accounting profession", "Most days, I am enthusiastic about the accounting profession", "I am fairly well satisfied with the accounting profession", and "I like working better than most other people I know who work in the accounting profession". Affective professional commitment was comprised of the following questions: "I am enthusiastic about accounting", "I would be very happy to spend the rest of my career in the accounting profession", "I regret having entered into the accounting profession", and "I am proud to be in the accounting profession". The sets of questions for these two constructs all revolve around the same premise of enjoying accounting and so it is understandable that they did not discriminate from one another.

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INSERT TABLE 6 HERE

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### *Convergent Validity*

Testing for convergent validity ensures that the measures for constructs, that we hope are related to one another, are actually observably related to one another; convergence of similar constructs must be proven (Churchill, 1979; Diamantopoulos & Siguaw, 2002; Diamantopoulos & Winklhofer, 2001; Fornell & Larker, 1981).

The simplest test to assess convergent validity uses the same process for AVE in confirmatory reliability. Constructs with an AVE greater than 50 percent are good in that the majority of the variance is explained (Chin, 1998; Diamantopoulos & Siguaw, 2002; Diamantopoulos & Winklhofer, 2001; Fornell & Larker, 1981). The AVEs obtained demonstrate that most of the scales are explaining the majority of variance. Only continuance organizational commitment (40%), continuance professional commitment (41%), professional involvement (30%), autonomy (44%), skill transferability (43%), work stress (46%) and co-worker support (36%) fall short of the standard 50 percent explained variance. Some of the higher AVEs are approaching levels of 70 percent.

### **Summary**

In the end, scale unidimensionality and reliability, as well as construct validity, were satisfactorily proven. All of the changes discussed above, such as removing weak

loading factors and the professional satisfaction construct, were completed before moving forward with the results analysis.

## **RESULTS OF ANALYSIS – LEVELS OF COMMITMENT**

For research questions one and two, a one-way analysis of variance (ANOVA) was used to test for different levels of turnover intentions and commitment among generations. Before beginning the data analysis of research questions one and two, factor scores were calculated for all of the constructs by averaging the items used to measure each construct. To examine the differences in the turnover and commitment variables and to formally test the hypotheses, we used ANOVA and conducted a series of Tukey's post-hoc tests using generational cohorts as the independent factor and the six variations of commitment and two turnover intentions as the dependent variables. These results are presented next.

The data confirmed suggestions that Generation Y cohort members had higher intentions to leave both the organization and the profession. The ANOVA revealed a main effect of generation for both organizational turnover intentions ( $F(2, 493)=10.75$ ,  $p<.05$ ) and professional turnover intentions ( $F(2, 493)=3.91$ ,  $p<.05$ ). For organizational turnover intentions, Generation Y had significantly higher intentions to leave the organization than did Baby Boomers and Generation X. For professional turnover

intentions, Generation Y had significantly higher intentions to leave the profession than Baby Boomers but not Generation X. Table 7 displays the ANOVA results.

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INSERT TABLE 7 HERE

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With respect to the levels of commitment, there were differences across generations for only one form of commitment. The ANOVA revealed a main effect of generation only on normative professional commitment ( $F(2, 490)=4.36, p<.05$ ). Post-hoc tests revealed that Generation Y members reported significantly higher levels of normative professional commitment to the accounting profession than both Generation X and Baby Boomers.

Aside from generational differences in normative professional commitment, the data analysis of this thesis fails to confirm the other five hypotheses about generational differences in commitment. There are no generational differences among the three dimensions of organizational commitment, and neither affective nor continuance professional commitment present any generational differences.

To conclude, the results of research questions one and two are that hypotheses one through five have been refuted. Only hypothesis six, in reference to generational differences in normative professional commitment, was confirmed. We did though,

show that Generation Y is more likely to leave both the organization and the profession. Since the analysis does show that Generation Y members (i.e., younger employees) are more likely to leave both the organization and the profession, this suggests that there are differences in the drivers of turnover intentions across generations.

### **DATA ANALYSIS – PREDICTORS OF TURNOVER**

At this point, the data file was divided into separate files for each of the generational cohorts while still testing the conglomerate file consisting of all three generational cohorts. Data analysis was reviewed a second time for research question three. While unidimensionality was already obtained for each scale, further tests of reliability were conducted. As well, construct validity was tested by confirming both convergent and discriminant validity among the three generational cohort samples.

#### **Scale Unidimensionality & Reliability**

As discussed in the previous section, unidimensionality of each scale was confirmed. In this next section, testing for reliability – ensuring that the varied survey questions are indeed measuring the same construct – is an important survey evaluation tool. To test for this, measures of composite reliability were used to assess internal consistency.

As such, internal consistency was examined for Generation Y, Generation X, Baby Boomers and the sample as a whole. As seen in Table 8, all four samplings demonstrated sufficient internal consistency. The lowest composite reliability score from the sample as a whole was the co-worker support construct (0.79). For Baby Boomers, the lowest measure of reliability was for routinization (0.78). For Generation X, the lowest measure of reliability was for co-worker support (0.75). Finally, for Generation Y, the lower measure of reliability was for professional involvement (0.72). All four of these lower reliability scores still represent sufficient levels of internal consistency.

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INSERT TABLE 8 HERE

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### **Construct Validity**

To further assess construct validity, both discriminant and convergent validity were considered for the three samples of Baby Boomers, Generation X and Generation Y.

#### *Discriminant Validity*

Discriminant validity was previously tested for the entire sample. In this case, discriminant validity was further confirmed by examining it over the three generational cohorts. For the correlation matrices of Generation X and Generation Y, the same result from the entire sample's correlation matrix was uncovered: the correlation between

professional satisfaction and affective professional commitment was greater than the square root of the affective professional commitment AVE. Only the Baby Boomer correlation between these two variables fell properly below the square root of the AVE. The correlation matrices are presented in Tables 9 through 11.

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INSERT TABLE 9 HERE

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INSERT TABLE 10 HERE

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INSERT TABLE 11 HERE

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### *Convergent Validity*

In the previous test of convergent validity, some constructs did not meet the 50 percent AVE requirement. In this case, the AVE scores obtained from exploratory factor analysis were all greater than 50 percent when calculated with the whole sample. Convergent validity was further confirmed when each of the three generational cohorts were considered separately. Only continuance professional commitment and professional involvement had AVEs slightly below the 50 percent standard. Since the whole sample's AVEs all comfortably surpassed the 50 percent cut off, the constructs are okay to be used in forwarding analysis (Chin, 1998; Diamantopoulos & Siguaw, 2002;

Diamantopoulos & Winklhofer, 2001; Fornell & Larcker, 1981). Table 12 contains these results.

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INSERT TABLE 12 HERE

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### **Summary**

In the end, scale unidimensionality and reliability, as well as construct validity, were satisfactorily proven. With the professional satisfaction construct still removed, the results of exploring for generational differences among the predictors of turnover are presented next.

### **RESULTS OF ANALYSIS – PREDICTORS OF TURNOVER INTENTIONS**

For research question three, a structural equation model, was used to test the relationships between the predictors of turnover and turnover intentions. To answer the third research question – to examine the relationships between the constructs and turnover intentions – a single comprehensive structural equation model was estimated. Partial Least Squares (PLS), a structural equation modeling (SEM) technique, was chosen for analyzing these relationships.

PLS was selected over a covariance-based SEM technique for several reasons. First, the sample sizes obtained are small ( $n=113$  Baby Boomers,  $n=220$  Generation X, and  $n=163$  Generation Y) which makes estimation of a model with covariance-based methods tenuous. The minimum sample required for PLS is calculated by identifying the endogenous construct with the most paths leading into it. The minimum sample size is ten times the number of paths leading into this construct, so our sample sizes are more than adequate for PLS analysis in this case (Chin, 1998). Second, PLS is well suited for estimating models where there may be strong correlations between antecedent variables, such as the three commitment dimensions and the other facets of job satisfaction. Third, covariance-based SEM assumes that the model is correct; it is typically an analytical technique for confirmatory research. While we suspect that there might be differences in the relationships between the constructs across generations, this study is more exploratory in nature. PLS tends to give a more conservative estimate of the relationship between latent variables than covariance-based SEM, making it a more appropriate choice for such an exploration. Lastly, the PLS approach aims to help obtain determinate values of the latent variables for predictive purposes by attempting to minimize the variance of the dependent variables (rather than explaining the covariance between indicators as in covariance-based SEM). Since the research goal was to assess the predictive power of the many variables of turnover, PLS is an appropriate approach. The designed model contains a number of direct and indirect

paths to turnover intentions. Further, another advantage to using an SEM approach to this study is that it allows the researcher to examine the entire model at once.

One comprehensive model was inputted into PLS regression containing both organizational and profession turnover intentions, and their respective commitments, in addition to the other constructs discussed in this thesis. The model contains a variety of variables identified in the literature to affect employees' intentions to leave both the organization and profession. For the most part, these variables were linked to a commitment construct which, in turn, were modeled as direct predictors of intentions to leave in order to examine the total effects of each predictor (since PLS examines the path of each predictor independently). This allowed us to effectively compare the differences in predictors across generations. While models of commitment and turnover have already been presented, a comprehensive model, including both organizational and professional commitment and turnover intentions, is warranted; this is presented in Figure 4.

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INSERT FIGURE 4 HERE

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### **Organizational Turnover Predictors**

The data analyses did uncover differences across generations in terms of the predictors of organizational turnover. Here, we review the predictors of turnover through

organizational turnover itself, in addition to affective, normative and continuance organizational commitments.

The results of the analysis for intentions to leave the organization are presented in Table 13; some generational differences do exist. For all three generational cohorts, we find that affective organizational commitment is a significant negative predictor (BB=-0.39, X=-0.38, Y=-0.31) of organizational turnover intentions and, also, that professional turnover intentions are a significant positive predictor (BB=+0.52, X=+0.35, Y=+0.32) of organization turnover intentions. Specific to Baby Boomers, job satisfaction (-0.20), overtime hours worked (+0.20), salary (+0.15), and affective professional commitment (+0.27) are all significant predictors of organizational turnover intentions. The results also show that being a male Baby Boomer is a significant and negative predictor (-0.18) of organizational turnover intentions. Specific to Generation X, job satisfaction (-0.36), overtime hours worked (+0.17), and affective professional commitment (+0.27) are all significant predictors of organizational turnover intentions. Specific to Generation Y, normative organizational commitment was a significant and negative predictor (-0.24) of organizational turnover intentions.

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INSERT TABLE 13 HERE

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The results of the analysis of the constructs predicting affective organizational commitment are presented in Table 14. For all three generational cohorts, job satisfaction ( $BB=+0.37$ ,  $X=+0.27$ ,  $Y=+0.45$ ), and supervisor support ( $BB=+0.20$ ,  $X=+0.29$ ,  $Y=+0.35$ ) are significant and positive predictors of affective organizational commitment. Specific to Baby Boomers, autonomy is also a significant and positive predictor ( $+0.24$ ) of affective organizational commitment. Examining Generation X shows that only job involvement ( $+0.13$ ) is a unique, significant and positive predictor of affective organizational commitment compared to the other cohorts. In this case, Generation Y possesses no unique predictors of turnover.

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INSERT TABLE 14 HERE

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The results of the analysis of the constructs predicting normative organizational commitment are presented in Table 15. For all three generational cohorts, supervisor support ( $BB=+0.29$ ,  $X=+0.41$ ,  $Y=0.47$ ) and normative professional commitment ( $BB=+0.36$ ,  $X=+0.40$ ,  $Y=0.33$ ) are significant and positive predictors of affective organizational commitment. In this instance, there are no unique predictors for any of the three generational cohorts.

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INSERT TABLE 15 HERE

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The results of the analysis of the constructs predicting continuance organizational commitment are presented in Table 16. For all three generational cohorts, skill transferability ( $BB=-0.19$ ,  $X=-0.25$ ,  $Y=-0.18$ ) and continuance professional commitment ( $BB=+0.62$ ,  $X=+0.38$ ,  $Y=+0.43$ ) are significant predictors of continuance organizational commitment. Specific to Baby Boomers, having financial support from one's employer to help cover the cost of an accounting designation is a significant and negative predictor ( $-0.14$ ) of continuance organizational commitment. Specific to Generation X, salary is a significant and negative predictor ( $-0.14$ ) of continuance organizational commitment, as is whether or not respondents actually possessed, or were in progress of obtaining, an accounting designation ( $-0.13$ ). For Generation Y, tenure in one's job position proved to be a significant and positive predictor ( $+0.19$ ) of continuance organizational commitment.

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INSERT TABLE 16 HERE

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The four classifications of predictors just discussed all had some significant relationships among all three generational cohorts. What's more is that several different predictors were attributed to different generations. To conclude, hypothesis seven has been partially confirmed. This finding is significant to organizations and so it will be discussed further in the following discussion chapter.

### Professional Turnover Predictors

The data analyses also discovered generational differences in terms of the predictors of professional turnover. This section reviews the predictors of turnover through professional turnover itself, in addition to affective, normative and continuance professional commitments.

The results of the analysis for intentions to leave the profession are presented in Table 17. The analysis also uncovers different predictors for the generations. Job satisfaction (BB=-0.366, X=-0.203, Y=-0.206) and affective professional commitment (BB=-0.23, X=-0.68, Y=-0.56) are significant and negative predictors of turnover common to all three generational cohorts. Specific to Baby Boomers, salary (-0.23) and continuance professional commitment (-0.32) are significant and negative predictors of professional turnover intentions. Specific to Generation X, affective organizational commitment (+0.14), continuance organizational commitment (+0.13), and continuance professional commitment (-0.17) are significant predictors of professional turnover intentions. For Generation Y, the results show that continuance organizational commitment is a significant and positive predictor (+0.17) of professional turnover intentions. Also, male members of Generation Y show a significant and positive relationship (+0.12) with professional turnover intentions.

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INSERT TABLE 17 HERE

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The results of the analysis of the constructs predicting affective professional commitment are presented in Table 18. Job satisfaction is a significant and positive predictor ( $BB=+0.60$ ,  $X=+0.61$ ,  $Y=+0.65$ ) of affective professional commitment for all three generational cohorts. Specific to Baby Boomers, professional involvement is a significant and positive predictor ( $+0.18$ ) of affective professional commitment. Males from the Baby Boomer ( $-0.15$ ) and Generation X ( $-0.13$ ) cohorts also have significant and negative relationships with affective professional commitment. Otherwise, there are no unique predictors of affective professional commitment for Generation Y.

