

A Mixed Methods Study Of The Causal Model On Organizational Commitment Among Certified Public Accountants

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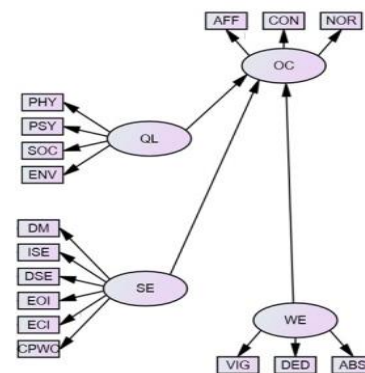
Abstract: The purpose of this study was to determine the best fit model of organizational commitment among Certified Public Accountants. Employing the explanatory sequential mixed methods, stratified sampling, systematic selection approach, structural equation modeling technique and thematic analysis, data were obtained from 418 CPAs across sectors in Region XI. From the results of the study, it was found that the exogenous variables: self-efficacy, work engagement and quality of life are correlated with the endogenous variable that is organizational commitment. In addition, the results revealed that the standardized model 5 is the best fit model indicating the importance of work engagement and quality of life as predictors of organizational commitment among accounting professionals. These findings were further substantiated through the essential themes: work engagement as predictor of organizational commitment; quality of life as predictor of organizational commitment; affective commitment as observed variable of OC; normative commitment as observed variable of OC; and exclusion of self-efficacy as predictor of OC which were established from the experiences and insights of study participants.

Keywords: accounting, self-efficacy, work engagement, quality of life, organizational commitment, sequential explanatory, structural equation modeling, thematic analysis, Philippines

1. INTRODUCTION

Organizations have been battling with the problems and complications of employee ineffectiveness [50] turnovers [8], [42] disloyalty, conflict of interests and even employee fraud [3]. These hitches, among other organizational problems that involve or are affecting people descent to the ground of organizational commitment that when not properly and urgently addressed, will adversely affect employee effectiveness, work attitude and relations which may compromise the achievement of organization goals, performance, stability, and growth. In organizational, professional and industrial relations and management, organizational commitment remains critical issue to many organizations and business entities as it understates the complexity of an employee's attitude, behavior and performance within his or her employing organizations [29]. Studies in organizational commitment have been found instrumental to explaining its function to the subtleties, influences and reasons of employees work engagement and [9]. In the context of strengthening the significant gains and contribution of organizational commitment on employee and organizational effectiveness, it is indispensable to discriminate a profound state of work attitude characterized by vigor, dedication and absorption [46]. Quality of life is described to be the holistic wellness of persons and communities encompassing their physical health, material wealth, spiritual sensibilities, economic life and overall state of the environment [33]. Organizational commitment is a strong feeling of being involved, of being attached to an organization amidst unfavorable conditions and environment [6]. The social value of this study is its relevance of providing valuable information to policy framers, decision-makers and HR practitioners of institutions like the Philippine Institute of Certified Public Accountant (PICPA), Philippine Regulations Commission (PRC) and other organizations essential to policy creation, strategy formulation and program implementation that cultivate the organizational commitment of CPAs. By far, the literature on organizational commitment is concerted on its association with a host of different variables but no strong empirical evidence have shown its relations to self-efficacy of

employees and their work engagement and quality of life. Further, there may be creation, strategy formulation and program implementation that cultivate the organizational commitment of CPAs. By far, the literature on organizational commitment is concerted on its association with a host of different variables but no strong empirical evidence have shown its relations to self-efficacy of employees and their work engagement and quality of life. Further, there may be studies on the association of the exogenous variables with the endogenous variable on a bivariate format, but the researcher has not come across of a study employing a mixed-methods approach. Along with this interest and gap that this research has been undertaken to establish a statistical model on organizational commitment using the SEM technique through investigation of variables that significantly influence and predict organizational commitment among Certified Public Accountants for the quantitative phase as well as phenomenological inquiry through exploration of experiences for the qualitative phase. This model shall become a potent tool for understanding and facilitating the attitudinal and behavioral implications of organizational commitment towards a more engaged, fulfilled and relational employee, and thus a successful and sustainable organizations. This study



