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# Accountants' construction of CSR competencies and commitment

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## Abstract

**Purpose** – The article's main purpose is to investigate the relationship between organizational and professional commitment and accountants' construction of corporate social responsibility (CSR) competencies.

**Design/methodology/approach** – A survey of accounting professionals in Canada (chief financial officers/finance directors) was conducted to ask them about their organization's CSR position, their openness to CSR, involvement in related activities, the codified knowledge they use and their organizational and professional commitment.

**Findings** – The results show the dominance of normative commitment to the profession or organization and its relationship with professional CSR training. Professional CSR training and organizational and other CSR training activities are also related to the professional's openness to CSR.

**Research limitations/implications** – The study's main limitation is the small number of participants. Future research is needed to investigate the conditions under which normative commitment is developed.

**Practical implications** – The results make a practical contribution by suggesting that organizations seeking to involve accounting professionals in CSR activities might want to consider encouraging them to get CSR training using professional resources because of its link to both forms of normative commitment. Further, the findings indicate that the profession could integrate CSR issues more extensively in its accreditation process to enhance its role as a resource provider in the construction of accountants' CSR competencies.

**Originality/value** – To the authors' knowledge, the study is the first one to investigate the relationship between organizational and professional commitment and accountants' construction of CSR competencies.

**Keywords** Commitment, Profession, Organization, Accountant, CSR competency construction, CSR involvement

**Paper type** Research paper

## 1. Introduction

Many professions are placing a stronger focus on corporate social responsibility (CSR) and sustainable development (SD) in their discourse (Acquier and Gond, 2006). In doing so, they are shaping these ambiguous concepts to suit their purposes or interpreting them in various and sometimes even opportunistic, ways (Capron and Quairel, 2004). Even professions that have carved out a privileged financial position (Abbott, 1988) by developing niches of expertise are feeling the pull of the market for virtue, which assumes that CSR pays (Vogel, 2005). Professional accounting associations and large accounting firms (Ramirez, 2009) are now penetrating this market (CGA-Canada, 2005; CICA, 2008; Deloitte Touche Tohmatsu, 2006; Doody, 2010; Ernst & Young, 2009;

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KPMG, 2011; PricewaterhouseCoopers, 2006; O'Dwyer *et al.*, 2011). In fact, CSR has become a growing non-traditional field for professional accountants (Suddaby *et al.*, 2009). However, although some studies conducted in alternative sociopolitical contexts such as Thailand have revealed the first stirrings of CSR commitment in the accounting profession (Kuasirikun, 2005), most studies agree that the profession could be more involved (Bebbington *et al.*, 1994; Williams *et al.*, 2010; Wilmshurst and Frost, 2001; Zvezdov, 2012).

Although CSR rhetoric is growing in the accounting profession, CSR appears to be a low priority in the professional examinations of many countries, including Canada, England and Germany[1]. Despite the lack of testing on CSR, professionals must acquire new competencies if they wish to make CSR part of their profession. This article explores how this acquisition can occur in the course of professional practice.

According to the sociology of professions, professionals place great value on the subjective dimensions of their professional practice, including the community dimension of their membership in a professional and/or organizational group (Dubar and Tripier, 1998). This study uses a socio-constructivist approach (Jonnaert, 2002) to investigate the link between the subjective dimensions of the professional's activities and the construction of new competencies that spur growth in expertise. Accordingly, we look at real-life scenarios to piece together how competencies are constructed and resources (cognitive, affective, social, contextual, etc.) are used, keeping in mind that resources make up the subjective dimensions of the professional's activities. The socio-constructivist approach is compatible with our view that a profession is as a package of resources (Dupuis, 2006; Dubar and Tripier, 1998) that professionals can draw on to acquire competencies.

Most professionals inherently display a high level of commitment, an important resource that structures their practice (Dubar and Tripier, 1998). Moreover, the nature of their commitment to the organization or their profession strongly conditions their degree of subjectivity. Given this fact, this study examines the following general research question:

*RQ1.* What is the relationship between different forms of organizational or professional commitment and accounting professionals' construction of CSR competencies?