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INSERT TABLE 18 HERE

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The results of the analysis of the constructs predicting normative professional commitment are presented in Table 19. From these results, it can be noted that salary is the only unique, significant and negative predictor of normative professional commitment for both Baby Boomers ( $-0.24$ ) and Generation Y ( $-0.25$ ). Alternatively, respondents possessing a professional accounting designation were the only unique significant and positive predictor ( $+0.17$ ) of normative professional commitment to Generation X members.

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INSERT TABLE 19 HERE

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The results of the analysis of the constructs predicting continuance professional commitment are presented in Table 20. Just like the normative professional commitment, there are no predictors similar to all three generations. Instead, Baby Boomers' continuance professional commitment has a significant and negative relationship (-0.25) with salary levels. Specific to members of Generation X, tenure with one's profession is a marginally significant and positive predictor (+0.10) of continuance professional commitment. No unique predictors of turnover were discovered for members of Generation Y.

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INSERT TABLE 20 HERE

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While there were a variety of generational differences linked directly to professional turnover, fewer generational differences emerged among the three professional commitment constructs. To conclude, hypothesis eight has also been partially confirmed. These findings have important implications for professions and so the following discussion chapter will review this information.

## **CONCLUSION**

The results of our factor analyses provide further support for the three separate dimensions of organizational and professional commitment. Furthermore, the additional variables included were also proven to be accurate measures of the desired

constructs. With this in mind, we conducted an ANOVA to test for generational differences among the six variations of commitment and the two turnover intentions. As well, structural equation modeling was used to examine the relationships between the constructs and turnover intentions.

On one hand, very few generational differences were present in the analysis of levels of commitment. Only normative professional commitment emerged as having higher levels for Generation Y. As such, only one of the first six hypotheses regarding levels of commitment was confirmed. On the other hand, a variety of differences emerged in the analysis of predictors of turnover intentions and their respective commitment constructs. Here, both hypotheses suggesting that there are different predictors of turnover intentions among generations were partially supported. A discussion of these results follows in the next section.

## CHAPTER 6 - DISCUSSION

This thesis set out to examine generational differences in commitment and turnover intentions among accounting employees with respect to both the organization and the profession. Specifically, the purpose of this research was to examine the extent to which younger employees (i.e., Generation Y) exhibit lower levels of commitment to the organization and profession in addition to higher levels of intention to leave the organization and profession. We also aimed to explore the extent to which there are different predictors of organizational and professional turnover among the three generational cohorts.

The findings of this research offer a variety of implications to both theory and practice. The results presented in the previous chapter will be discussed according to their contributions to theory. In addition, the conclusions will also be discussed according to their implications to the management of both organizations and professional associations. Finally, the chapter will conclude by suggesting opportunities for further research and reviewing some of the limitations of this thesis.

## **THEORETICAL IMPLICATIONS**

This thesis offers theoretical contributions by reconfirming some already investigated topics and also offers new findings in terms of generational differences with respect to commitment and turnover.

The results of the data analysis adds to previous research (e.g., Irving et al., 1997; Meyer et al., 1993; Snape & Redman, 2003; R. J. Vandenberg & Scarpello, 1994) that confirms the generalizability of the three dimensions of organizational commitment to professional commitment (usually referred to as occupational commitment in this research). While affective, normative and continuance professional commitment were each discriminated as separate dimensions of commitment, two problems did arise with the construct of continuance professional commitment. First, the items used in the pilot study that had been altered from nurses to accountants from Meyer and Allen's (1993) study of occupational commitment had weak factor loadings. To remedy this, the occupational commitment items were removed and replaced with the more frequently tested organizational commitment items (updated to refer to accounting). Second, the literature reviewed in the earlier commitment chapter suggested that continuance organizational commitment would load as two factors: an employee's perception of the costs of leaving the organization and his or her perception of the availability of alternatives. The items for both organizational and professional continuance commitment did not discriminate between costs and alternatives, and so this specific

part of the theory was neither supported for organizational commitment nor generalizable to professional commitment.

In addition to reconfirming that the three components of organizational commitment are generalizable to professions and occupations, this thesis also provides further evidence to support the findings of a recent study by Smith and Hall (2008) that showed that the three component model is specifically generalizable to accountants. While Smith and Hall's research was drawn from a sample of 222 accountants working in Australian public accounting firms, our results from a sample of 496 North Americans, for the most part resulted in stronger factor loadings, higher measures of reliability and greater percentages of average variance explained.

The results of this thesis have uniquely contributed to existing theory in that commitment and turnover are investigated for generational differences. Studies seeking generational differences in the workplace are few and far between, and no existing studies specifically seek generational differences among commitment and turnover. However, because a distinct sample of accountants was used for this research, it is unknown whether the findings are transferable to employees outside of accounting. Regardless, the unique contributions to theory were that only normative professional commitment shows generational differences among all three dimensions of both organizational and professional commitment. Additionally, a variety of predictors

of turnover were concluded to have generational differences as discussed in more detail in the previous chapter and in the upcoming discussion.

In summary, the three-component model of organizational commitment was reconfirmed to apply to professional commitment and more specifically, generalizability was reconfirmed to the accounting profession. Furthermore, valuable conclusions regarding few generational differences among commitment constructs compared to a variety of generational differences among the predictors of turnover were discovered.

### **Implications for Managers**

A variety of implications or lessons can be offered to the management of organizations and professional associations. The findings do not support many of the allusions made in the popular press about the commitment of Generation Y employees, but do suggest that there are differences with respect to what keeps Generation Y employees from leaving their organizations and professions versus what retains Generation X and Baby Boomer employees.

With the exception of normative professional commitment being significantly higher for members of Generation Y, there were no generational differences among the other various dimensions of commitment. So, despite the fact that the popular press labels them, "the uncommitted" (Hira, 2007), the results of this thesis finds that Generation Y

employees are not any more or less committed to the organization than others. Organizations, human resources personnel and management teams alike need not worry about targeting a specific generation group to try and garner higher levels of commitment. Furthermore, other than normative professional commitment differing by generation, professional associations need not target specific generational cohorts for increases in affective or continuance professional commitment since no generational differences exist.

As explained in chapter three, research by Meyer and Herscovitch (2001) specifically concluded that normative professional commitment develops from supporting the norms and values of the profession, accepting a psychological contract, and feeling obligated to return some of the value received from the profession itself (Meyer & Herscovitch, 2001). Hall, Smith and Langfield-Smith (2005) also studied professional commitment. However, their research did not differentiate antecedents by specific dimensions of professional commitment; rather, their study only provided conclusions of antecedents broadly impacting professional commitment. They found that tertiary training (i.e., socialization of the accounting profession), earning a professional designation (e.g., CMA, CPA), organizational culture (i.e., impacts the way an employee views their profession), and professional membership requirements (e.g., continuing education, volunteer hours, code of ethics) impact the development of professional commitment. The conclusions from this study by Hall et al. (2005) are especially

relevant since they were derived from a sample of accountants; but, since the analysis did not differentiate among the dimensions of commitment, the results could not specifically conclude which commitment dimensions were impacted (Hall et al., 2005).

The fact that Generation Y possesses higher levels of normative professional commitment is likely explained by the fact that these younger workers are only just earning their designations and joining membership with such associations. As such, their feelings of obligation (i.e., normative commitment) to the relevant professional association are higher. Normative commitment is developed through childhood socialization and the socialization processes encountered at work or by some group or association. Most professional accounting associations have intense socialization processes. These professional accounting associations actively campaign for members and host social events; more often than not, these opportunities for socialization are directly offered to recent college and university graduates (i.e., younger people) who are most apt to want to pursue further education. Furthermore, once the individual has committed to such a designation, the first few years of training and education are packed with meetings, projects, and conferences that provide a variety of opportunities for socialization. All of these exposures increase one's socialization and, thus, an increase in an accountant's feelings of obligation or normative professional commitment occurs. Yes, members of Generation X and Baby Boomers also go through this same exposure; however, it is more likely that they completed their designation

requirements a few years or even decades ago, and so any feelings of obligation have had time to subside.

The results section did conclude that members of Generation Y were significantly more likely to leave both the organization and the profession than Generation X and Baby Boomers. This is consistent with other research that suggests that younger employees do not have long-term intentions with their employers. Douglas (2008) argues that these workers cannot focus on a single task for an extended period of time. He translates this same inability to focus into the workforce with proof from a poll that found that 46 percent of the graduates in 2008 are planning to stay with their first employer for a maximum of two years. Since members of Generation Y have high expectations and ambitions (Wong et al., 2008), staying in an organization too long might be viewed as being stagnant.

So what is an accounting organization to do when inundated with a plethora of new Generation Y employees? The findings of this thesis suggest that organizations must focus on elements that help to build affective and normative organizational commitment. In addition, supporting an employee's intent to stay within the accounting profession, thus influencing elements that impact professional turnover wherever possible, will also increase Generation Y's likelihood of staying with the organization.

In the pursuit of reducing turnover intentions and turnover itself, organizations can focus on improving job satisfaction and supervisory support to garner affective organizational commitment. To garner greater normative organizational commitment, organizations should, again, focus their efforts on supervisory support. Encouraging normative professional commitment will also help. To increase continuance commitment to the organization, both the tenure of an employee in their position and continuance professional commitment will help. Offering training that is more organization specific and less transferable outside of the organization will also increase continuance organizational commitment. Unfortunately, this option could frustrate employees and result in dissatisfaction.

Similarly, what is the accounting profession or, more specifically, an accounting association to do when inundated with a plethora of new Generation Y members? In this case, the findings of this thesis suggest that focusing on elements that garner greater levels of affective professional commitment are important. While it will prove challenging for the accounting profession to impact continuance organizational commitment and job satisfaction, anything that could alter what is traditionally expected from accountants in their job, as influenced by the profession, might help.

To reduce turnover intentions and turnover itself, professions can also take action. Increasing job satisfaction leads to improvements in affective professional commitment

for members of Generation Y. As well, since salaries are negatively related with normative professional commitment, any impact the accounting profession might have on accountants' salaries could impact this commitment. There are no unique predictors of continuance professional commitment for Generation Y.

Firms may also need to recognize the inevitability that Generation Y employees may leave the organization. This does not necessarily mean that they should stop investing in their younger employees. Rather, this research suggests that getting Generation Y members committed to the organization is not the issue. Perhaps firms should instead set their Generation Y free in the hopes that they return to the organization in the future, fresh with new knowledge, skills, and abilities gleaned from another organization. This may mean assisting younger employees with job searches, advocating on their behalf to other firms, and even assisting with their transition into a new place of employment.

Managers of accounting employees and accounting departments, in addition to the administering bodies of professional accounting associations, should draw from these conclusions and incorporate them into their management practices. While few changes are necessary to specifically boost commitment from different generations, a variety of changes can be made to reduce turnover from different generational cohorts. While this thesis specifically interrogated accounting employees, it is possible that the findings

are transferable to all types of employees and members of professional associations such as engineers, lawyers, nurses and teachers.

### **Implications for Future Research**

Seeing as the literature on both commitment and turnover is so rich, there are a variety of opportunities to extend future research as it relates to accountants and other professional groups.

In this thesis, all three dimensions of organizational commitment were found to be negatively related to turnover; but, this was not the case for the professional commitment constructs. Only continuance professional commitment was found to be significantly related to professional turnover and this relationship was positive. Because the direction of this relationship opposes previous research (e.g., Irving et al., 1997; Meyer et al., 1993; Snape & Redman, 2003), as does the finding that no relationship between affective and normative professional commitment were detected with turnover, we suggest further work to confirm our findings.

Furthering the research on professional turnover intentions would also be valuable since little attention has been specifically directed to turnover from the profession. Furthering the reliability and validity of the professional turnover scale and testing it with other professional associations is needed. Furthermore, finding some way to

incorporate data on actual turnover behaviour would be a meaningful addition to turnover research.

Like organizational commitment, each dimension of professional commitment is said to develop from different contributing factors (Meyer & Herscovitch, 2001). Unfortunately, research showing differences in the antecedents of the dimensions of professional commitment in general is rare, and this is also the case for the accounting profession. Until Smith and Hall's (2008) application of the multiple dimensions of commitment to the accounting profession, accounting professional commitment had not previously been studied as three-dimensional. The purpose of their research was not to distinguish among antecedents of each of the dimensions of accounting and so this gap is still apparent.

Aside from these opportunities for further research, the most exciting opportunity is to explore for other potential generational differences in the workplace. While additional predictors of turnover could be reviewed as they relate to the accounting profession, seeking generational differences among other professional groups or a large sample of varied employees would be valuable. Such findings would begin to uncover whether the results of this thesis are generalizable beyond accountants and, thus, inform management and professional associations if there are differences in commitment and turnover among other employees and members.

Based on this discussion of opportunities for future research, it is evident that studies similar to this thesis could be applied to other professional groups (e.g., engineers, lawyers). The greatest opportunities, though, are in exploring for any sort of generational differences in the workplace, not just those related to commitment and turnover. The fact that generational differences in the workplace is such an untapped research area, in addition to the reality that there is a huge impending shift in the composition of the workplace as Baby Boomers retire and are replaced by the Generation Y cohort, suggests that any research in this area would be valuable.

## **LIMITATIONS**

This thesis enlightens practitioners and researchers with valuable insights on commitment and turnover related to both the organization and the profession. As is the case with most academic research, there are some limitations with this thesis that must be recognized. These limitations should be taken into account in both the comprehension and application of this thesis' findings.

First, some of the items that we removed from the scales used in the analysis were reverse-scaled items. Removing these questions could make scale responses more susceptible to response acquiescence. In addition, the results presented in the preceding chapter were obtained by analyzing the same data that had also been used to first assess the scales' unidimensionality, reliability, and construct validity. Had

respondents only been exposed to the final items used in the data analysis, they may have responded differently as a result of not being exposed to the questions that were removed.

Another limitation of this study is that turnover intentions – direct precursors to turnover – were used instead of measuring actual turnover itself. Longitudinal studies are needed to validate the predictive nature of the model by examining actual turnover. As well, while all of the dimensions of commitment were exhausted in this thesis, a wider variety of antecedents to turnover intentions may have provided further insights towards generational differences. Unfortunately, there are so many regularly studied variables as well as many new variables thought to lead to turnover that a fully exhaustive survey would be impossible. The dozens of antecedents, in addition to including several items to create reliable measures, would be extremely lengthy and, thus, challenging to collect a useful sample size.