employing the mixed methods design aimed to generate a best fit model on organizational commitment among CPAs in Davao Region CPAs in the context of self-efficacy, work engagement and quality of life utilizing a QUAN-QUAL,

explanatory sequential design through structural equation modeling and phenomenological inquiry. This mixed methods design aims to substantiate quantitative findings with qualitative data for the purpose of providing breadth and depth of understanding the study [18]. The research aimed to generate the best fit model on organizational commitment among CPAs in Davao Region guided by the following research questions: What is the status of self-efficacy, work engagement, quality of life and organizational commitment of Certified Public Accountants (CPAs)? ; What is the significance of relationship among the exogenous and endogenous variables?; What is the best fit model of organizational commitment among CPAs in the context of self-efficacy, work engagement and quality of life?; What are the perceptions of CPAs about the best fit model?; How do the qualitative data substantiate the results of the quantitative data? The quantitative part of the study tested two hypotheses at .05 level of significance : that there is no significant relationship among the exogenous and endogenous variables and that there is no model that best fits organizational commitment. This study has introduced five hypothesized conceptual models. These models show the variables that contribute or influence organizational commitment of CPAs in Davao Region. Furthermore, the models illustrate the direct and indirect influence of the latent (in oval shape) exogenous constructs towards latent endogenous constructs. The exogenous variables of this study are self-efficacy, work engagement, and quality of life with measures lifted from several authors. Meanwhile, the endogenous variable is organizational commitment with indicators or observed measurable variables represented by rectangle. Five structural equation models were hypothesized in this study , but only model 1, shown as Figure 1, is presented herein to show the indicators of each latent variable which are actually the independent and dependent variables. The five models were explored to come up with the best inter-linkages among the variables namely: quality of life, work engagement, self-efficacy as the exogenous variables and organizational commitment as the endogenous variable.

Legend:

DM Influence Decision-Making	WE Work Engagement
ISE Instructional	PHY Physical Health
DSE Disciplinary	PSY Psychological
EOI Enlist Others Involvement	SOC Social Relationship
ECI Enlist Community Involvement	ENV Environment
CPWC Create Positive Workplace Climate	QL Quality of Life
SE Self-Efficacy	AFF Affective
VIG Vigor	NOR Normative
DED Dedication	OC Organizational Commitment
ABS Absorption	

2.0 METHOD

2.1 Research Design

The study employed the mixed-methods, non-experimental, QUAN-QUAL explanatory sequential research design. This design aims to explain or advance quantitative findings with qualitative data for the purpose of providing breadth and depth of understanding and substantiation of the study [18]. Mixed-methods is a research paradigm

characterized by the use of both quantitative and qualitative methods in a single study [17], [40]. The explanatory sequential design occurs in two distinct, interactive and interrelated phases as illustrated in Figure 2. It begins with the collection and analysis of quantitative data, which has the priority for addressing the research objectives and is anchored on a post-positivist paradigm, then followed by the subsequent collection and analysis of qualitative data following a constructivist approach [12], [16].

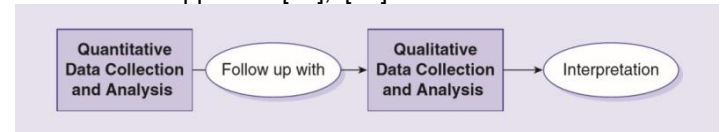


Figure 2 The Explanatory Sequential Design (Creswell, 2003)

Source: Creswell, 2003

The quantitative strand of this study employed the non-experimental approach through mathematical models, theories and hypotheses to explain or characterize a phenomenon or the subject of investigation [15]. In the generation of the best fit model, Structural Equation Model (SEM) was used. This is an advanced multivariate technique that examines multiple dependent relationships between variables simultaneously.