From the socio-constructivist perspective, we postulate that professionals' openness to and involvement in CSR in concrete situations are key factors in their acquisition of CSR competencies. The organization must be involved in CSR ("organization's CSR position") in order for CSR competencies to be built in the organizational context. Therefore, we look at organizations involved in CSR and examine the relationship between their accounting professionals' commitment to the profession or organization, CSR training and openness to and involvement in CSR. We consider that there are three types of commitment: affective, continuance and normative.

The results show the dominance of normative commitment to the profession or organization and its relationship with professional CSR training. In addition, professional CSR training and organizational and other CSR training activities are associated with the professional's openness to CSR. These findings indicate that the accounting profession could integrate CSR issues more extensively in its accreditation process in order to enhance its role as a resource provider in the construction of accountants' CSR competencies.

In addition, it is important to investigate the foundations of normative commitment in light of its role in the professional's competency development.

The conceptual framework is presented below, followed by an explanation of the methodology used, the study results and the discussion and conclusion.

## 2. Conceptual framework

We use a socio-constructivist approach to examine the conditions under which professionals construct CSR competencies. This approach postulates that involvement in a concrete situation is critical to the actor's ability to mobilize and coordinate a series of resources (Jonnaert, 2002). A concrete situation demands action on the part of the actor, contrary to a theoretical learning situation, in which the actor does not necessarily end up applying knowledge to a work situation.

Under the socio-constructivist approach, the social dimension of the construction of competencies is very important because the actor validates the social relevance of the competence to acquire in each concrete situation (Jonnaert, 2002). For the purpose of CSR competency construction, professionals use CSR codified knowledge, professional CSR discourse, organizational CSR training activities and discussions with colleagues as they learn from the very context in which CSR practice takes place.

The application of socio-constructivist theory as a learning theory allows us to examine two reciprocal relationships:

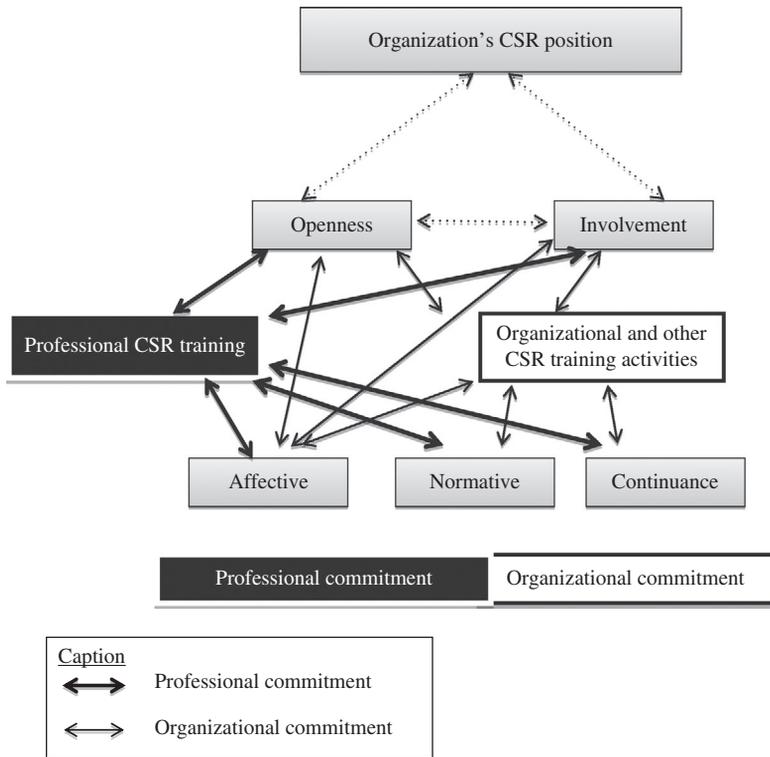
- (1) the relationship between competencies and the social and cognitive context in which they are built; and
- (2) the relationship between the forms of organizational or professional commitment and the construction of CSR competencies (this commitment also being the result of and the incentive for building knowledge).

Figure 1 presents the relationships among the concepts developed in this section.