Further, an additional limitation of the study is that the relationships among variables reported in this thesis might be influenced by common method variance. This study used only semi-structured interviews and a questionnaire to collect data on individuals' commitment and turnover intentions. Using so few methods and not incorporating other research tools (e.g., observation, company records) exposes the results to common method variance. We do not expect this to substantively affect our results

since it would affect both the independent variables and dependent variables. Furthermore, even though anonymity was well communicated, some participants might have skewed assessments of their own behaviours and not honestly reported them. A self-serving bias could be present given that the questionnaire relied on the self-reporting of participants.

Regarding the sample collected, a few limitations are apparent. First, the survey was completed mostly by individuals living in Canada or the United States. Because the sample was primarily North American, national or cultural effects could not be tested. In addition, the sample size also limited our ability to compare different sub-samples (e.g., accountants working in public versus private accounting, Certified Management Accountants versus Chartered Accountants). The final limitation resulting from the sample was that only employees working in accounting, finance, and audit participated in this study. This was, of course, the intent of the researcher; however, investigating other professional groups or general employees could result in different conclusions.

## **CONCLUSION**

In conclusion, this thesis has taken a first step at examining generational differences in employee commitment and turnover in one field: the accounting profession. Our results suggest that Generation Y cohort members are not that different from their older colleagues. They neither differ in terms of their commitment to the organization

nor the profession, with the exception of normative professional commitment. They do, though, differ in terms of what predicts their intentions to leave both the organization and the profession. All three generations can be retained in the organization by focusing on job satisfaction and building affective organizational commitment, as well as encouraging accounting employees to join professional accounting associations and by building affective professional commitment. Professional associations also have a variety of differences in terms of what predicts membership turnover; however, all three generations can be retained by building affective and continuance professional commitment in addition to supporting its membership's pursuit of a satisfying job.

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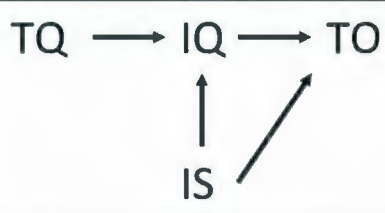
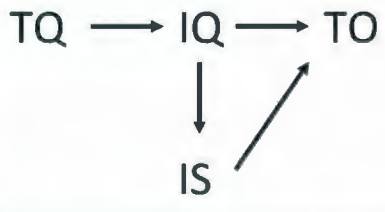
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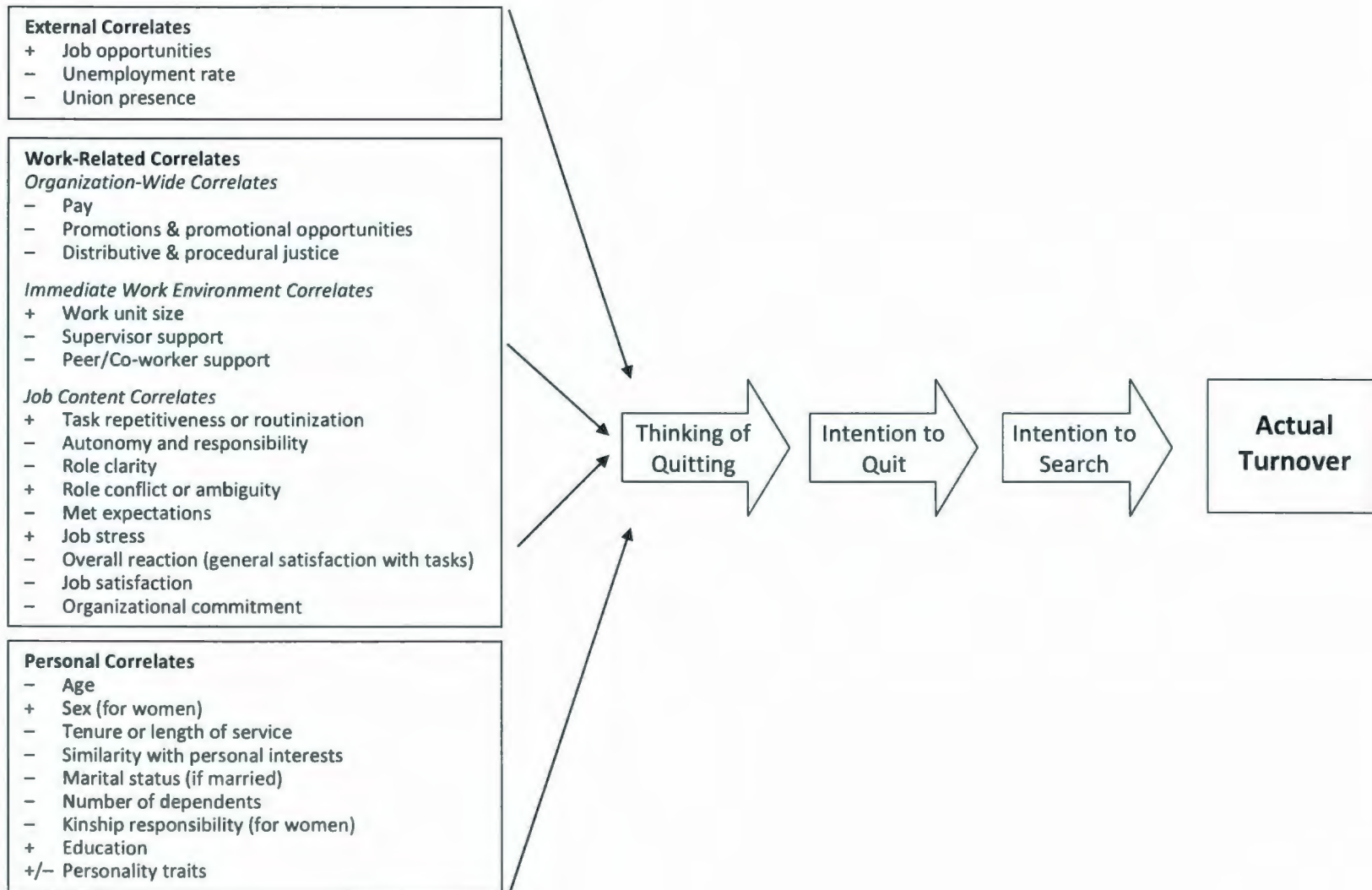
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**Figure 1 – Comparison of Turnover Models**

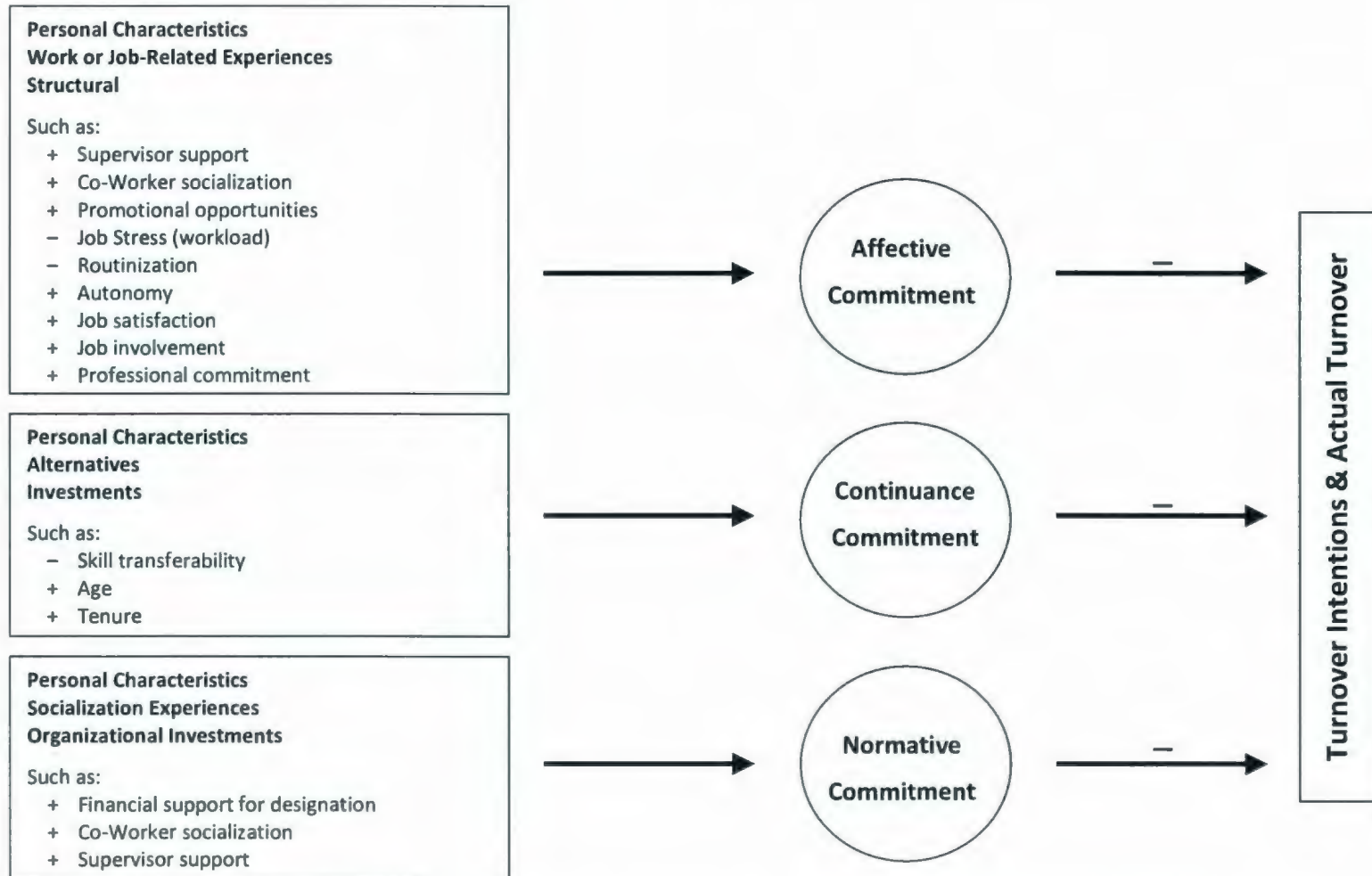
<b>Mobley Model</b> (W.H. Mobley, Horner, & Hollingsworth, 1978)	TQ → IS → IQ → TO
<b>Upper Circuit Model</b> (Arnold & Feldman, 1982)	 <pre> graph LR     TQ --&gt; IQ     IQ --&gt; TO     IS --&gt; IQ     IS --&gt; TO </pre>
<b>Lower Circuit Model</b> (Sager et al., 1998)	 <pre> graph LR     TQ --&gt; IQ     IQ --&gt; TO     IS --&gt; IQ     IS --&gt; TO </pre>
<b>Revised Mobley Model</b> (Hom et al., 1984)	TQ → IQ → IS → TO

\* Where TQ = Thinking of Quitting, IS = Intention to Search, IQ = Intention to Quit, TO = Actual Turnover

**Figure 2 – Antecedents of Turnover**

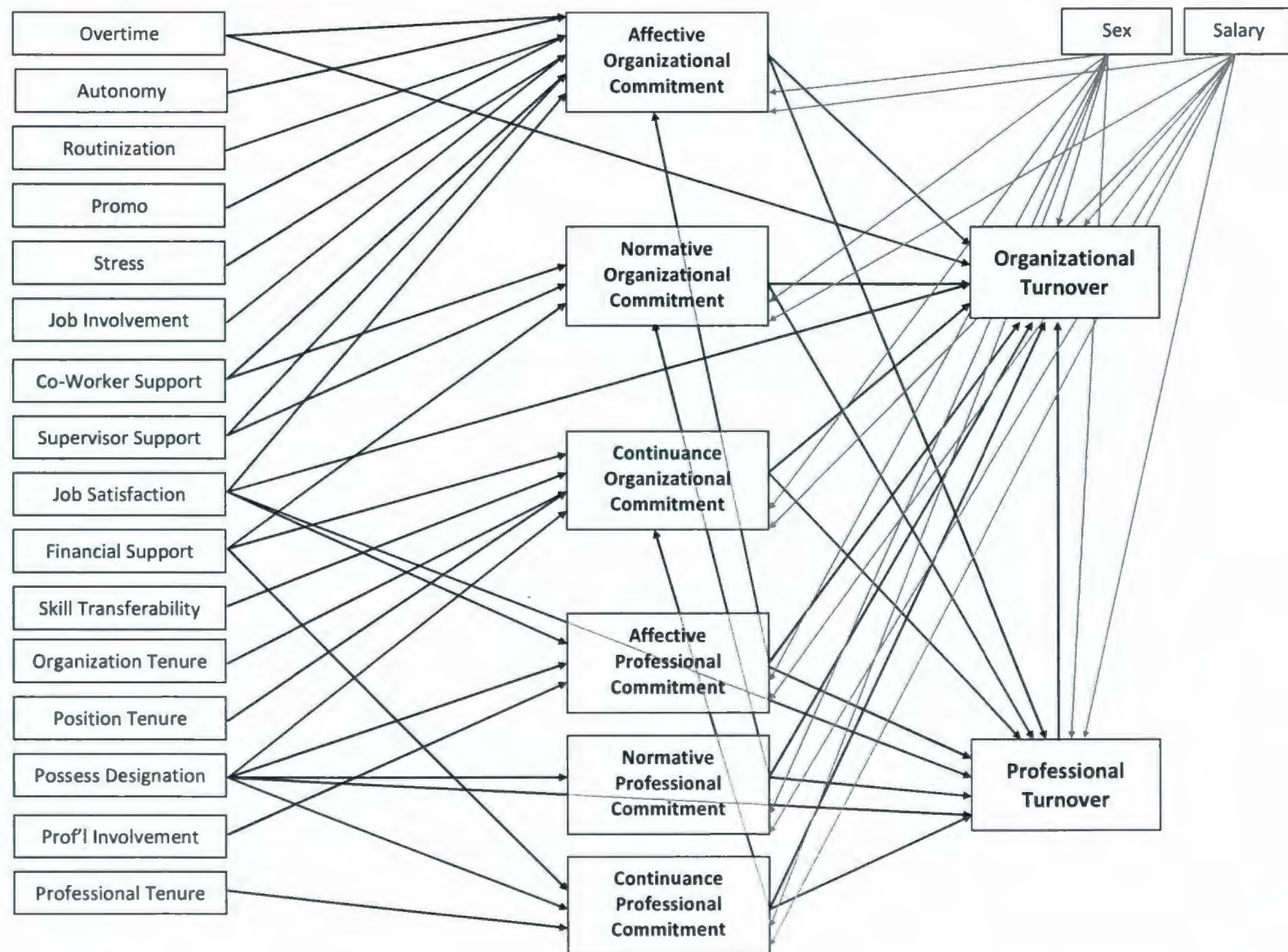


**Figure 3 – Antecedents of Commitment**



\* **Note:** Age & Tenure are both positive, albeit weak, antecedents of affective, continuance and normative commitment (Meyer et al., 2001)