The qualitative strand of the study utilized phenomenological approach. This methodology is appropriate because the study was built within the lived experiences of CPAs on the phenomenon organizational commitment as a function of self-efficacy, work engagement and quality of life. Phenomenology is concerned with the study of human perception, perspectives, understandings, and feelings on life's events or happenings with multiple realities [19]. The study was conducted in Region XI, known as the Davao Region. It is one of the promising and vibrant regions in the Philippines situated in the southern portion of Mindanao, the 'Land of Promise'. The Davao Region consists of five highly progressive, multicultural and historically-rich provinces, namely: Davao Oriental, Davao del Sur, Davao Occidental, Compostela Valley and Davao del Norte.

2.2 Research Participants

Quantitative Strand. To ensure effective representation across sectors, the 418 CPAs were selected through stratified sampling using the simple random technique. CPAs were chosen as respondents because the researchers are interested to determine the interrelationship between self-efficacy, work engagement, quality of life and organizational commitment from these professionals. The participation of the respondents was voluntary in nature, meaning those who qualified to participate can withdraw any time and discontinue participating without penalty or loss of benefits to which they are otherwise entitled. The sample size was determined using the online sample size calculator developed by Raosoft. Since the universe size is unknown, the researcher opted to use 20,000 population size since the sample size does not change much for population larger than such [31], [45]. **Qualitative Strand.** As for the qualitative data, a total of 17 participants were interviewed. Ten key informants went through the in-depth interview (IDI) and seven discussants through the focused-group discussion (FGD). The participants were selected from the very respondents of the study using purposive sampling through systematic approach. The interview was done after the results and analysis of the

quantitative data were completed. Participants were asked open-ended questions whose responses were sought to confirm and substantiate the quantitative information. The study participants and informants were Certified Public Accountants and registered members of PICPA-local chapters. They are engaged in the different sectors or areas of accounting practice including those in the academe, government, commerce and industry and public practice. They are employed in an institution or company at least five years as of the date of survey and are handling a supervisory or managerial post.

2.3 Research Instrument

Quantitative Strand. In achieving the quantitative purpose of this research, a contextualized, expert-validated survey questionnaire was utilized as the primary research instrument. The four-dimensional questionnaire was adapted from existing literatures and materials developed and used by credible scholars and researchers on the topics: self-efficacy [11] work engagement [46] quality of life [53] and organizational commitment [6]. It was thoughtfully modified based on the criteria of appropriateness, adequacy and understandability. The 5-point Likert scale interpretation of data was patterned after a path study [14], [25] with the following range of means: 1.00-1.79, 1.80-2.59, 2.60-3.39, 3.40-4.19, 4.20-5.00; described from low level to very high level. The corresponding interpretation for each range starts from never to rarely, sometimes, oftentimes and always manifested. The research instruments were contextualized to fit the purpose of the study and the local setting. To ascertain its reliability, the tools were assessed through the Cronbach Alpha test. The reliability index of the 87-item survey instrument is 96.2 percent described to be highly reliable. **Qualitative Strand.** As for the qualitative data, an interview guide was developed to facilitate a smooth and systematic interview. The instrument used for both the IDI and FGD is composed of three core, open-ended questions with several probing inquiries to enrich the responses of the study participants. Akin to the survey instrument, the interview guide was also validated to ensure consistency and alignment of the questions with the purpose of the study.

2.5 Data Collection and Analysis

Quantitative Strand. Under QUAN-QUAL explanatory sequential research design, data collection, collation, analysis and interpretation follow a two-distinct, rigorous phases. During the first phase, the researcher asked permission to conduct the study from the Philippine Institute of Certified Public Accountants (PICPA) – Davao City chapter. After obtaining the approval, administration and retrieval of survey questionnaires were conducted. All information about the study and the instruction on how to answer the questionnaires were incorporated in the instrument for guidance. Collation and tabulation of data were done after retrieving all the filed-out questionnaires. Data scrubbing was performed to eliminate the impacts of outliers during the analysis. Analysis of quantitative data utilized the mean, standard deviation, Pearson r and SEM. **Qualitative Strand.** In the second phase, the researchers evaluated the results of the first phase to develop a structured interview guide. The open-ended qualitative questionnaire was used during the IDI and FGD which were conducted under a conducive environment and time. The focus of the interview and group discussion is to