### 2.1 Relationship between competencies and the social and cognitive context

Piaget (1936) first proposed constructivism as a learning theory to counter the behavioral model. Constructivism looks at experimental learning as a way to construct knowledge (Jonnaert, 2002). Vygotski (1930) concurrently developed the socio-constructivist approach for school learning, largely basing his work on complex constructivist theories. This latter approach has been widely applied to the study of learning conditions in education since the early 1980s (Corden, 2001). Since learning may be defined as a dynamic process that occurs in a social context where learners construct their own competencies through sharing, confrontation and negotiation (Jonnaert, 2002; Jonnaert *et al.*, 2004), personal appropriation of a connection with a group (a profession or an organization) is therefore central to developing knowledge. This appropriation will be examined more closely when we analyze commitment to the profession and the organization in the following sections.

This article examines how the acquisition of competencies is perceived in a professional rather than an academic environment and views construction of CSR competencies as an autonomous social construction process (Vellas, 2008). Using organizational learning theories inspired by this approach, Gond and Herrbach (2006) demonstrate that two knowledge acquisition processes are at work in an organizational context: an assimilation process to explain corporate social adaptation and an accommodation process for corporate



**Figure 1.**  
Socio-construction of  
accountants' CSR  
competencies

social learning. Professionals use their assimilation abilities to process a situation within their frame of reference and their accommodation abilities to question their own values, principles, representations and so forth.

Jonnaert (2002) used Piaget's conceptualization of learning to show that subjects learn by acting (involvement) on the context using their own subjectivity. This study emphasizes the subject and the situation, defining a situation as the set of circumstances in which the professional finds him- or herself. From the professional's perspective, a situation is what he or she apprehends, perceives or conceives to be for the purpose of doing something about it or making something of it (Masciotra, 2006). The situation would not exist outside of the professional or his or her impressions. Faced with an unfamiliar situation, professionals "(translation) construct their competencies by acting reflexively on what they already know" (Jonnaert, 2002, p. 71).

However, the situation also involves resources ("internalized" external and internal) that professionals use to make things happen when necessary. These resources are essential to the structure of the situation in the sense that "(translation) they comprise all the elements of the situation including the self and the action itself" (Jonnaert *et al.*, 2004, p. 676). The resources as a whole take on a "(translation) mediation function, whereby they help shape the learning possibilities, meanings and perspectives arising from the situation" (Jonnaert *et al.*, 2004, p. 677).

At this stage, professional or organizational commitment can be seen as a conative resource representing a professional's motivation to invest in a situation.

Thus, commitment is part of the professional's subjectivity. Although the codified CSR knowledge of a profession is an external resource, from the constructivist perspective, "(translation) all the resources marshalled are necessarily internal" from the moment the professional takes action (Jonnaert *et al.*, 2004, p. 676). The profession is viewed as a body of knowledge that was socially developed outside of work and is therefore incomplete (De Terssac, 1998), while the organization is viewed as a motivational (willingness to act) or facilitating context (power to act) (Le Boterf, 2000).

Le Boterf (2000) argues that the profession allows professionals to refer to the standards and rules of their professional context to safely and purposely construct their own ways of doing and of acting. The collective references set the tone and establish the professional and social practices that are then either accepted or replaced and highlight their effectiveness or riskiness (Le Boterf, 2000). The accounting profession is the repository of codified knowledge that is self-regenerating, as is the case with CSR. As a repository, it is a resource that professionals can appropriate, transform and make their own, particularly through professional readings and seminars and interactions with colleagues (socio dimension). This means that the two collective frames of reference of interest to professionals, i.e. the profession's and the organization's, may be enabling as well as restrictive (Dupuis, 2006), depending on the professionals' subjectivity. Their subjectivity is conditioned by their involvement in and openness to CSR and their opinion on their organization's CSR position. These aspects of their subjectivity are expected to be interrelated.