**Figure 4 – PLS-Graph Model**



**Table 1 – Turnover Rates by Industry**

<b>Industry</b>	<b>Turnover Rate</b>
Hospitality	21.3%
Healthcare	15.5%
Real Estate & Construction	15.4%
Distribution & Warehouse	15.3%
Services	14.7%
Not-For-Profit	13.7%
Financial Services	13.3%
Technology	10.6%
Manufacturing	10.2%
Utilities	6.5%
Other <sup>1</sup>	15.1%

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<sup>1</sup> Includes retail, landscaping, newspaper and other organizations involving communications/media

**Table 2 – Variation in Generation Nicknames**

Other Pseudonyms Used	Generational Cohort		
	Baby Boomers	Generation X	Generation Y
	<ul style="list-style-type: none"> <li>▪ Boom</li> <li>▪ Boomer</li> <li>▪ Generation</li> <li>▪ Me Generation</li> <li>▪ The Greatest Generation</li> </ul>	<ul style="list-style-type: none"> <li>▪ X-ers</li> <li>▪ 13<sup>th</sup> Generation</li> <li>▪ Baby Bust</li> <li>▪ Baby Busters</li> <li>▪ Post Boomers</li> <li>▪ Slackers Generation</li> </ul>	<ul style="list-style-type: none"> <li>▪ Millennium</li> <li>▪ Millennials</li> <li>▪ Generation</li> <li>▪ Generation Next</li> <li>▪ Echo-Boomers</li> <li>▪ Baby Boom Echo</li> <li>▪ Dot Coms</li> <li>▪ Internet Generation</li> <li>▪ Echo Generation</li> <li>▪ Nintendo Generation</li> <li>▪ Digital Generation</li> <li>▪ Sunshine Generation</li> <li>▪ Nexters</li> <li>▪ Boomlets</li> <li>▪ KIPPERS (Kids In Parent's Pockets Eroding Retirement Savings!)</li> </ul>

(Foot, 1998; Howe & Strauss, 2000; McCrindle, 2006, n.d.-b; Twenge & Campbell, 2008)

**Table 3 – Variation in Generation Gaps**

Generation	Strauss & Howe, 1991	McCrindle, n.d.	Foot, 1998
Baby Boomers	1943 – 1960	1946 – 1964	1947 – 1966 Front end = 1947 – end of 1950s Middle = late 1950's Back end = 1961 – 1966
Generation X	1961 – 1981	1965 – 1979	1967 – 1979
Generation Y	1982 – 2001	1980 – 1994	1980 – 1995

**Table 4 – Types of Values**

Dimensions	Values	Definition of Types of Values
Openness to Change	Stimulation	Excitement and challenge; an exciting life.
	Self-Direction	Independence; freedom; creativity.
Conservation	Tradition	Commitment and respect; traditional culture and religion; humble.
	Conformity	Abides by social norms and expectations; honours elders; self-disciplined; polite.
	Security	Safety and stability for self, society and others; reciprocation of favours.
Self-Enhancement	Power	Authority over people and resources; social status and wealth.
	Achievement	Ambitious and successful; influential; competent according to social standards.
	Hedonism	Self-satisfaction; enjoys life.
Self-Transcendence	Universalism	Understanding and appreciation for the well-being of people and nature; cares for the environment; at peace.
	Benevolence	Preserves or improves the well-being of others; loyal and honest; helpful.

(S. T. Lyons et al., 2007; Ros et al., 1999; Schwartz, 1999)

**Table 5 – Description of Sample**

	Frequency	Percentage
<b>Sex</b>		
Female	261	53%
Male	235	47%
<b>Generation</b>		
Generation Y	163	33%
Generation X	113	23%
Baby Boomer	220	44%
<b>Employment Type</b>		
Full Time	445	79%
Part Time	30	5%
Contractor	22	4%
Self Employed	20	4%
Temporary	11	2%
Student	27	5%
Other	8	1%
<b>Organization Tenure</b>		
0 to 12 Months	117	24%
13 to 24 Months	93	19%
24 to 60 Months	110	22%
5 to 10 Years	100	20%
11 Years or More	72	15%
<b>Job Position Tenure</b>		
0 to 12 Months	164	33%
13 to 24 Months	114	23%
24 to 60 Months	105	21%
5 to 10 Years	81	16%
11 to 20 Years	26	5%
20 Years or More	5	1%
<b>Profession Tenure</b>		
0 to 12 Months	35	7%
13 to 24 Months	37	7%
24 to 60 Months	99	20%
5 to 10 Years	132	27%
11 to 20 Years	121	24%
20 Years or More	70	14%
<b>Possess a Designation</b>		
Yes	227	46%
No	120	24%
In Progress	147	30%
<b>Financial Support for Designation</b>		
Yes, 100%	122	46%
Yes, Some	60	22%
No, None	85	32%

	Frequency	Percentage
<b>Job Position</b>		
Administrative	69	14%
Internal Auditor	25	5%
External Auditor	106	21%
Analyst	77	16%
Manager	76	15%
Senior Manager	27	5%
Controller	60	12%
Partner	11	2%
Principal	9	2%
Other	35	7%
<b>Overtime (hrs/mth)</b>		
None	95	19%
1 to 10	155	31%
11 to 20	118	24%
21 to 30	60	12%
31 to 40	26	5%
41 to 50	20	4%
51 or More	20	4%
<b>Education</b>		
High School	23	5%
College	56	11%
Undergraduate	167	34%
Designation	176	36%
Graduate Studies	61	12%
Other	10	2%
<b>Salary</b>		
Under \$29,999	65	13%
\$30,000 to \$39,999	64	13%
\$40,000 to \$49,999	69	14%
\$50,000 to \$59,999	58	12%
\$60,000 to \$69,999	66	13%
\$70,000 to \$79,999	49	10%
\$80,000 to \$89,999	39	8%
\$90,000 to \$99,999	21	4%
Over \$100,000	59	12%
<b>Designation</b>		
CGA	71	17%
CMA	85	20%
CA	130	30%
CPA	88	21%
Auditor	12	3%
Other	41	10%

**Table 6 – Correlation Matrix of Latent Constructs for Total Sample**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1 Org Turnover	.89																									
2 Org AC	-.63	.77																								
3 Org NC	-.47	.66	.80																							
4 Org CC	.06	-.13	.02	.82																						
5 Job Satisfaction	-.58	.65	.45	-.21	.81																					
6 Overtime	.09	.09	.12	-.12	.11	--																				
7 Job Involvement	-.05	.23	.29	.06	.27	.29	.83																			
8 Co-Worker Support	-.11	.30	.09	-.15	.27	.01	-.03	.75																		
9 Supervisor Support	-.52	.56	.37	-.15	.48	-.08	.02	.30	.85																	
10 Workload Job Stress	-.02	.19	.12	-.03	.26	.42	.27	.08	.08	.79																
11 Autonomy	-.35	.43	.25	-.18	.48	.13	.16	.17	.38	.08	.78															
12 Routinization	.42	-.50	-.32	.21	-.64	-.20	-.21	-.19	-.44	-.31	-.51	.82														
13 Promo Opportunities	-.48	.48	.31	-.27	.49	.07	.14	.28	.52	.16	.33	-.51	.81													
14 Skill Transferability	-.05	.13	.00	-.37	.23	.13	-.14	.24	.18	.19	.23	-.27	.17	.75												
15 Position Tenure	-.07	.12	-.02	.17	-.01	.06	-.03	-.02	-.06	-.02	.09	.01	-.23	-.11	--											
16 Financial Support	-.12	.10	.06	-.12	.06	.17	.11	.13	.09	.09	.04	-.13	.28	-.02	-.01	--										
17 Sex	.03	-.05	-.09	-.04	-.01	.16	.04	-.08	-.07	.08	.02	-.03	.09	-.06	-.08	.04	--									
18 Salary	-.09	.09	-.03	-.25	.11	.29	-.06	.04	.05	.16	.25	-.25	.18	.33	.07	.06	.15	--								
19 Organization Tenure	-.16	.17	-.04	.13	.04	.02	-.05	.02	.03	-.02	.14	-.06	-.07	-.13	.76	.07	-.02	.18	--							
20 Prof Turnover	.51	-.38	-.28	.21	-.58	-.01	-.10	-.17	-.29	-.09	-.27	.36	-.30	-.28	.01	-.08	.12	-.16	-.03	.85						
21 Possess Designation	-.01	.06	.02	-.17	.04	.23	.06	-.03	-.03	.06	.08	-.13	.07	.11	.09	.07	.09	.45	.08	-.05	--					
22 Prof AC	-.31	.41	.27	-.20	.63	.11	.26	.17	.27	.19	.36	-.41	.29	.30	-.05	.11	-.09	.12	-.03	-.68	.10	.81				
23 Prof NC	-.03	.10	.33	.16	.21	.14	.47	-.12	-.10	.04	.02	-.06	.03	-.16	-.03	.03	-.06	-.16	-.10	-.21	.02	.35	.83			
24 Prof CC	-.03	-.05	.14	.50	-.10	-.04	.17	-.14	-.07	.03	-.17	.15	-.12	-.19	.07	-.08	-.07	-.06	.04	-.03	.01	-.08	.33	.73		
25 Prof Involvement	.08	-.02	.12	-.18	.10	.36	.30	-.07	-.09	.11	.02	-.11	.11	.03	-.14	.24	.12	.10	-.19	-.06	.29	.15	.26	-.06	.75	
26 Prof Tenure	-.16	.05	-.03	.05	.08	.04	-.11	-.07	-.02	.02	.14	-.09	-.17	.15	.50	-.13	-.05	.38	.51	-.14	.27	.04	-.10	.09	-.09	--

**Note:** Values on the diagonal are the square root of the average variance extracted for each construct.

**Table 7 – One-Way ANOVA**

Dependent Variable	Generation (I)	Generation (J)	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence	
						Lower Bound	Upper Bound
Organizational Turnover	Baby Boomer	Gen X	-.50 *	.18	.01	-.91	-.08
		Gen Y	-.86 *	.19	.00	-1.30	-.43
	Gen X	Baby Boomer	-.50 *	.18	.01	.08	.91
		Gen Y	-.37	.16	.05	-.74	.00
	Gen Y	Baby Boomer	.86 *	.19	.00	.43	1.30
		Gen X	.37	.16	.05	.00	.74
Professional Turnover	Baby Boomer	Gen X	-.09	.15	.82	-.44	.26
		Gen Y	-.40 *	.16	.03	-.77	-.03
	Gen X	Baby Boomer	.09	.15	.82	-.26	.44
		Gen Y	-.30	.13	.06	-.62	.01
	Gen Y	Baby Boomer	.40 *	.16	.03	.03	.77
		Gen X	.30	.13	.06	-.01	.62
Org Affective Commitment	Baby Boomer	Gen X	.27	.16	.22	-.11	.65
		Gen Y	.32	.17	.16	-.09	.72
	Gen X	Baby Boomer	-.27	.16	.22	-.65	.11
		Gen Y	.05	.14	.95	-.29	.39
	Gen Y	Baby Boomer	-.32	.17	.16	-.72	.09
		Gen X	-.05	.14	.95	-.39	.29
Org Normative Commitment	Baby Boomer	Gen X	.00	.17	1.00	-.40	.40
		Gen Y	-.19	.18	.55	-.61	.23
	Gen X	Baby Boomer	.00	.17	1.00	-.40	.40
		Gen Y	-.19	.15	.44	-.54	.17
	Gen Y	Baby Boomer	.19	.18	.55	-.23	.61
		Gen X	.19	.15	.44	-.17	.54
Org Continuance Commitment	Baby Boomer	Gen X	.27	.17	.26	-.13	.67
		Gen Y	.33	.18	.17	-.10	.75
	Gen X	Baby Boomer	-.27	.17	.26	-.67	.13
		Gen Y	.06	.15	.92	-.30	.42
	Gen Y	Baby Boomer	-.33	.18	.17	-.75	.10
		Gen X	-.06	.15	.92	-.42	.30
Prof Affective Commitment	Baby Boomer	Gen X	.03	.14	.98	-.31	.36
		Gen Y	.16	.15	.54	-.19	.51
	Gen X	Baby Boomer	-.03	.14	.98	-.36	.31
		Gen Y	.13	.13	.54	-.16	.43
	Gen Y	Baby Boomer	-.16	.15	.54	-.51	.19
		Gen X	-.13	.13	.54	-.43	.16
Prof Normative Commitment	Baby Boomer	Gen X	-.06	.17	.93	-.47	.34
		Gen Y	-.46 *	.18	.03	-.89	-.03
	Gen X	Baby Boomer	.06	.17	.93	-.34	.47
		Gen Y	-.40 *	.15	.03	-.76	-.03
	Gen Y	Baby Boomer	.46 *	.18	.03	.03	.89
		Gen X	.40 *	.15	.03	.03	.76
Prof Continuance Commitment	Baby Boomer	Gen X	.09	.16	.84	-.28	.46
		Gen Y	.19	.17	.47	-.20	.58
	Gen X	Baby Boomer	-.09	.16	.84	-.46	.28
		Gen Y	.11	.14	.73	-.22	.43
	Gen Y	Baby Boomer	-.19	.17	.47	-.58	.20
		Gen X	-.11	.14	.73	-.43	.22

\* The mean difference is significant at the 0.05 level.