record a detailed account of the experiences and insights of the participants on the latent variables of the study. As with data analysis, the researcher followed the three-step proposition of Creswell et al. [16]. The first step was data reduction in which transcriptions were chosen, simplified and organized using the data coding of core themes. The second step was data display in which data were presented in tabular form categorized into core ideas and themes. Themes were presented in accordance with the research questions while core ideas were presented as synthesized responses of the participants. The third step was data interpretation in which themes were interpreted, given meaning and implications.

3. RESULTS AND DISCUSSION

This section illustrates the discussion, interpretation and implications of the results of the quantitative and qualitative studies on organizational commitment built on the perception and experiences of Certified Public Accountants. The discourses revolved around the research questions of the study which include: 1. What is the status of self-efficacy, work engagement, quality of life and organizational commitment of CPAs?; 2. What is the significance of the relationship among the exogenous and endogenous variables?; 3. What is the best fit model of organizational commitment among CPAs in the context of self-efficacy, work engagement and quality of life?; 4. What are the perceptions of CPAs about the best fit model?; and 5. How do the qualitative data substantiate the results of the quantitative data?

3.1 Quantitative Results

Status of Self-Efficacy, Work Engagement, Quality of Life and Organizational Commitment of Certified Public Accountants. Shown in Table 1 are the levels of latent variables: the self-efficacy, work engagement, quality of life and organizational commitment of Certified Public Accountants in Region XI. The high level of self-efficacy (3.65), work engagement (3.84), quality of life (3.82), and organizational commitment (3.75) of Certified Public Accountants in Region XI is due to the high rating given by the respondents on the different facets of the latent variables being measured. The results suggest that the measures specified in each variable are oftentimes manifested. With self-efficacy, CPAs rated it with high rating. This means that Accounting professionals have the ability to influence decisions and mobilize resources and people to get things done. These abilities and characteristics are likely to enhance the level of self-efficacy since it supports the propositions of credible experts [11], [23], [32], that self-efficacy is enriched when a person has the ability to influence decision and get the right people and resources together in achieving personal and organizational goals, among others. Similarly, work engagement received high rating from respondents specifically on vigor, dedication and absorption. Accountants in the region are resilient and bursting with energy at work. These attitudes and behaviors therefore are expected to increase work engagement level since it is congruent to the views of various authors [1], [9], [48] who pronounced that work engagement is increased when a person is happy, inspired and happy towards his or her job, among others.

Exogenous Variable	Endogenous Variable Organizational Commitment	
	r-value	Sig.
Self-Efficacy	.567**	.000
Work Engagement	.687**	.000
Quality of Life	.633**	.000

Table 1. Status of Self-Efficacy, Work Engagement, Quality of Life and Organizational Commitment of CPAs

Certified Public Accountants also rated their quality of life as high. The quality of life encompasses physical health, psychological condition, social relationship and environment. Study participants showed satisfaction over their energy and ability to move, work and perform their daily activities. These conditions and experiences will improve the level of quality of life because as espoused by several scholars and experts [52], [53] quality of life is improved when a person is satisfied about his or her ability to function daily living activities and is able to enjoy life with energy, focus, meaning, opportunity for leisure and security, among others. Lastly, the respondents gave high rating on organizational commitment. Accounting professionals manifest affective, continuance and normative commitment most of the time. They demonstrate a strong feeling of identification and belongingness to the organization making its problems and objectives their own. They are happy and proud of their work and feel emotionally attached to the organization. These views and feelings consequently builds the level of organizational commitment since it is parallel to the ideas of numerous researchers [7], [38] who posited that organizational commitment is increased when a person is satisfied, proud and loyal to the organization and finds it hard to leave and work someplace anew among others. Significance of the Relationship between Exogenous and Endogenous Variables. Exhibited in Table 2 are the data on the results of correlations between self-efficacy, work engagement and quality of life as exogenous variables and organizational commitment as endogenous variable both in their singular and aggregate capacities. Employing the Pearson r, it showed that the exogenous variables have significant relationship with the endogenous variable as reflected in the p-values of less than 0.05 ($p < 0.05$), hence the null hypothesis of no significant relationship among the herein variables is rejected. It was further observed that between and among the exogenous variables there exist a statistical relationship as indicated by $p < 0.05$.