Co-workers' importance arises when the socio dimension of the process of building competencies is examined (Jonnaert, 2002). Although the codified knowledge that the professional gleans from the profession (through professional readings or seminars) may provide the foundation for the construction of competencies, peers also influence this construction in day-to-day situations. Indeed, the socio-constructivist conceptual framework views competencies as constructed, situated in context, reflexive and temporarily viable knowledge. Commitment to the profession and the organization characterizes the context in which professionals build their CSR competencies. In fact, commitment is largely viewed as a binding force that directs professionals to behave in a way that is relevant to their "target", i.e. the organization or the profession (Meyer and Herscovitch, 2001, p. 301).

From the above analysis, it can be concluded that involvement, openness and opinions on the organization's CSR position are important for CSR competency construction since they condition the professional's subjectivity. For professionals who work in socially responsible organizations (organizations have varying degrees of "responsiveness", see Capron and Quairel (2004), Carroll (1979), Clarkson (1995) and Gond and Igalens (2008), greater involvement in and openness to CSR should contribute to CSR competency construction and be related to the types of training that the professional seeks (professional, organizational and other CSR training). In the next section, a study of the various forms of commitment shows how commitment (also part of the professional's subjectivity) relates to accountants' inclination to mobilize organizational or professional resources for CSR competency construction.

### *2.2 Commitment to the organization and the construction of CSR competencies*

In this article, organizations are conceptualized as packages of resources (social and cognitive) to be used by organizational actors. Organizational commitment links

professionals with these resources and influences their inclination to mobilize them (Caron, 2005). Bollecker and Mathieu (2008) argue that “(translation) individual behavior is influenced by ‘what is done’ in the organization and not solely by individual incentive systems stemming from a contractual perspective” (Bollecker and Mathieu, 2008, p. 95). Professionals are influenced by occurrences in the organization, including organizational culture (Caron, 2003) and trigger their own decision about developing their CSR competencies. Although the CSR engagement of accountants and other members of the organization is influenced by the tone at the top (Ramus, 2001), the influence of a profession (like accountancy) as an institutional driver of change may also have a major effect on this engagement (Fligstein, 1990; Gomez, 2009).

We used the psychosocial variable “commitment to the organization” to investigate the organizational context’s contribution to the acquisition of CSR competencies. We analyze commitment from the affective, continuance and normative perspectives in light of its meaning to professionals. These three perspectives allow us to better conceptualize professionals’ commitment and take into account the different influences they have on professionals’ inclination to mobilize organizational resources.

Employees are attaching increasing importance to corporations’ sense of social responsibility (Aguilera *et al.*, 2007). Several studies have confirmed the link between employee perception of CSR and commitment to a socially responsible corporation (Brammer *et al.*, 2007; Maignan *et al.*, 1999; Maignan and Ferrell, 2001), particularly among employees who firmly believe in CSR (Peterson, 2004). In addition, employees who participate in CSR activities and decisions identify more with their corporation and are therefore more committed to it (Kim *et al.*, 2010). These studies focus mainly on professionals’ affective commitment, i.e. their “emotional attachment to, identification with, and involvement in the organization” (Allen and Meyer, 1990, p. 1).

The two additional dimensions of commitment, continuance and normative, refer, respectively, to “commitment based on the costs that employees associate with leaving the organization” and “employees’ feelings of obligation to remain with the organization” (Allen and Meyer, 1990, p. 1). Affective commitment therefore relates to a “desire” to work for the organization, continuance commitment to a “need” for the work, and normative commitment to “an obligation” based on a sense of loyalty to or reciprocity with the organization (Meyer and Allen, 1991, p. 61).

In a meta-analysis of research on the three dimensions of commitment, Meyer *et al.* (2002) demonstrate that these are indeed three distinct constructs, each with the potential to influence aspects like CSR competencies construction, which are discretionary activities rather than professional requirements. In fact, Meyer and Herscovitch (2001) argue that affective and normative commitment correlate positively with discretionary behavior and activities (activities beyond the formal job description requirements such as obtaining CSR training), the strongest factor being affective commitment (continuance commitment could have a null or negative correlation with such behavior/activities). Meyer *et al.* (2002) demonstrate relationships between these forms of commitment and individual inclination to carry out discretionary activities not explicitly recognized by the formal compensation system.

Based on the above analysis, organizational and other CSR training activities that a professional pursues while in the employ of a socially responsible organization may be related to his or her affective, normative or continuance organizational commitment (Figure 1).