**Table 8 – Composite Reliability**

	<b>Total Sample</b>	<b>Baby Boomers</b>	<b>Gen X</b>	<b>Gen Y</b>
Organizational Turnover Intentions	.92	.91	.93	.90
Affective Organizational Commitment	.90	.91	.90	.90
Normative Organizational Commitment	.88	.86	.89	.87
Continuance Organizational Commitment	.86	.87	.87	.85
Job Satisfaction	.88	.86	.88	.90
Job Involvement	.90	.92	.90	.88
Co-Worker Social Support	.79	.79	.75	.84
Supervisor Social Support	.91	.90	.92	.90
Workload Job Stress	.83	.87	.80	.84
Autonomy	.83	.83	.84	.79
Routinization	.86	.78	.88	.84
Promotional Opportunities	.89	.87	.90	.87
Skill Transferability	.84	.87	.83	.81
Professional Turnover Intentions	.88	.82	.91	.89
Affective Professional Commitment	.88	.92	.88	.86
Normative Professional Commitment	.90	.89	.90	.90
Continuance Professional Commitment	.85	.90	.86	.80
Professional Involvement	.79	.84	.81	.72

**Table 9 – Correlation Matrix of Latent Constructs for Baby Boomers**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1 Org Turnover	.88																									
2 Org AC	-.56	.80																								
3 Org NC	-.38	.67	.78																							
4 Org CC	-.08	-.11	-.03	.83																						
5 Job Satisfaction	-.49	.67	.47	-.24	.78																					
6 Overtime	.17	.15	.11	-.31	.19	--																				
7 Job Involvement	-.03	.26	.34	.02	.28	.40	.86																			
8 Co-Worker Support	-.19	.35	.13	-.13	.39	-.07	.05	.74																		
9 Supervisor Support	-.39	.48	.31	-.01	.46	.04	.08	.21	.83																	
10 Workload Job Stress	.21	.10	.10	-.20	.12	.49	.44	-.16	-.02	.83																
11 Autonomy	-.20	.49	.19	-.42	.47	.32	.11	.29	.19	.12	.79															
12 Routinization	.06	-.40	-.19	.34	-.45	-.29	-.09	-.26	-.26	-.14	-.52	.75														
13 Promo Opportunities	-.45	.46	.21	-.24	.48	-.03	.07	.30	.45	.06	.25	-.33	.80													
14 Skill Transferability	.13	.15	.04	-.40	.19	.27	-.07	.24	.04	.23	.33	-.43	.10	.79												
15 Position Tenure	-.14	.15	-.07	.09	.02	-.07	-.02	.19	-.07	-.17	.10	.03	-.10	-.13	--											
16 Financial Support	.05	-.03	-.10	-.19	.08	.15	.12	.01	-.06	.15	.09	-.04	.10	-.01	.08	--										
17 Sex	-.08	-.02	-.13	-.03	.06	.14	-.14	-.06	.07	.06	.08	.02	.23	-.04	-.10	.07	--									
18 Salary	.08	.02	-.14	-.32	.06	.37	-.06	.01	.07	.27	.28	-.27	.21	.39	-.21	.03	.41	--								
19 Organization Tenure	-.25	.13	-.17	.17	.00	-.14	-.11	.18	.06	-.20	.14	.04	-.01	-.38	.62	.09	.07	-.07	--							
20 Prof Turnover	.60	-.40	-.29	.17	-.53	-.09	-.04	-.19	-.27	-.03	-.29	.21	-.29	-.19	-.02	-.06	.05	-.18	-.09	.77						
21 Possess Designation	.06	.10	.00	-.21	.07	.26	.08	-.03	-.07	.03	.11	-.11	.12	.11	.01	.29	.31	.41	-.05	-.01	--					
22 Prof AC	-.15	.41	.26	-.30	.61	.19	.23	.23	.20	.19	.42	-.38	.22	.30	.04	.18	-.06	.11	-.06	-.47	.14	.86				
23 Prof NC	-.03	.18	.37	.17	.19	.02	.42	-.08	.02	.14	-.08	.13	-.02	-.13	.05	.05	-.19	-.24	-.05	-.10	-.01	.30	.81			
24 Prof CC	-.21	.03	.17	.69	-.12	-.17	.22	-.11	.11	.02	-.35	.34	-.06	-.23	-.04	-.09	-.15	-.26	.02	-.08	-.15	-.12	.33	.80		
25 Prof Involvement	.12	.07	.12	-.32	.09	.47	.30	-.10	-.02	.24	.13	-.09	.08	.18	-.10	.30	.12	.29	-.28	-.08	.55	.25	.19	-.10	.79	
26 Prof Tenure	-.04	.01	-.08	.06	-.07	-.01	-.13	.01	.03	-.04	-.06	.08	-.09	.22	.30	-.01	-.03	.18	.17	-.15	.14	.04	.01	.02	.04	--

Note: Values on the diagonal are the square root of the average variance extracted for each construct.

**Table 10 – Correlation Matrix of Latent Constructs for Generation X**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1 Org Turnover	.90																									
2 Org AC	-.65	.77																								
3 Org NC	-.50	.68	.82																							
4 Org CC	.10	-.12	.02	.83																						
5 Job Satisfaction	-.65	.67	.51	-.27	.81																					
6 Overtime	.09	.07	.15	-.06	.14	--																				
7 Job Involvement	-.14	.28	.31	.10	.29	.26	.83																			
8 Co-Worker Support	-.05	.24	.13	-.06	.25	.02	.03	.71																		
9 Supervisor Support	-.57	.60	.40	-.16	.54	-.13	.03	.28	.87																	
10 Workload Job Stress	-.13	.20	.07	.07	.26	.41	.14	.11	.08	.76																
11 Autonomy	-.37	.48	.31	-.15	.52	.09	.22	.12	.47	.05	.80															
12 Routinization	.51	-.57	-.37	.26	-.74	-.23	-.25	-.13	-.47	-.31	-.54	.84														
13 Promo Opportunities	-.57	.55	.37	-.25	.64	.10	.15	.16	.57	.15	.42	-.65	.83													
14 Skill Transferability	-.04	.09	-.06	-.38	.21	.10	-.21	.16	.18	.13	.24	-.25	.15	.74												
15 Position Tenure	.08	.04	.01	.21	-.14	.09	.06	-.04	-.06	.08	-.02	.14	-.25	-.17	--											
16 Financial Support	-.18	.10	.06	-.04	.13	.10	.08	.11	.11	.01	.06	-.15	.27	-.05	.05	--										
17 Sex	.02	-.09	-.07	-.04	-.04	.15	.02	-.12	-.14	.11	-.09	-.01	.00	-.05	-.14	-.07	--									
18 Salary	-.06	.08	.02	-.28	.15	.39	.03	.01	.03	.14	.24	-.25	.26	.36	-.07	.07	.15	--								
19 Organization Tenure	-.04	.15	.04	.15	-.03	.05	.06	.04	.02	.10	.07	.04	-.02	-.12	.70	.21	-.13	.04	--							
20 Prof Turnover	.49	-.38	-.31	.23	-.59	-.07	-.11	-.15	-.32	-.09	-.29	.45	-.38	-.23	.09	-.16	.10	-.19	.04	.88						
21 Possess Designation	-.02	.02	.03	-.20	.02	.30	.11	-.10	-.03	.02	.07	-.14	.11	.11	-.05	-.02	.07	.41	-.11	-.06	--					
22 Prof AC	-.38	.47	.31	-.19	.62	.14	.21	.16	.31	.15	.33	-.46	.37	.24	-.12	.13	-.13	.13	-.04	-.76	.06	.81				
23 Prof NC	-.12	.14	.37	.12	.24	.24	.43	-.03	-.04	-.01	.03	-.13	.04	-.17	.07	.08	-.06	-.02	.00	-.30	.13	.39	.83			
24 Prof CC	-.05	-.01	.14	.41	-.07	.06	.16	.01	-.02	.07	-.12	.09	-.09	-.12	.07	-.03	.02	.02	.01	-.04	.07	-.10	.25	.75		
25 Prof Involvement	-.02	.01	.12	-.22	.12	.34	.30	-.08	-.09	-.02	.08	-.14	.10	-.03	-.05	.24	.11	.16	-.06	-.10	.26	.12	.27	-.20	.76	
26 Prof Tenure	-.13	.04	.08	-.01	.10	.10	.03	-.01	-.02	.03	.13	-.07	.00	.13	.18	-.02	-.01	.28	.09	-.18	.16	.07	.12	.10	.07	--

**Note:** Values on the diagonal are the square root of the average variance extracted for each construct.

**Table 11 – Correlation Matrix of Latent Constructs for Generation Y**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1 Org Turnover	.86																									
2 Org AC	-.63	.77																								
3 Org NC	-.52	.65	.79																							
4 Org CC	.15	-.18	.06	.81																						
5 Job Satisfaction	-.51	.61	.38	-.16	.83																					
6 Overtime	.02	.09	.06	-.05	.03	--																				
7 Job Involvement	-.02	.17	.22	.08	.30	.22	.80																			
8 Co-Worker Support	-.19	.39	.02	-.24	.30	.03	-.16	.80																		
9 Supervisor Support	-.55	.59	.37	-.22	.42	-.09	-.05	.40	.83																	
10 Workload Job Stress	-.06	.29	.19	-.04	.35	.35	.29	.20	.16	.80																
11 Autonomy	-.34	.32	.22	-.14	.42	.07	.19	.23	.37	.11	.75															
12 Routinization	.43	-.48	-.35	.12	-.59	-.12	-.26	-.27	-.51	-.44	-.45	.80														
13 Promo Opportunities	-.51	.50	.28	-.29	.39	.09	.13	.40	.53	.28	.37	-.47	.79													
14 Skill Transferability	-.20	.19	.08	-.35	.31	.06	-.09	.33	.29	.21	.18	-.29	.31	.72												
15 Position Tenure	.07	.08	.05	.12	-.08	.26	.06	-.03	-.09	.05	-.03	.02	-.10	-.11	--											
16 Financial Support	-.25	.21	.13	-.14	.02	.29	.06	.18	.15	.15	.09	-.19	.34	.06	.22	--										
17 Sex	.11	-.04	-.13	-.05	-.02	.21	.16	-.05	-.06	.10	.15	-.04	.10	-.06	.01	.15	--									
18 Salary	-.11	.09	.02	-.26	.02	.12	-.06	.12	.09	.14	.17	-.19	.24	.24	.11	.26	.04	--								
19 Organization Tenure	.06	.14	.00	-.08	-.07	.22	.06	.07	.07	.06	-.01	-.05	.11	-.03	.65	.33	.02	.24	--							
20 Prof Turnover	.47	-.37	-.26	.22	-.59	.13	-.18	-.22	-.26	-.13	-.20	.29	-.27	-.39	.14	-.05	.16	-.02	.13	.85						
21 Possess Designation	.07	.04	.04	-.16	.03	.12	.05	.05	.01	.13	-.01	-.11	.08	.06	.19	.15	.01	.47	.28	-.02	--					
22 Prof AC	-.31	.34	.24	-.16	.66	.01	.36	.16	.25	.21	.38	-.37	.28	.38	-.12	.07	-.04	.08	-.09	-.69	.12	.78				
23 Prof NC	.03	.02	.22	.23	.22	.06	.53	-.26	-.24	.02	.12	-.08	-.01	-.16	-.04	-.09	.01	-.23	-.11	-.21	-.07	.36	.83			
24 Prof CC	.15	-.17	.14	.51	-.15	-.08	.19	-.34	-.30	-.03	-.19	.20	-.20	-.29	.10	-.13	-.12	-.11	-.02	.03	.04	-.03	.49	.66		
25 Prof Involvement	.09	-.08	.10	.04	.15	.29	.31	-.12	-.15	.15	-.06	-.16	.05	-.02	.00	.12	.13	-.05	-.03	-.07	.21	.17	.28	.26	.68	
26 Prof Tenure	.07	-.09	-.02	-.06	-.07	.14	-.02	-.05	-.06	.11	-.02	-.02	-.15	.16	.37	.04	-.03	.33	.48	.06	.38	-.08	-.16	.07	.02	--

Note: Values on the diagonal are the square root of the average variance extracted for each construct.

**Table 12 – Average Variance Explained**

	<b>Total Sample</b>	<b>Baby Boomers</b>	<b>Gen X</b>	<b>Gen Y</b>
Organizational Turnover Intentions	.79	.78	.81	.74
Affective Organizational Commitment	.60	.64	.59	.59
Normative Organizational Commitment	.64	.61	.67	.63
Continuance Organizational Commitment	.68	.69	.69	.65
Job Satisfaction	.66	.61	.65	.69
Job Involvement	.69	.73	.69	.64
Co-Worker Social Support	.56	.55	.50	.63
Supervisor Social Support	.72	.69	.75	.69
Workload Job Stress	.63	.69	.58	.64
Autonomy	.62	.62	.64	.56
Routinization	.67	.57	.70	.64
Promotional Opportunities	.66	.64	.68	.63
Skill Transferability	.56	.63	.55	.53
Professional Turnover Intentions	.72	.60	.77	.72
Affective Professional Commitment	.65	.74	.65	.61
Normative Professional Commitment	.68	.66	.69	.69
Continuance Professional Commitment	.53	.63	.56	.44
Professional Involvement	.56	.63	.59	.47

**Table 13 – PLS Regression Results for Organizational Turnover**

	TOTAL SAMPLE			BABY BOOMERS			GENERATION X			GENERATION Y		
	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat
Org Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org AC	<b>-0.36</b>	<b>0.05</b>	<b>7.12</b>	<b>-0.39</b>	<b>0.10</b>	<b>3.76</b>	<b>-0.38</b>	<b>0.08</b>	<b>4.47</b>	<b>-0.31</b>	<b>0.09</b>	<b>3.24</b>
Org NC	<b>-0.11</b>	<b>0.05</b>	<b>2.28</b>	0.02	0.05	0.36	-0.06	0.06	1.02	<b>-0.24</b>	<b>0.09</b>	<b>2.78</b>
Org CC	-0.07	0.04	1.72	-0.01	0.05	0.11	-0.06	0.05	1.25	-0.04	0.06	0.65
Job Satisfaction	<b>-0.28</b>	<b>0.06</b>	<b>4.91</b>	<b>-0.20</b>	<b>0.10</b>	<b>1.99</b>	<b>-0.36</b>	<b>0.09</b>	<b>4.01</b>	-0.15	0.09	1.74
Overtime	<b>0.14</b>	<b>0.03</b>	<b>4.38</b>	<b>0.20</b>	<b>0.08</b>	<b>2.51</b>	<b>0.17</b>	<b>0.05</b>	<b>3.34</b>	0.03	0.03	0.85
Job Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Co-Worker Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Workload Job Stress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Autonomy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Routinization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Promo Opportunities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Skill Transferability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Position Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Financial Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sex	-0.04	0.03	1.46	<b>-0.18</b>	<b>0.07</b>	<b>2.49</b>	-0.05	0.04	1.38	0.02	0.04	0.40
Salary	-0.03	0.03	1.20	<b>0.15</b>	<b>0.07</b>	<b>2.22</b>	-0.02	0.03	0.59	-0.06	0.05	1.16
Organization Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Turnover	<b>0.38</b>	<b>0.05</b>	<b>8.14</b>	<b>0.52</b>	<b>0.08</b>	<b>6.72</b>	<b>0.35</b>	<b>0.08</b>	<b>4.54</b>	<b>0.32</b>	<b>0.08</b>	<b>3.76</b>
Possess Designation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof AC	<b>0.24</b>	<b>0.05</b>	<b>4.33</b>	<b>0.27</b>	<b>0.11</b>	<b>2.53</b>	<b>0.27</b>	<b>0.08</b>	<b>3.24</b>	0.14	0.08	1.76
Prof NC	<b>0.08</b>	<b>0.04</b>	<b>2.12</b>	0.09	0.06	1.41	0.01	0.04	0.19	0.09	0.07	1.32
Prof CC	-0.02	0.03	0.71	-0.13	0.08	1.68	-0.01	0.04	0.24	0.08	0.06	1.36
Prof Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Note:** T-statistics generated by bootstrapping using 200 samples, shading added for emphasis only.