Latent Variables / Observed Variables	Standard Deviation	Mean	Descriptive Level
Self-Efficacy	0.50	3.65	high
Work Engagement	0.50	3.84	high
Quality of Life	0.53	3.82	high
Organizational Commitment	0.55	3.75	high

Table 2. Correlation of the Exogenous and Endogenous Variables

**significant

The result of the correlation is congruent with the research

conducted by [2] where they found out that self-efficacy affects performance and commitment in a wide spectrum of life including home, workplace and community. Similarly, Kim et al. [29] strongly held that the amount and kind of work attitude and involvement an employee demonstrates in the organization nurtures his commitment. When people feel good about themselves, satisfied about their work and are happy and content about their lives, they become productive, effective and committed in everything they do. Best Fit Model of Organizational Commitment. The very essence of the quantitative aspect of this study is finding a model that would best describe and represent the variables that predict organizational commitment in the context of CPAs in Davao region. From the five original generated models in the study, one model has been found best to characterize the causality between the exogenous and endogenous variables.

The proposed hypothesized model outlined in Figure 1 requires some modification in order to fit the data. Model 5 was deemed fit after passing all the criteria set under the SEM framework. In addition, under the explanatory sequential design, the model is highly critical since it will serve as the springboard for the successful implementation of the qualitative phase of the study. The summary of the findings of the goodness of fit measures of these five generated models is presented in Table 3.

Table 3. Summary on the Goodness of Fit Measures of the Five Structural Models

Model	CMIN/DF	p-Value >0.05	NFI >0.9	TLI >0.95	CFI >0.95	GFI >0.05	RMS EA <0.05	P-close >0.0
1	7.715	.000	.785	.770	.806	.809	.130	.000
2	3.053	.000	.917	.930	.942	.908	.072	.000
3	2.514	.000	.939	.952	.962	.932	.062	.034
4	2.515	.000	.955	.963	.972	.955	.062	.094
5*	1.587	1.460	.992	.992	.997	.992	.038	.611

Legend:

CMIN/DF - Minimum discrepancy, divided by its degrees of freedom
 p-value - probability value
 NFI - Normed Fit Index
 TLI - Tucker Lewis Index
 CFI - Comparative Fit Index
 GFI - Goodness of Fit
 RMSE - Root Mean Square Error of Approximation
 P-close - Test of Close Fit

In identifying the best fit model, all indices included must consistently fall within the acceptable ranges. Chi-square/degrees of freedom value should be greater than 0 but less than 2 with its corresponding p-value greater than 0.05. Root mean square error approximation value must be less than

0.05 and its corresponding P-close value must be greater than 0.05. Other indices like the normed fit index, Tucker-Lewis index, comparative fit index and the goodness of fit index must be greater than 0.95. It could be seen in Table 3 that Models 1-4, did not meet the criteria as indicated in the upper cell of the table, hence they are all poor fit. Model 5 was found to have indices that consistently indicate a very good fit to the data as all the indices presented fall within each criterion. Thus, there was no need to find another model for testing because it was already found to be the best fit among all the tested models. Therefore, the null hypothesis of no best fit model was rejected. It could be stated that there is a best fit model that predicts organizational commitment of CPAs in region XI.

work life which cannot be excluded from the model since its exclusion will make model 5 a poor fit. This implies that both have the combined significant influence on organizational commitment. The endogenous variable is organizational commitment which is measured in terms of affective (AFF) and normative (NOR). The exogenous variables are: work engagement with vigor (VIG) and dedication (DED) as measures; and quality of life which is measured in terms of psychological (PSY) and social relationship (SOC).