### *2.3 Commitment to the profession and the construction of CSR competencies*

As mentioned previously, the profession is viewed as a package of resources from a socio-constructivist perspective. The professional's commitment to the profession, i.e. identification and involvement with it (Aranya and Ferris, 1984; Hall *et al.*, 2005), impacts on his or her inclination to mobilize these resources. Hall *et al.* (2005) highlight the relevance of the three dimensions of commitment to the profession developed by Meyer *et al.* (1993), which in turn are a transposition of their three dimensions of commitment to the organization. Affective commitment to the profession is based on identification with the profession's objectives (Meyer *et al.*, 1993). Continuance commitment results when a professional stays in the profession because of the high cost of leaving it (Meyer *et al.*, 1993). Normative commitment represents the professional's sense of obligation to stay in the profession (Meyer *et al.*, 1993).

Professionals with high levels of affective and normative commitment are more inclined to be involved in professional activities and update their knowledge beyond the minimum requirements for remaining a member of the profession. Conversely, those with a high level of continuance commitment are not likely to be involved in discretionary activities (Hall *et al.*, 2005; Meyer and Herscovitch, 2001) like CSR. In fact, given that affective involvement is rooted in a desire to belong to the profession, it should have a more profound effect than other forms of commitment on a professional's exposure to the profession's codified knowledge, such as that provided in professional journals or by professional development (Meyer and Herscovitch, 2001; Snape and Redman, 2003).

Since CSR is not usually a high priority in professional examinations (e.g. in Canada), reading about CSR in professional journals or taking professional seminars on CSR is considered to be a discretionary activity even when CSR is part of the profession's corporate rhetoric. Therefore, accountants affective commitment to their profession and, to a lesser extent, their normative commitment, may be positively correlated to their efforts to develop CSR knowledge through their professional association. However, accountants' continuance commitment should be negatively correlated to their efforts to appropriate CSR codified knowledge.

In summary, (Figure 1), professionals' commitment to the organization or profession is expected to be related to the organizational and professional resources (CSR training) that professionals use to construct their CSR competencies in specific situations. Also from a socio-constructivist perspective, the professional's involvement with the organization's CSR and his or her openness to CSR enable us to see the link with the resources used to build new competencies. Thus, these variables must correlate with each other and with the resources the professional uses (CSR training), including the codified CSR knowledge he or she acquires.

### **3. Methods**

The foregoing conceptual framework included several interrelated concepts. To better understand the relationships among these concepts, we used a survey to gather data from a number of professionals. The data were then analyzed using descriptive statistics, including correlations. The survey asked professionals about their organization's position on CSR, their openness to CSR, involvement in related activities (e.g. cost/compliance, system implementation and accounting and disclosure), their commitment to the organization or profession and their training, including the

codified knowledge they use[2]. A factor analysis was performed on questionnaire items used in scales, after which a number of items were dropped from the various scales. The next section on the research instrument includes the presentation of results from the factors analyses. The data collection method is described in a subsequent section.

### 3.1 *Research instrument*

The survey consisted of sections on the organization, the respondents' profile (including their involvement in CSR) and commitment to the organization and the profession[3]. The section on the organization asked about its size (assets and sales), disclosure of SD information (in an independent report or within an annual report), sustainable products/services line or use of manufacturing processes with reduced environmental impacts, CSR certifications and disclosure of social or environmental data on the web, including a CSR policy statement, if any. Respondents were also asked to give their opinion on their organization's CSR position. The sub-section on respondents' opinion about the organization's CSR position examines how the organization is affected by CSR issues and consideration of CSR (see the Appendix). It consists of questions about the organization's moral and commercial relationship with CSR, such as the importance of environmental regulation, management of the negative effects of operations on SD, and measurement of the improvement in the organization's competitiveness further to consideration of CSR/SD and the positive effects of activities on SD by the accounting system. Lastly, it elicits participants' opinions as to whether the organization's sense of social responsibility extends beyond the need to make a profit. A factor analysis performed on the five questions resulted in a factor explaining 50 percent of the variance with loadings between 0.54 and 0.77 for the items. The Cronbach's  $\alpha$  for this measurement is 0.72, demonstrating the construct's acceptable reliability (Nunnally, 1978).