**Table 14 – PLS Regression Results for Affective Organizational Commitment**

	TOTAL SAMPLE			BABY BOOMERS			GENERATION X			GENERATION Y		
	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat
Org Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org NC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org CC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Job Satisfaction	<b>0.37</b>	<b>0.05</b>	<b>6.76</b>	<b>0.37</b>	<b>0.12</b>	<b>3.00</b>	<b>0.27</b>	<b>0.10</b>	<b>2.73</b>	<b>0.45</b>	<b>0.10</b>	<b>4.60</b>
Overtime	0.03	0.03	1.16	-0.01	0.05	0.17	-0.01	0.03	0.22	0.08	0.05	1.56
Job Involvement	<b>0.08</b>	<b>0.04</b>	<b>2.22</b>	0.08	0.06	1.30	<b>0.13</b>	<b>0.05</b>	<b>2.32</b>	0.09	0.06	1.58
Co-Worker Support	<b>0.07</b>	<b>0.03</b>	<b>2.18</b>	0.05	0.05	1.00	0.04	0.05	0.93	0.10	0.06	1.71
Supervisor Support	<b>0.28</b>	<b>0.05</b>	<b>5.87</b>	<b>0.20</b>	<b>0.07</b>	<b>2.66</b>	<b>0.29</b>	<b>0.07</b>	<b>4.31</b>	<b>0.35</b>	<b>0.10</b>	<b>3.58</b>
Workload Job Stress	0.01	0.02	0.55	0.02	0.06	0.37	0.04	0.04	0.98	0.01	0.04	0.23
Autonomy	<b>0.08</b>	<b>0.04</b>	<b>1.97</b>	<b>0.24</b>	<b>0.09</b>	<b>2.85</b>	0.08	0.05	1.48	-0.03	0.05	0.67
Routinization	-0.02	0.04	0.59	-0.01	0.06	0.25	-0.06	0.06	1.01	0.04	0.05	0.75
Promo Opportunities	<b>0.09</b>	<b>0.04</b>	<b>2.02</b>	0.13	0.08	1.62	0.09	0.07	1.19	0.14	0.08	1.88
Skill Transferability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Position Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Financial Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sex	-0.04	0.03	1.38	-0.05	0.06	0.94	-0.01	0.03	0.44	-0.05	0.04	1.13
Salary	-0.01	0.02	0.49	-0.09	0.07	1.31	-0.04	0.05	0.87	0.02	0.04	0.54
Organization Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Possess Designation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof AC	0.00	0.04	0.00	-0.02	0.05	0.34	0.09	0.06	1.44	-0.12	0.07	1.72
Prof NC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof CC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Note:** T-statistics generated by bootstrapping using 200 samples, shading added for emphasis only.

**Table 15 – PLS Regression Results for Normative Organizational Commitment**

	TOTAL SAMPLE			BABY BOOMERS			GENERATION X			GENERATION Y		
	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat
Org Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org NC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org CC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Job Satisfaction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Job Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Co-Worker Support	0.01	0.03	0.35	0.10	0.09	1.14	0.03	0.04	0.77	-0.12	0.07	1.57
Supervisor Support	<b>0.40</b>	<b>0.04</b>	<b>9.01</b>	<b>0.29</b>	<b>0.09</b>	<b>3.18</b>	<b>0.41</b>	<b>0.07</b>	<b>6.26</b>	<b>0.47</b>	<b>0.08</b>	<b>6.17</b>
Workload Job Stress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Autonomy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Routinization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Promo Opportunities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Skill Transferability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Position Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Financial Support	0.01	0.02	0.35	-0.10	0.07	1.41	-0.02	0.04	0.67	0.12	0.07	1.77
Sex	-0.05	0.03	1.51	-0.05	0.07	0.75	0.02	0.04	0.49	-0.13	0.07	1.94
Salary	0.01	0.03	0.51	-0.05	0.06	0.83	0.01	0.04	0.26	0.04	0.05	0.75
Organization Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Possess Designation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof NC	<b>0.37</b>	<b>0.04</b>	<b>9.05</b>	<b>0.36</b>	<b>0.08</b>	<b>4.49</b>	<b>0.40</b>	<b>0.06</b>	<b>6.34</b>	<b>0.33</b>	<b>0.08</b>	<b>4.11</b>
Prof CC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Note:** T-statistics generated by bootstrapping using 200 samples, shading added for emphasis only.

**Table 16 – PLS Regression Results for Continuance Organizational Commitment**

	TOTAL SAMPLE			BABY BOOMERS			GENERATION X			GENERATION Y		
	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat
Org Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org NC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org CC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Job Satisfaction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Job Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Co-Worker Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Workload Job Stress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Autonomy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Routinization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Promo Opportunities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Skill Transferability	<b>-0.22</b>	<b>0.04</b>	<b>5.60</b>	<b>-0.19</b>	<b>0.08</b>	<b>2.42</b>	<b>-0.25</b>	<b>0.06</b>	<b>3.98</b>	<b>-0.18</b>	<b>0.07</b>	<b>2.52</b>
Position Tenure	0.12	0.06	1.94	0.07	0.07	1.05	0.08	0.06	1.20	<b>0.19</b>	<b>0.08</b>	<b>2.22</b>
Financial Support	<b>-0.07</b>	<b>0.03</b>	<b>2.12</b>	<b>-0.14</b>	<b>0.06</b>	<b>2.54</b>	-0.05	0.05	1.16	-0.03	0.05	0.62
Sex	0.02	0.03	0.74	0.12	0.08	1.49	-0.02	0.04	0.41	0.00	0.04	0.09
Salary	<b>-0.11</b>	<b>0.04</b>	<b>2.64</b>	-0.08	0.07	1.22	<b>-0.14</b>	<b>0.06</b>	<b>2.18</b>	-0.09	0.07	1.37
Organization Tenure	0.03	0.04	0.71	0.04	0.07	0.66	0.07	0.06	1.06	-0.14	0.09	1.66
Prof Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Possess Designation	<b>-0.11</b>	<b>0.04</b>	<b>3.04</b>	-0.05	0.06	0.96	<b>-0.13</b>	<b>0.06</b>	<b>2.17</b>	-0.11	0.08	1.43
Prof AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof NC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof CC	<b>0.44</b>	<b>0.04</b>	<b>11.72</b>	<b>0.62</b>	<b>0.07</b>	<b>9.17</b>	<b>0.38</b>	<b>0.06</b>	<b>6.18</b>	<b>0.43</b>	<b>0.07</b>	<b>6.06</b>
Prof Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Note:** T-statistics generated by bootstrapping using 200 samples, shading added for emphasis only.

**Table 17 – PLS Regression Results for Professional Turnover**

	TOTAL SAMPLE			BABY BOOMERS			GENERATION X			GENERATION Y		
	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat
Org Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org AC	0.03	0.04	0.76	-0.03	0.08	0.35	<b>0.14</b>	<b>0.07</b>	<b>2.03</b>	-0.03	0.05	0.69
Org NC	-0.04	0.03	1.15	-0.04	0.08	0.50	-0.09	0.05	1.55	-0.03	0.04	0.71
Org CC	<b>0.13</b>	<b>0.04</b>	<b>3.38</b>	0.16	0.11	1.41	<b>0.13</b>	<b>0.05</b>	<b>2.83</b>	<b>0.17</b>	<b>0.06</b>	<b>2.73</b>
Job Satisfaction	<b>-0.25</b>	<b>0.05</b>	<b>5.41</b>	<b>-0.37</b>	<b>0.12</b>	<b>3.09</b>	<b>-0.20</b>	<b>0.07</b>	<b>2.99</b>	<b>-0.21</b>	<b>0.09</b>	<b>2.36</b>
Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Job Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Co-Worker Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Workload Job Stress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Autonomy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Routinization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Promo Opportunities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Skill Transferability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Position Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Financial Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sex	<b>0.07</b>	<b>0.03</b>	<b>2.43</b>	0.09	0.07	1.35	0.02	0.03	0.68	<b>0.12</b>	<b>0.06</b>	<b>2.12</b>
Salary	<b>-0.08</b>	<b>0.03</b>	<b>2.43</b>	<b>-0.23</b>	<b>0.08</b>	<b>2.78</b>	-0.05	0.04	1.39	0.03	0.05	0.66
Organization Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Possess Designation	0.06	0.03	1.91	0.10	0.08	1.34	0.04	0.04	0.94	0.08	0.05	1.59
Prof AC	<b>-0.52</b>	<b>0.04</b>	<b>11.79</b>	<b>-0.23</b>	<b>0.12</b>	<b>1.98</b>	<b>-0.68</b>	<b>0.05</b>	<b>13.03</b>	<b>-0.56</b>	<b>0.09</b>	<b>6.39</b>
Prof NC	0.06	0.03	1.90	0.10	0.08	1.12	0.05	0.04	1.25	0.09	0.06	1.34
Prof CC	<b>-0.17</b>	<b>0.04</b>	<b>4.58</b>	<b>-0.32</b>	<b>0.13</b>	<b>2.52</b>	<b>-0.17</b>	<b>0.05</b>	<b>3.37</b>	-0.13	0.07	1.76
Prof Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Note:** T-statistics generated by bootstrapping using 200 samples, shading added for emphasis only.

**Table 18 – PLS Regression Results for Affective Professional Commitment**

	TOTAL SAMPLE			BABY BOOMERS			GENERATION X			GENERATION Y		
	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat
Org Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org NC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org CC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Job Satisfaction	<b>0.61</b>	<b>0.03</b>	<b>17.58</b>	<b>0.60</b>	<b>0.06</b>	<b>9.22</b>	<b>0.61</b>	<b>0.06</b>	<b>10.56</b>	<b>0.65</b>	<b>0.05</b>	<b>12.84</b>
Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Job Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Co-Worker Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Workload Job Stress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Autonomy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Routinization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Promo Opportunities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Skill Transferability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Position Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Financial Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sex	<b>-0.10</b>	<b>0.03</b>	<b>3.14</b>	<b>-0.15</b>	<b>0.07</b>	<b>1.97</b>	<b>-0.13</b>	<b>0.05</b>	<b>2.47</b>	-0.03	0.04	0.83
Salary	0.04	0.03	1.18	0.08	0.07	1.15	0.04	0.04	1.01	0.03	0.05	0.71
Organization Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Possess Designation	0.05	0.03	1.31	0.01	0.06	0.24	0.03	0.04	0.71	0.07	0.05	1.35
Prof AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof NC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof CC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Involvement	<b>0.09</b>	<b>0.03</b>	<b>2.64</b>	<b>0.18</b>	<b>0.09</b>	<b>2.13</b>	0.05	0.05	1.06	0.07	0.06	1.23
Prof Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note: T-statistics generated by bootstrapping using 200 samples, shading added for emphasis only.

**Table 19 – PLS Regression Results for Normative Professional Commitment**

	TOTAL SAMPLE			BABY BOOMERS			GENERATION X			GENERATION Y		
	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat
Org Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org NC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org CC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Job Satisfaction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Job Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Co-Worker Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Workload Job Stress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Autonomy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Routinization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Promo Opportunities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Skill Transferability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Position Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Financial Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sex	-0.03	0.03	1.02	-0.13	0.09	1.54	-0.07	0.06	1.16	0.02	0.05	0.46
Salary	<b>-0.20</b>	<b>0.05</b>	<b>3.83</b>	<b>-0.24</b>	<b>0.10</b>	<b>2.37</b>	-0.07	0.06	1.22	<b>-0.25</b>	<b>0.09</b>	<b>2.70</b>
Organization Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Possess Designation	<b>0.11</b>	<b>0.05</b>	<b>2.15</b>	0.14	0.09	1.55	<b>0.17</b>	<b>0.07</b>	<b>2.40</b>	0.05	0.05	0.91
Prof AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof NC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof CC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Note:** T-statistics generated by bootstrapping using 200 samples, shading added for emphasis only.