with the organization, of what it does and intends to achieve, he is willing to exert effort on behalf of the organization and remain loyal to its cause. Another domain of organizational commitment is normative. This factor denotes the attitude of staying in the organization due to sense of responsibility without the influence of coercion or requirement. This result concurs with the idea that organization members are committed due to moral obligation [37], [38]. As for work engagement as one of the significant exogenous variables, it shows that only two of the three observed variables have causal link to organizational commitment. Vigor, as one of the indicators of work engagement, refers to high levels of energy and mental resilience in the work context and willingness to withstand amidst challenges and hostile changes. This result is congruent to the view of Maslach et al. [36] who stated that genuine engagement is marked by energy, participation, and effectiveness. The other domain of organizational commitment in the model is dedication. This finding concurs with the idea of Yang [54] that dedicated employees get more satisfaction from work and exhibit less willingness to leave the organization). As seen in the best fit model, another predictor of organizational commitment is quality of life. It appeared that only two out of four observed variables have significant link to organizational commitment. The two observed variables, psychological condition and social relationship imply that when a person is happy and feels good about himself and his personal relationships like his social integration in the workplace, he becomes productive, effective and committed in his environment [24], [41] [52]

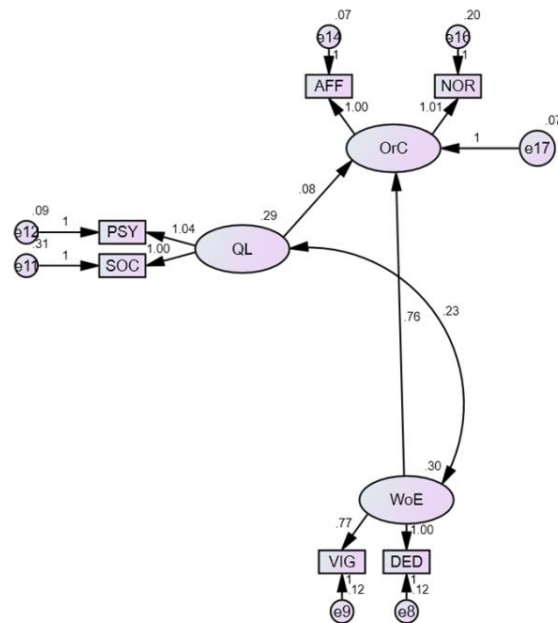


Figure 3. Best Fit Structural Model 5 in Standardized Solution

3.2 Qualitative Results

The succeeding sections cover the qualitative results which aims to corroborate the quantitative results. After a rigorous and prudent coding processes, common concepts were identified and categorized in order to come up with essential themes relative to the research questions. Verbatim responses from participants were transcribed, translated to English, analyzed and presented below by theme. Perceptions of CPAs on the Best Fit Model of Organizational Commitment. From the final open coding process, a total of five essential themes emerged as perceptions of study participants on the best fit model of organizational commitment. Majority of them agree that work engagement and quality of life, as depicted in the model, are predictors of organizational commitment and can best describe what the concept is all about in the context of accounting professionals. The themes generated are categorized based on the impact of the predictors on organizational commitment along with the significant statements for emphasis. These include: importance of work engagement, importance of quality of life, importance of affective commitment, importance of normative commitment and unimportance of self-efficacy. The themes which encapsulate the views of CPAs on the best fit model underscored the significance of being passionate and resilient at work and having good self-image and personal relations in nurturing organizational commitment. Further, they see organizational commitment as an expression of responsibility, a moral and professional duty anchored on the profession's thrusts and principles. On the other hand, CPAs thought that self-efficacy is unimportant or least influential to enhancing organizational commitment. Hereunder are some of the shared narratives of the participants:

Participant L expressed his views on the model. In his words, he said:

Organizational commitment is doing your share to help the organization achieve its goals and objectives. It is an attitude that puts the interest of the organization forward and above when at work. The model is an articulation of the elements important to organizational commitment. (FGD-L_Q1) Participant K emphasized the impact of quality of life and work engagement that may influence organizational commitment. She expressed: Quality of life and work engagement can raise the level of organizational commitment because they are the reasons why employees commit and engage themselves in the organization. So, if [...] employees can have the quality of life they want; and will enjoy their work engagement, it will give them job satisfaction which will increase their organizational commitment. (FGD-K_Q3.2) On a different lens, study participants also shared their thoughts and insights on the exclusion of self-efficacy in the best fit model. Participant P pointed out: I believe that self-efficacy may have influence over organizational commitment but not significant and enduring. Still its quality of life and work engagement that are sustainable and directly predictive. (FGD-P_Q2.2) The results based on thematic analysis revealed five essential themes including: work engagement and quality of life as predictors of organizational commitment; affective commitment as observed variable of organizational commitment; normative commitment as observed variable of organizational commitment; and exclusion of self-efficacy in the model. Work engagement as predictor of Organizational Commitment in the model. This result is aligned with the pronouncement of [34] that engagement is a mixture of commitment, loyalty, productivity and ownership. When viewed as a single dimension, organizational commitment is manifested through motivation, involvement and loyalty [43], [44]. Quality of life as predictor of Organizational Commitment in the model. This result is congruent with the claim of Greenhaus et al. [24] that when people feel good about themselves, fulfilled about their work and are happy about their lives, they become productive, effective and committed in their environment. Affective commitment as observed variable of Organizational Commitment in the model. This result is an articulation of the concept of Beck et al. [13] that employees stay with the organization because they view personal employment relationship and dreams as congruent with the goals and values of the organization. Further, when people are socially integrated in the workplace, their behavior improves as they feel they are part of the organization [41] Normative commitment as observed variable of Organizational Commitment in the model. Participants regarded commitment as a responsibility, a moral obligation devoid of coercion or intimidation. This result is consonant with the work of Fu and Deshpande [21] describing commitment as a work behavior driven by a sense of duty, obligation, and loyalty towards the organization. Alternatively, an employee stays committed to something due to moral reasons. The employee considers it morally right to stay in the organization, regardless of how much status enhancement or satisfaction the organization gives him or her over the years ([39], [30] This idea stemmed from the CPAs high regard to their profession and to their oath. Exclusion of self-efficacy in the model. The last essential theme that was generated from the perceptions of study participants on organizational commitment was the exclusion of self-efficacy. CPAs considered self-efficacy to be non-predictor of

organizational commitment. Participants thought that though self-efficacy is correlated with organizational commitment, its statistical relation is not that strong to effect influence. This finding denotes that while self-efficacy is important to a person, its motivation is highly personal and is already at the higher level of a person's necessity, thus is less affected and influential to outside variables.

3.3 Mixed Methods Results

What is important in the mixed methods results is the nature of integration. In the explanatory sequential (ES) approach in mixed methods, the process of data integration is generally connecting since the data are taken from the interview and focus group discussion with the participants who are purposively selected from the respondents of the quantitative strand. There is also merging of data in ES since the two databases are brought together for analysis [18]. There are four approaches in integration: connecting (for explanatory sequential design), building (for exploratory sequential design), merging (for convergent or any design) and embedding (for embedded design). This approach is in combination with the fit of data integration: confirmation (findings from both types of data confirm the results of the other), expansion (findings from two sources of data diverge and expand insights) and discordance (findings are inconsistent, contradict or disagree with each other). The findings revealed that all quantitative results, except for a couple of expansion items, are confirmed by the qualitative results as presented in Table 4.