The demographic section asked respondents about their gender, age, education, professional designation and year received, years of experience in organizations and with their current employer, position title, and openness to CSR and CSR involvement.

Openness to CSR was measured by way of four questions (see the Appendix), including a question about the relationship between CSR and an organization's profitability. In addition, respondents were asked about their personal view of the importance of CSR, their CSR knowledge and their familiarity with the guidelines of the global reporting initiative (GRI). The four items have loadings between 0.47 and 0.89 on a single factor that explains 60.7 percent of the variance. The Cronbach's  $\alpha$  for this measurement is 0.73, which indicates the construct's acceptable reliability (Nunnally, 1978).

The 14-question CSR involvement measurement (see the Appendix) assesses participants' degree of involvement in CSR-related activities in one of the four following categories:

- (1) evaluation of costs, savings and inputs/outputs or compliance;
- (2) assessment of risk or investment projects;
- (3) system implementation; and
- (4) accountability and disclosure (measurement and communication of corporate performance).

The 14 items have loadings between 0.63 and 0.86 on a single factor that explains 60.1 percent of the variance. The Cronbach's  $\alpha$  for this measurement is 0.95, indicating strong reliability.

The demographic section explored the constructivist and social dimensions of the respondents' knowledge development by asking them how frequently they read about CSR in professional and other publications (print or web), took part in in-house or professional association CSR training sessions, and held discussions with employees working in other departments/units or external experts.

The section on commitment to the organization and the profession was a replication of the questionnaires Meyer *et al.* (1993) designed and validated with a sample of nurses. Meyer *et al.*'s (1993) professional commitment questionnaire was also previously validated with a sample of accountants in public practice (Smith and Hall, 2008). The factor analysis for commitment to the organization led to three factors explaining 67.1 percent of the variance that have four items each with loadings between 0.51 and 0.88. Similarly, the factor analysis for commitment to the profession led to three factors explaining 65.0 percent of the variance that have five items each with loadings between 0.50 and 0.87. The Cronbach's  $\alpha$  obtained to describe the internal consistency (reliability) of our measurements ranged from 0.75 to 0.83 for the three dimensions of commitment to the organization and 0.77-0.86 for the three dimensions of commitment to the profession (see the Appendix for questions measuring the dimensions of commitment). These results are comparable to those obtained by Meyer *et al.* (1993)[4] and Smith and Hall (2008)[5].

Accompanying the questionnaire was a letter inviting respondents to participate in the survey, describing the research objectives and ensuring the confidentiality and anonymity of the responses. A stamped, self-addressed envelope was also included. The questionnaire took about 25-30 minutes to complete.

Given that respondents were either English- or French-speaking, the questionnaire was prepared in both languages. The questionnaire and accompanying letter were first written in French and then translated into English by a professional translator, except for the section on commitment. The English translation was then validated by the authors through a cross-check with the initial French version. Since the Meyer *et al.* (1993) questionnaires on commitment were in English, the authors translated them into French and then to validate the conformity of the French translation, the French version was translated back into English by the same professional translator who had worked on the rest of the questionnaire. The questionnaire was pre-tested in a pilot study conducted among chief financial officers (24 respondents) at corporations on the *Investor 500* (2008) list, i.e. the 500 most capitalized Canadian corporations on the TSX and the TSX Venture Exchange. This study allowed us to fine-tune and enhance the survey questions.

### 3.2 Data collection

In January 2010, the questionnaire was sent to chief financial officers or controllers at 150 companies involved in CSR and listed among the 500 largest employers in Quebec in *Commerce* (2009) magazine's April 2009 rankings. The companies were selected on the basis of the information presented on their web site and whether they had one or more of the following: one or several environmental certifications, a published CSR policy statement, a SD report and sales of eco-friendly products or services. These selection

criteria were used to maximize the likelihood that the organizations employed professionals who were involved in CSR, a necessary condition to allow CSR competency construction in context. Nevertheless, the organizations selected had differing degrees of CSR involvement.