**Table 20 – PLS Regression Results for Continuance Professional Commitment**

	TOTAL SAMPLE			BABY BOOMERS			GENERATION X			GENERATION Y		
	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat	Beta	SE	T-Stat
Org Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org NC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Org CC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Job Satisfaction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Job Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Co-Worker Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervisor Support	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Workload Job Stress	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Autonomy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Routinization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Promo Opportunities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Skill Transferability	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Position Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Financial Support	-0.06	0.04	1.47	-0.07	0.08	0.88	-0.03	0.05	0.56	-0.09	0.08	1.15
Sex	-0.05	0.04	1.19	-0.03	0.07	0.47	0.02	0.04	0.37	-0.10	0.06	1.56
Salary	<b>-0.11</b>	<b>0.05</b>	<b>2.39</b>	<b>-0.25</b>	<b>0.10</b>	<b>2.43</b>	-0.04	0.05	0.68	-0.15	0.09	1.72
Organization Tenure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Turnover	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Possess Designation	0.04	0.04	1.09	-0.03	0.07	0.47	0.06	0.06	1.02	0.09	0.07	1.42
Prof AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof NC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof CC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Involvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prof Tenure	<b>0.11</b>	<b>0.05</b>	<b>2.31</b>	0.07	0.07	1.07	0.10	0.06	1.68	0.09	0.07	1.18

**Note:** T-statistics generated by bootstrapping using 200 samples, shading added for emphasis only.

## ***Appendix A – Antecedents of Organizational Commitment***

### *Antecedents of the Unidimensional Model of Commitment*

	<b>Antecedents</b>
Mowday et al., 1982	<p>Pre-entry Variables</p> <ul style="list-style-type: none"><li>▪ Personal characteristics (e.g., age, tenure, education, need for achievement)</li><li>▪ Job choice characteristics</li><li>▪ Expectancies about the job</li></ul> <p>Post-entry Variables</p> <ul style="list-style-type: none"><li>▪ Personal influences</li><li>▪ Organizational influences</li><li>▪ Non-organizational influences</li></ul>
Kiesler, 1971, c.f., Meyer et al., 1991	<p>Situational Characteristics</p> <ul style="list-style-type: none"><li>▪ Importance</li><li>▪ Explicitness</li><li>▪ Irrevocability of the act</li><li>▪ Degree of volition involved in the decision to act</li></ul>

*Antecedents of the Multidimensional Model of Commitment*

	<b>Affective</b>	<b>Continuance</b>	<b>Normative</b>
Allen & Meyer, 1990	<ul style="list-style-type: none"> <li>▪ Job challenge – perceptions of whether their jobs are challenging</li> <li>▪ Role clarity – perceptions of whether roles are clearly defined</li> <li>▪ Goal clarity – perceptions of whether goals are clearly defined</li> <li>▪ Goal difficulty – perceptions of whether goals are difficult</li> <li>▪ Management receptiveness – perceptions of whether management is receptive to employee suggestions</li> <li>▪ Peer cohesion – perceptions of the whether employees are cohesive</li> <li>▪ Organizational dependability – perceptions of whether the organization is dependable</li> <li>▪ Equity – perceptions of whether employees are treated equitably</li> <li>▪ Personal importance – perceptions of whether employees are made to feel important</li> <li>▪ Feedback – perceptions of whether feedback is provided</li> <li>▪ Participation – perceptions of whether employees are allowed to participate in decisions</li> </ul>	<ul style="list-style-type: none"> <li>▪ Skills – transferability of organization-based skills to other organizations</li> <li>▪ Education – transferability of formal education to other organizations</li> <li>▪ Relocate – likelihood that employees would have to move to another geographical area</li> <li>▪ Self-investment – extent to which employees felt they ‘themselves’ had invested (i.e., time and energy ‘learning the ropes’) in the organization</li> <li>▪ Pension – extent to which their pension fund would be reduced if they left</li> <li>▪ Community – proportion of employee’s life during which they had resided locally</li> </ul>	<ul style="list-style-type: none"> <li>▪ Loyalty – extent to which employees feel that the organization expects their loyalty</li> </ul>
Meyer et al., 1991	<ul style="list-style-type: none"> <li>▪ Confirmation of expectations</li> <li>▪ Job scope (e.g., job challenge, participation in decision making)</li> </ul>	<p>Anything that makes leaving the organization costly or difficult (e.g., loss of benefits, loss of friendships), specifically categorized as:</p> <ul style="list-style-type: none"> <li>▪ Lack of available alternatives</li> <li>▪ Lost investments if organization is left (e.g., job search time, training and socialization on the job)</li> </ul>	

	<b>Affective</b>	<b>Continuance</b>	<b>Normative</b>
Meyer & Herscovitch, 2001	<ul style="list-style-type: none"> <li>Develops when an individual becomes involved in, recognizes the value-relevance of, and/or derives his or her identity from, association with an entity or pursuit of a course of action</li> </ul>	<ul style="list-style-type: none"> <li>Develops when an individual recognizes that he or she stands to lose investments, and/or perceives that there are no alternatives other than to pursue a course of action of relevance to a particular target</li> </ul>	<ul style="list-style-type: none"> <li>Develops as a result of the internalization of norms through socialization, the receipt of benefits that induces a need to reciprocate, and/or acceptance of the terms of a psychological contract</li> </ul>
Meyer et al., 2001	<ul style="list-style-type: none"> <li>Personal characteristics</li> <li>Work experiences</li> </ul>	<ul style="list-style-type: none"> <li>Personal characteristics</li> <li>Alternatives</li> <li>Investments</li> </ul>	<ul style="list-style-type: none"> <li>Personal characteristics</li> <li>Socialization experiences</li> <li>Organizational investments</li> </ul>
Ko, Price & Mueller, 1997	<ul style="list-style-type: none"> <li>Job autonomy – degree of power exercised</li> <li>Routinization – amount of repetition or redundancy</li> <li>Role ambiguity – clarity of role expectations</li> <li>Role conflict – incompatibility of role expectations</li> <li>Workload – amount of work/challenge</li> <li>Resource adequacy – appropriate resources provided</li> <li>Supervisory support – degree to which supervisor is supportive (job-related)</li> <li>Co-worker support – degree to which co-workers are supportive (not necessarily job-related)</li> <li>Distributive justice – rewards and punishments are fair</li> <li>Promotional chances – opportunities exist for upwards mobility</li> <li>Job security – degree of stability with job position and organization</li> <li>Job hazards – safe working environment</li> <li>Pay – rewarding for the work demands and comparative to other similar positions</li> </ul>	<ul style="list-style-type: none"> <li>Self-investment – effort, time and energy expended on the organization</li> <li>General training – transferability of job skills and knowledge</li> <li>Support from supervisor – loss of social relationships and cost of having to form new networks</li> <li>Support from co-worker – same</li> <li>Support from spouse – same</li> <li>Support from supervisor – same</li> <li>Support from friend</li> </ul>	<ul style="list-style-type: none"> <li>Socialization – refers to beliefs acquired pre-employment (from family and culture) and once employed by the organization</li> <li>Exchange – a feeling of reciprocity where benefits are received and so an obligation to stay is felt</li> </ul>

## Appendix B – Generation Cohort Populations

<b>Generation Y</b> (born after 1995; birth year range could expand)
<b>Generation Y</b> (born 1980-1995; end date questionable)
<b>Generation X</b> (born 1967-1989)
<b>Baby Boomers</b> (born 1947-1966)

Birth Year	Age	Females	Males	Both Sexes
2007	0 years	171,705	180,402	352,107
2006	1 year	170,390	178,167	348,557
2005	2 years	169,071	177,418	346,489
2004	3 years	169,924	178,543	348,467
2003	4 years	168,446	176,131	344,577
2002	5 years	168,274	176,172	344,446
2001	6 years	172,518	180,686	353,204
2000	7 years	178,725	187,495	366,220
1999	8 years	180,408	189,128	369,536
1998	9 years	185,259	193,692	378,951
1997	10 years	191,055	201,467	392,522
1996	11 years	199,917	209,210	409,127
<b>Potentially Generation Y</b>		<b>Total</b>		<b>2,269,560</b>
		<b>% of Population</b>		<b>6.88%</b>
1995	12 years	202,268	213,706	415,974
1994	13 years	202,917	214,424	417,341
1993	14 years	207,219	218,309	425,528
1992	15 years	213,029	223,026	436,055
1991	16 years	215,936	227,794	443,730
1990	17 years	218,537	229,643	448,180
1989	18 years	213,121	224,284	437,405
1988	19 years	210,927	221,442	432,369
1987	20 years	215,536	224,869	440,405
1986	21 years	221,081	231,147	452,228
1985	22 years	223,329	234,893	458,222
1984	23 years	224,983	235,611	460,594
1983	24 years	224,929	235,254	460,183
1982	25 years	225,032	233,023	458,055
1981	26 years	227,683	232,985	460,668
1980	27 years	227,184	231,748	458,932
<b>Generation Y</b>		<b>Total</b>		<b>7,105,869</b>
		<b>% of Population</b>		<b>21.55%</b>
1979	28 years	223,904	226,716	450,620
1978	29 years	220,939	224,055	444,994
1977	30 years	223,319	225,530	448,849
1976	31 years	223,107	227,184	450,291

1975	32 years	223,632	227,844	451,476
1974	33 years	220,107	222,861	442,968
1973	34 years	222,307	226,157	448,464
1972	35 years	226,748	231,192	457,940
1971	36 years	236,162	239,669	475,831
1970	37 years	236,478	240,361	476,839
1969	38 years	235,208	237,411	472,619
1968	39 years	234,929	236,425	471,354
1967	40 years	237,814	239,344	477,158
<b>Generation X</b>		<b>Total</b>		<b>5,969,403</b>
		<b>% of Population</b>		<b>18.10%</b>
1966	41 years	250,577	252,867	503,444
1965	42 years	268,335	270,665	539,000
1964	43 years	277,255	280,201	557,456
1963	44 years	279,701	283,309	563,010
1962	45 years	274,035	276,373	550,408
1961	46 years	276,756	277,401	554,157
1960	47 years	273,313	273,359	546,672
1959	48 years	267,245	265,602	532,847
1958	49 years	263,808	263,681	527,489
1957	50 years	259,212	256,797	516,009
1956	51 years	251,235	248,098	499,333
1955	52 years	249,655	245,125	494,780
1954	53 years	241,193	235,303	476,496
1953	54 years	230,357	224,310	454,667
1952	55 years	221,886	216,590	438,476
1951	56 years	217,704	212,100	429,804
1950	57 years	212,405	207,042	419,447
1949	58 years	208,532	202,517	411,049
1948	59 years	207,766	202,243	410,009
1947	60 years	206,299	200,494	406,793
<b>Baby Boomers</b>		<b>Total</b>		<b>9,831,346</b>
		<b>% of Population</b>		<b>29.81%</b>
1946 and prior	61 years and over	3,142,423	2,572,782	5,715,205
<b>TOTAL POPULATION</b>		<b>16,643,749</b>	<b>16,332,277</b>	<b>32,976,026</b>

("Statistics Canada," 2007)

**Note:** Based on 2007 Statistics Canada census. Age at last birthday in years.

## Appendix C – Generational Characteristics

### Generation Y Characteristics

- Technology savvy; constantly require mobile devices and internet access (Balderrama, 2007; Paton, 2006; Safer, 2007)
- Multi-taskers (Douglas, 2008; Hira, 2007; Safer, 2007)
- Family, friends and most of all, themselves, take priority before work (Safer, 2007)
- Hardworking, resourceful and clever (Safer, 2007)
- Desire work-life balance (Hira, 2007; Robbins, 2008)
- Want flexible work schedules (Safer, 2007)
- Lack basic skills such as proper manners (Safer, 2007)
- Have held few jobs and as a result do not understand the meaning of work (Safer, 2007)
- Want to be coached, not told or bossed around (Safer, 2007)
- Praise is very important; want their work noticed and expect a reaction; revel in attention (Hira, 2007; Jayson, 2007; Safer, 2007)
- Nonchalance and annoying (Hira, 2007)
- High expectations of employers and themselves; demanding; demand meaningful and productive work (Douglas, 2008; Hira, 2007; Safer, 2007)
- Ambitious; think they can do anything (Douglas, 2008; Hira, 2007)
- Question everything and expect answers (Hira, 2007; Paton, 2006)
- Disloyal (Hira, 2007)
- Self-absorbed (Hira, 2007)
- Gregarious and loud (Hira, 2007)
- Optimistic (Douglas, 2008; Hira, 2007; Paton, 2006)
- High maintenance (Hira, 2007)
- High performing (Hira, 2007)
- Health conscious (Hira, 2007)
- Take ownership (McCrindle, n.d.-c)
- Motivated by creativity and job variety (McCrindle, n.d.-c)
- Prefer to technology over face-to-face communication (Levinson, 2007)
- Needy and entitled (Balderrama, 2007; Hira, 2007)
- Prefer teamwork over individualized work (Hira, 2007; Paton, 2006)
- Want 'cheerleaders' alongside their work (Hira, 2007)
- Comfortable with diversity: grew up surrounded by different ethnicities, cultures and sexual orientations (Douglas, 2008; Hira, 2007; Paton, 2006)
- Want continued attention from parents; still want to please them (Hira, 2007)
- High self-esteem (Hira, 2007)
- Poor decision makers because their parents made them for them; peer groups and the internet are a common source for decision-making (Hira, 2007; McCrindle, n.d.-c)
- No fear of security; they trust that they can always move home (Hira, 2007)
- Respond best to money (Balderrama, 2007; Hira, 2007)
- Want reimbursement for innovative people programs such as laptop or gym membership reimbursement (Hira, 2007)
- Like being showered with thank you's, awards and accolades (Jayson, 2007)
- More tradition; strong family focus (Douglas, 2008)
- Confident (Douglas, 2008)
- Social (Douglas, 2008)
- Collaborative (Douglas, 2008)
- Open-minded (Douglas, 2008)
- Achievement and goal-oriented (Douglas, 2008)
- Assertive (Paton, 2006)
- Positive and friendly (Paton, 2006)
- Believe they will be rich (Paton, 2006)
- Accept authority (Paton, 2006)
- Accustom to structure (Paton, 2006)
- Active learners; Prefer 'real' training; simulations and virtual realities; interactive (McCrindle, n.d.-c; Paton, 2006)
- Enjoy mentorship from older co-workers (Paton, 2006)

Generation X	Baby Boomers
<ul style="list-style-type: none"> <li>▪ Prefer face-to-face communication (Levinson, 2007)</li> <li>▪ Ironic, cynical, adept (Paton, 2006)</li> <li>▪ Clever and resourceful (Paton, 2006)</li> <li>▪ Individualistic; define themselves in opposition to their peers (Paton, 2006)</li> <li>▪ Want to win and think they know how (Paton, 2006)</li> <li>▪ Prefer independent work styles however willing to participate in discussions (Paton, 2006)</li> <li>▪ Demand some work-life balance (Paton, 2006)</li> <li>▪ Able to adapt to change (Paton, 2006)</li> <li>▪ Tolerant of other's alternative lifestyle choices (Paton, 2006)</li> <li>▪ Nervous of important adulthood decisions (Paton, 2006)</li> <li>▪ Often striving for several goals simultaneously (Paton, 2006)</li> <li>▪ Comfortable with technology (Paton, 2006)</li> <li>▪ Self-directed learning style (Paton, 2006)</li> <li>▪ Work well in teams (Paton, 2006)</li> <li>▪ Desire fun, humour, games and activities in replace of mundane training (Paton, 2006)</li> <li>▪ Do not require immediate gratification or praise</li> <li>▪ Need clear and no-nonsense information (Paton, 2006)</li> <li>▪ Disgruntled workers ("Work 2.0 Survey," 2008)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Prefer face-to-face communication (Levinson, 2007; McCrindle, n.d.-d)</li> <li>▪ 'Buy now, pay later' mentality (Paton, 2006)</li> <li>▪ Rebellious (Paton, 2006)</li> <li>▪ Often questioned status quo (Paton, 2006)</li> <li>▪ First generation to move away from family/home (Paton, 2006)</li> <li>▪ Identify with their jobs (Paton, 2006)</li> <li>▪ Equate work with self-worth (Paton, 2006)</li> <li>▪ Driven and dedicated (Paton, 2006)</li> <li>▪ Think they can change the world (Paton, 2006)</li> <li>▪ Dependent learners; prefer close supervision (McCrindle, n.d.-c; Paton, 2006)</li> <li>▪ Receptive to a caring environment (Paton, 2006)</li> <li>▪ Like positive feedback (Paton, 2006)</li> <li>▪ Need for affiliation; want to feel connected to others (Paton, 2006)</li> <li>▪ Strong work ethic (McCrindle, n.d.-c; Paton, 2006)</li> <li>▪ Decisions influenced by parents and role models (McCrindle, n.d.-c)</li> <li>▪ Motivated by financial security and increased responsibility (McCrindle, n.d.-c)</li> </ul>

## **Appendix D – Survey Questions**

### **Organizational Turnover Intentions**

1. How likely is it that you will search for a job within another organization?
2. How likely is it that you will actually leave your current organization within the next year?
3. How frequently do you think about leaving your current organization?