Table 4. Data Integration of Quantitative and Quantitative

Results

Research Area	Quantitative Results	Qualitative Results	Nature of Integration
1. Status of work engagement, quality of life, organizational commitment	-Means of each variable ranged from 3.78 to 3.83 or high level or oftentimes manifested by respondents	Informants/Participants considered the three variables as important to accountants	-Connecting, Merging (Confirmation)
1.1 Status of self-efficacy	-Mean is 3.65 or high level, oftentimes manifested.	Participants take self-efficacy as lesser in importance compared to the two variables	-Connecting, Merging (Expansion)
2. Significant relationship among endogenous and exogenous variables	Significant ($p < 0.05$) relationships exist between SE & OC (.567); WE & OC (.687); QL & OC (.633).	Informants/Participants expressed their ideas on the importance of WE and QL to OC.	-Connecting, Merging (Confirmation)
3. Best Fit Model of Organizational Commitment	WE & QL as predictors of OC in the SEM and excludes SE in the model.	Informants/Participants considered WE & QL as predictors of OC and confirmed SE may not be a strong predictor of OC.	-Connecting, Merging (Confirmation)
	Normative and affective commitment as observed	Informants/Participants considered normative and affective as	-Connecting, Merging (Confirmation)

	variables of OC and excludes continuance commitment in the model	important components of OC.	
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The confirmation through qualitative results implies that the quantitative results are factual. It can be professed categorically that indeed for CPAs in Davao region their high level of organizational commitment is influenced by their work engagement supplemented by their quality of life as conclusively displayed in the best fit model. The findings is in support of a number of authors on the positive effect of work engagement on organizational commitment. Among those several authors some [5] are worth mentioning who professed that the kind of work engagement an employee manifests in the organization builds his/her commitment. In addition, the presence of quality of life in the model lends support to the pronouncement of various authors [24], [49] who claimed that when people are satisfied with their quality of life, as in the case of the CPAs in this study, they become productive, effective and committed to their organization. The exclusion of self-efficacy in the model was also confirmed in the qualitative results by the majority of the participants who pointed out that while it is important to a person, it is highly personal and independent of outside factors.

4. CONCLUSION

The best fit model that predicts organizational commitment is Model 5, showing that the predictors of organizational commitment with affective and normative as measurement constructs, are work engagement with vigor and dedication as domains; and quality of life with psychological and social relationship as domains. The quantitative results of the study were further substantiated by the essential themes that emerged during the thematic analysis of the qualitative data. These are: work engagement and quality of life are determinants of organizational commitment and self-efficacy is not a stimulus for organizational commitment. The themes which were developed have helped strengthen and explain with profundity the influence of the two variables on organizational commitment. The integration of the quantitative and qualitative data substantiated the categorical and predictive power of work engagement and quality of life as builders and predictors of organizational commitment among CPAs in Davao region. Results of the study is congruent and confirming the propositions that there is a causal link between work engagement and organizational commitment [4], [26], [29] as well as quality of life and organizational commitment [3], [24], [52] as espoused in the theoretical framework of this study. However, the measures under each of the exogenous and endogenous variables have been reduced in the best fit model as illustrated in Figure 3 found in the results and discussion section. The reduction process had helped increase the reliability and credibility of the best fit model in the context of Certified Public Accountants in Davao Region.

4.1 Recommendation

The human resource department or HR practitioners may design a relevant work-life balance program like spearheading regular sports, recreational or even spiritual activities for accountants to wind up, strengthen social relations and build in them the spirit of belongingness and teamwork; conduct stress

management and personality development workshops so they could cultivate the value of positive outlook in life, discipline, control and self-worth; and implement a clear-cut career pathing and compensation package so accountants would have appreciation and drive to stay and be productive in the organization. In addition, the Board of Accountancy (BOA) and the Philippine Institute of Certified Public Accountants (PICPA), being the regulator and professional organization of accounting professionals, may integrate the precepts of work engagement, quality of life and organizational commitment in the curriculum of continuing professional organization (CPD) as a matter of values formation and advocacy. Through this, the accounting profession can safeguard its good reputation and nurture public trust. With work engagement and quality of life as predictors of organizational commitment, it is suggested that HR department or practitioners, the BOA and PICPA may continuously promote to business organizations and institutions to implement activities that enhance the vigor and dedication of CPAs towards work. Moreover, organizations may strengthen initiatives that build on developing the psychological conditions and social relationship among accounting professionals. When these dimensions have improved, their attitude and predisposition to staying and being productive for the organization is ascertained.

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