A reminder was sent two weeks after the initial mailing. In addition, professional accountants in 15 organizations[6] were contacted by e-mail, followed up by a phone call in some cases. A 24 percent response rate was obtained (36 respondents, including one respondent who completed only part of the questionnaire). This response rate is far superior to that obtained for other surveys submitted to chief financial officers (e.g. 9 percent for Graham and Harvey (2001) and 12 percent for Trahan and Gitman (1995)).

Twelve (34 percent) and 23 (66 percent) responses were received before and after the reminder, respectively. Non-response bias was tested by comparing, before and after the reminder date, the demographics on organizations and respondents and the respondents' responses in relation to research constructs[7]. As there were no significant differences at  $p \leq 0.05$  for any of the variables, it appears that non-response bias was not a major concern with this sample.

## 4. Presentation and analysis of results

### 4.1 Sample description

Table I presents an overview of the respondents and their organizations. The study was conducted on a sample of 35 respondents, consisting chiefly of French-speaking years of experience working for organizations. Most respondents had held a professional accounting designation[8] (professionals = 33) for an average of 19.2 years and had been working for their current employer for 11.2 years. Their job titles were chief financial officer ( $n = 13$ ) or finance director/manager or controller ( $n = 22$ ).

The organizations had an average of \$8.903 billion in assets and sales of \$2.307 billion. Their assets and sales were widely divergent, as evidenced by the standard deviations of \$25.053 billion and \$3.689 billion, respectively. Most of the organizations (23) were public companies (or their wholly owned subsidiaries). A number of them (19) published SD reports and 11 of these organizations also included SD information in their annual report. Twelve organizations published SD information only in their annual report. Nineteen organizations had received certifications, including 14 of those who published information on SD. Twenty-seven sold sustainable products and services and/or used manufacturing processes with reduced environmental impacts. The companies frequently used the web to communicate with stakeholders and therefore tended to disclose CSR information (30) as well as a detailed SD policy (24), sometimes signed by the CEO (16), on the web.

### 4.2 Analysis of results – participants, organizations and CSR competency construction

Respondents' degree of openness to CSR scores an average of 3.96 on a Likert scale ranging from 1 to 7, corresponding to not at all/none to considerably/extremely important (Table II, Section A). This result is somewhat higher than the scale's midpoint, indicating average receptiveness to CSR. Participants are nonetheless only slightly involved in CSR, with the average degree of involvement at 2.94 on a scale of 1-7, corresponding to none to extremely involved (Table II, Section A). However, participants consider their organizations to be fairly well positioned in terms of CSR (mean = 3.84, Table II, Section A).

|  | Participants ( <i>n</i> = 35)  |  | Organizations ( <i>n</i> = 35)   |  |
|--|--|--|--|--|
| Sex  | Male = 27<br>Female = 8  |  | Size – assets ( <i>n</i> = 30)   | Mean = \$8.903 billion<br>SD = \$25.053 billion  |
| Age  | Mean = 44.2<br>years   |  | Size – sales ( <i>n</i> = 35)  | Mean = \$2.307 billion<br>SD = \$3.689 billion<br>23 organizations<br>19 organizations   |
| Language   | SD = 9.0 years<br>English = 3  |  | Public company or wholly<br>owned subsidiary of a public<br>company                              |  |
| Education  | French = 32<br>Bachelor = 27<br>Postgraduate = 8   |  | SD report  |  |
| Professional<br>designation                                    | Yes = 33<br>No = 2   |  | Information regarding SD<br>included in annual report  | 23 organizations including<br>11 with a SD report  |
| Number of years<br>since designation<br>was obtained           | Mean = 19.2<br>years<br>SD = 9.7 years   |  | Responsible products/service or<br>manufacturing processes with<br>reduced environmental impacts | 27 organizations   |
| Number of years<br>of experience in<br>organizations           | Mean = 19.1<br>years<br>SD = 10.0 years  |  | Certification: ISO 14000, ISO<br>14001, OHSAS 18001, FSC,<br>LEED                                | 19 organizations including<br>14 with an SD report or<br>information in annual<br>report |
| Number of years<br>of experience in<br>current<br>organization | Mean = 11.2<br>years<br>SD = 8.5 years   |  | Organization's web site:<br>Detailed environmental policy<br>statement                           | 24 organizations including<br>16 with policy signed by<br>president                      |
| Position in<br>organization                                    | Chief financial<br>officer = 13<br>Director,<br>controller,<br>financial<br>manager = 22 |  | Other environmental or social<br>information   | 30 organizations   |