### **Professional Turnover Intentions**

1. How likely is it that you will explore other career options (e.g., not accounting)?
2. How likely is it that you will leave the accounting profession within the next year?
3. How frequently do you think about getting out of accounting?

### **Affective Organizational Commitment**

1. I enjoy discussing my organization with people outside it.
2. I would be very happy to spend the rest of my career in this organization.
3. I do not feel “emotionally attached” to this organization. (R)
4. This organization has a great deal of personal meaning for me.
5. I do not feel like “part of the family” at my organization. (R)
6. I do not feel a strong sense of “belonging” to my organization. (R)

### **Normative Organizational Commitment**

1. I would feel guilty if I left my organization now.
2. I would not leave my organization right now because I have a sense of obligation to the people in it.
3. I do not feel any obligation to remain with my current employer. (R)
4. This organization deserves my loyalty.

### **Continuance Organizational Commitment**

1. I feel that I have too few options to consider leaving this organization.
2. It wouldn't be too costly for me to leave my organization in the near future. (R)
3. Right now, staying with my organization is a matter of necessity as much as desire.
4. One of the few negative consequences of leaving this organization would be the scarcity of available alternatives.
5. One of the major reasons I continue to work for this organization is that leaving would require considerable personal sacrifice; another organization may not match the overall benefits I have here.
6. It would be very hard for me to leave my organization right now, even if I wanted to.
7. If I had not already put so much of myself into this organization, I might consider working elsewhere.

### **Affective Professional Commitment**

1. I am enthusiastic about accounting.
2. I would be very happy to spend the rest of my career in the accounting profession.
3. I regret having entered into the accounting profession. (R)
4. I am proud to be in the accounting profession.

**Normative Professional Commitment**

1. I am in the accounting profession because of a sense of loyalty to it.
2. I feel a responsibility to the accounting profession to continue in it.
3. Even if it were to my advantage, I do not feel that it would be right to leave the accounting profession now.
4. I would feel guilty if I left the accounting profession.

**Continuance Professional Commitment**

1. It would be very hard for me to leave the accounting profession right now, even if I wanted to.
2. I feel that I have too few options to consider leaving the accounting profession.
3. Right now, staying with the accounting profession is a matter of necessity as much as desire.
4. It wouldn't be too costly for me to leave the accounting profession in the near future. (R)
5. If I had not already put so much of myself into the accounting profession, I might consider working in another field or area.
6. One of the few negative consequences of leaving the accounting profession would be the scarcity of available alternatives.
7. One of the major reasons I continue to work for the accounting profession is that leaving it would require considerable personal sacrifice; another profession may not match the overall benefits I have with the accounting profession.

**Job Satisfaction**

1. I would consider taking another kind of job. (R)
2. I am often bored with my job. (R)
3. I do not find enjoyment in my job. (R)
4. I like working better than most other people I know who work for this organization.
5. Most days, I am enthusiastic about my job.

**Professional Satisfaction**

1. I am often bored with the accounting profession. (R)
2. Most days, I am enthusiastic about the accounting profession.
3. I am fairly well satisfied with the accounting profession.
4. I do not find enjoyment in the accounting profession. (R)
5. I like working better than most other people I know who work in the accounting profession.

**Promotional Opportunities**

1. Promotions are regular with my organization.
2. The practice of internal promotion is not widespread with my organization. (R)
3. There is a very good chance to get ahead with my organization.
4. I am in a dead-end job. (R)

**Autonomy**

1. Generally, I do not have any control over the time at which I stop working for the day. (R)
2. I am able to choose the way to go about my job.
3. I am able to modify what my job objectives are.
4. I have no control over the sequencing of my work activities. (R)
5. Generally, I can control the time at which I start working for the day.

**Routinization**

1. My job has variety. (R)
2. My duties are repetitious in my job.
3. I have the opportunity to do a number of different things in my job. (R)

**Skill Transferability**

1. My job skills and knowledge are mostly limited to my present organization. (R)
2. The skills and knowledge used in my job are needed with other organizations.
3. Most of my present job skills and knowledge would be useful to me if I left my present organization.
4. It would be difficult to use the skills and knowledge of my job outside of my present organization. (R)

**Workload Job Stress**

1. I have to work very hard in my job.
2. I have enough time to get everything done in my job. (R)
3. I have to work very fast in my job.
4. My workload is not heavy on my job. (R)

**Supervisor Social Support**

1. My immediate supervisor is willing to listen to my job-related problems.
2. My immediate supervisor really does not care about my well-being. (R)
3. My immediate supervisor shows a lot of concern for me on my job.
4. My immediate supervisor cannot be relied on when things get tough on my job. (R)

**Co-Worker Social Support**

1. I know almost nothing about my co-workers as persons. (R)
2. I am very friendly with one or more of my co-workers.
3. I rarely discuss important personal problems with my co-workers. (R)

**Job Involvement**

1. Most of my interests are centered around my job.
2. The most important things that happen to me involve my job.
3. I consider my job to be very central to my existence.
4. I live, eat, and breathe my job.

**Professional Involvement**

1. Indicate the approximate number of accounting-related courses you have taken since joining the accounting profession.
2. Indicate the number of accounting-related periodicals (e.g., journals, magazines) you subscribe to or read on a regular basis.
3. Indicate the approximate number of accounting-related books you have purchased in the last five years.
4. What degree of involvement, if any, do you have with a professional association (e.g., CMA, CA, CGA, CPA)?

**Note:** (R) denotes a reverse-keyed item (scoring is reversed).

## Appendix E – Summary of Changes

	PRELIMINARY				REVISED		
	AVE	Factor	Pattern Matrix		AVE	Factor	Pattern Matrix
<b>Organizational Turnover Intentions</b>							
How likely is it that you will search for a job within another organization?	68.35%	1	0.79				
How likely is it that you will actually leave your current organization within the next year?		2	0.91				
How frequently do you think about leaving your current organization?		3	0.77				
<b>Professional Turnover Intentions</b>							
How likely is it that you will explore other career options (e.g., not accounting)?	58.29%	1	0.83				
How likely is it that you will leave the accounting profession within the next year?		2	0.76				
How frequently do you think about getting out of accounting?		3	0.70				
<b>Affective Organizational Commitment</b>							
I enjoy discussing my organization with people outside it.	52.62%	1	0.51				
I would be very happy to spend the rest of my career in this organization.		2	0.55				
I do not feel "emotionally attached" to this organization. R		3	0.75				
This organization has a great deal of personal meaning for me.		4	0.74				
I do not feel like "part of the family" at my organization. R		5	0.84				
I do not feel a strong sense of "belonging" to my organization. R		6	0.88				
<b>Normative Organizational Commitment</b>							
I would feel guilty if I left my organization now.	53.68%	1	0.70				
I would not leave my organization right now because I have a sense of obligation to the people in it.		2	0.77				
I do not feel any obligation to remain with my current employer. R		3	0.72				
This organization deserves my loyalty.		4	0.74				
<b>Continuance Organizational Commitment</b>							
I feel that I have too few options to consider leaving this organization.	33.62%	1	0.93	-0.03	54.45%	1	0.89
It wouldn't be too costly for me to leave my organization in the near future. R	5.66%	2	-0.04	0.27		2	DROP
Right now, staying with my organization is a matter of necessity as much as desire.		3	0.35	0.25		3	0.53
One of the few negative consequences of leaving this organization would be the scarcity of available alternatives.		4	0.72	0.01		4	0.75
One of the major reasons I continue to work for this organization is that leaving would require considerable personal sacrifice; another organization may not match the overall benefits I have here.		5	0.03	0.61		5	DROP
It would be very hard for me to leave my organization right now, even if I wanted to.		6	0.07	0.63		6	DROP
If I had not already put so much of myself into this organization, I might consider working elsewhere.		7	0.12	0.31		7	DROP
<b>Affective Professional Commitment</b>							
I am enthusiastic about accounting.	55.19%	1	0.84				
I would be very happy to spend the rest of my career in the accounting profession.		2	0.80				
I regret having entered into the accounting profession. R		3	0.60				
I am proud to be in the accounting profession.		4	0.71				
<b>Normative Professional Commitment</b>							
I am in the accounting profession because of a sense of loyalty to it.	58.45%	1	0.80				
I feel a responsibility to the accounting profession to continue in it.		2	0.83				
Even if it were to my advantage, I do not feel that it would be right to leave the accounting profession now.		3	0.67				
I would feel guilty if I left the accounting profession.		4	0.76				

	PRELIMINARY				REVISED		
	AVE	Factor	Pattern Matrix		AVE	Factor	Pattern Matrix
<b>Continuance Professional Commitment</b>							
It would be very hard for me to leave the accounting profession right now, even if I wanted to.	28.55%	1	0.61	-0.70	44.35%	1	0.69
I feel that I have too few options to consider leaving the accounting profession.	15.91%	2	0.75	0.03		2	0.73
Right now, staying with the accounting profession is a matter of necessity as much as desire.		3	0.49	-0.14		3	0.54
It wouldn't be too costly for me to leave the accounting profession in the near future. R		4	0.03	-0.18		4	DROP
If I had not already put so much of myself into the accounting profession, I might consider working in another field or area.		5	0.49	0.04		5	DROP
One of the few negative consequences of leaving the accounting profession would be the scarcity of available alternatives.		6	0.81	0.21		6	0.73
One of the major reasons I continue to work for the accounting profession is that leaving it would require considerable personal sacrifice; another profession may not match the overall benefits I have with the accounting profession.		7	0.61	-0.05		7	0.63
<b>Job Involvement</b>							
Most of my interests are centered around my job.	59.19%	1	0.73				
The most important things that happen to me involve my job.		2	0.84				
I consider my job to be very central to my existence.		3	0.72				
I live, eat, and breathe my job.		4	0.78				
<b>Professional Involvement</b>							
Indicate the approximate number of accounting-related courses you have taken since joining the accounting profession.	31.24%	1	0.42		36.37%	1	DROP
Indicate the number of accounting-related periodicals (e.g., journals, magazines) you subscribe to or read on a regular basis.		2	0.67			2	0.61
Indicate the approximate number of accounting-related books you have purchased in the last five years.		3	0.52			3	0.55
What degree of involvement, if any, do you have with a professional association (e.g., CMA, CA, CGA, CPA)?		4	0.60			4	0.65
<b>Job Satisfaction</b>							
I would consider taking another kind of job. R	46.43%	1	0.53		55.95%	1	0.53
I am often bored with my job. R		2	0.75			2	0.75
I do not find enjoyment in my job. R		3	0.91			3	0.93
I like working better than most other people I know who work for this organization.		4	0.28			4	DROP
Most days, I am enthusiastic about my job.		5	0.75			5	0.74
<b>Professional Satisfaction</b>							
I am often bored with the accounting profession. R	57.76%	1	0.78		68.59%	1	0.79
Most days, I am enthusiastic about the accounting profession.		2	0.83			2	0.82
I am fairly well satisfied with the accounting profession.		3	0.89			3	0.89
I do not find enjoyment in the accounting profession. R		4	0.80			4	0.81
I like working better than most other people I know who work in the accounting profession.		5	0.39			5	DROP
<b>Autonomy</b>							
Generally, I do not have any control over the time at which I stop working for the day. R	24.22%	1	1.02	-0.07	44.74%	1	DROP
I am able to choose the way to go about my job.	26.48%	2	-0.04	0.80		2	0.82
I am able to modify what my job objectives are.		3	-0.13	0.67		3	0.61
I have no control over the sequencing of my work activities. R		4	0.22	0.50		4	0.55
Generally, I can control the time at which I start working for the day.		5	0.21	0.24		5	DROP
<b>Skill Transferability</b>							
My job skills and knowledge are mostly limited to my present organization. R	42.52%	1	0.58				
The skills and knowledge used in my job are needed with other organizations.		2	0.65				
Most of my present job skills and knowledge would be useful to me if I left my present organization.		3	0.63				
It would be difficult to use the skills and knowledge of my job outside of my present organization. R		4	0.74				

**Promotional Opportunities**

Promotions are regular with my organization.  
 The practice of internal promotion is not widespread with my organization. R  
 There is a very good chance to get ahead with my organization.  
 I am in a dead-end job. R

**Routinization**

My job has variety. R  
 My duties are repetitious in my job.  
 I have the opportunity to do a number of different things in my job. R

**Workload Job Stress**

I have to work very hard in my job.  
 I have enough time to get everything done in my job. R  
 I have to work very fast in my job.  
 My workload is not heavy on my job. R

**Supervisor Social Support**

My immediate supervisor is willing to listen to my job-related problems.  
  
 My immediate supervisor really does not care about my well-being. R  
 My immediate supervisor shows a lot of concern for me on my job.  
 My immediate supervisor cannot be relied on when things get tough on my job. R

**Co-Worker Social Support**

I know almost nothing about my co-workers as persons. R  
 I am very friendly with one or more of my co-workers.  
 I rarely discuss important personal problems with my co-workers. R

PRELIMINARY			REVISED		
AVE	Factor	Pattern Matrix	AVE	Factor	Pattern Matrix
56.32%	1	0.75			
	2	0.75			
	3	0.84			
	4	0.65			
53.12%	1	0.80			
	2	0.52			
	3	0.83			
45.50%	1	0.61	48.90%	1	0.69
	2	0.61		2	DROP
	3	0.60		3	0.68
	4	0.84		4	0.73
63.04%	1	0.82			
	2	0.79			
	3	0.84			
	4	0.72			
36.20%	1	0.73			
	2	0.51			
	3	0.54			