**Table I.**  
Sample

**Note:** SD – standard deviation

Section A of Table II describes various training activities available to professionals to help them expand the constructivist, interactive and social dimensions of their competency development. Reading about CSR in professional and other publications (mean = 3.03 for both) is the most popular activity for acquiring CSR competency. The most common activity for reinforcing, validating and supporting the implementation of CSR codified knowledge is discussing CSR with employees in other organizational departments/units (mean = 3.42, versus discussions with external experts, mean = 2.39). Participation in in-house CSR training sessions (mean = 2.15) is greater than participation in training sessions offered by a professional association (mean = 1.45). Nonetheless, the average participation in training activities is relatively weak (mean = 2.58 for all types of training); in reality, participants' evaluation of their CSR knowledge (one of the questions in the openness to CSR construct, see the Appendix) is highly correlated to the frequency of their training activities ( $r = 0.728$ ,  $p < 0.001$ , not reported).

Participants' openness to CSR and the three training indices (professional CSR training, organizational and other CSR training activities, all types of CSR training activities) are strongly correlated, as demonstrated by significant positive correlations ranging from 0.321 to 0.728,  $p \leq 0.10$  (Table II, Section B). Organizations involved in CSR ("organization's CSR position") also require the involvement of their senior financial

| <i>Variables<sup>a</sup></i>  | Section A              |                        |                                    |
|---|------------------------|------------------------|------------------------------------|
|   | <i>n<sup>b</sup></i>   | <i>Mean</i>            | <i>SD</i>                          |
| Participant's openness to CSR   | 35                     | 3.96                   | 1.04                               |
| Participant's CSR involvement   | 35                     | 2.94                   | 1.44                               |
| Organization's CSR position   | 35                     | 3.84                   | 0.95                               |
| Readings on CSR in professional publications  | 33                     | 3.03                   | 1.21                               |
| Sessions or seminars on CSR offered by professional association                                   | 33                     | 1.45                   | 0.71                               |
| Professional CSR training   | 33                     | 2.24                   | 0.75                               |
| Readings on CSR in other publications, on paper or on the web                                     | 33                     | 3.03                   | 1.33                               |
| Sessions or seminars on CSR offered by your organization  | 33                     | 2.15                   | 1.37                               |
| Discussions about CSR with employees working for the other departments/units of your organization | 33                     | 3.42                   | 1.90                               |
| Discussions about CSR with experts from outside the organization                                  | 33                     | 2.39                   | 1.68                               |
| Organizational and other CSR training activities <sup>c</sup>                                     | 33                     | 2.75                   | 1.32                               |
| All types of CSR training activities  | 33                     | 2.58                   | 1.06                               |
| Section B: Pearson correlations <sup>d</sup>  |                        |                        |                                    |
|   | <i>Openness to CSR</i> | <i>CSR involvement</i> | <i>Organization's CSR position</i> |
| CSR involvement   | 0.507 ( $p = 0.002$ )  |                        |                                    |
| Organization's CSR position   | 0.563 ( $p < 0.001$ )  | 0.358 ( $p = 0.035$ )  |                                    |
| Professional CSR training   | 0.321 ( $p = 0.068$ )  | 0.142 ( $p = 0.430$ )  | 0.171 ( $p = 0.341$ )              |
| Organizational and other CSR training activities  | 0.728 ( $p < 0.001$ )  | 0.540 ( $p = 0.001$ )  | 0.483 ( $p = 0.003$ )              |
| All types of CSR training activities  | 0.637 ( $p < 0.001$ )  | 0.406 ( $p = 0.019$ )  | 0.332 ( $p = 0.059$ )              |

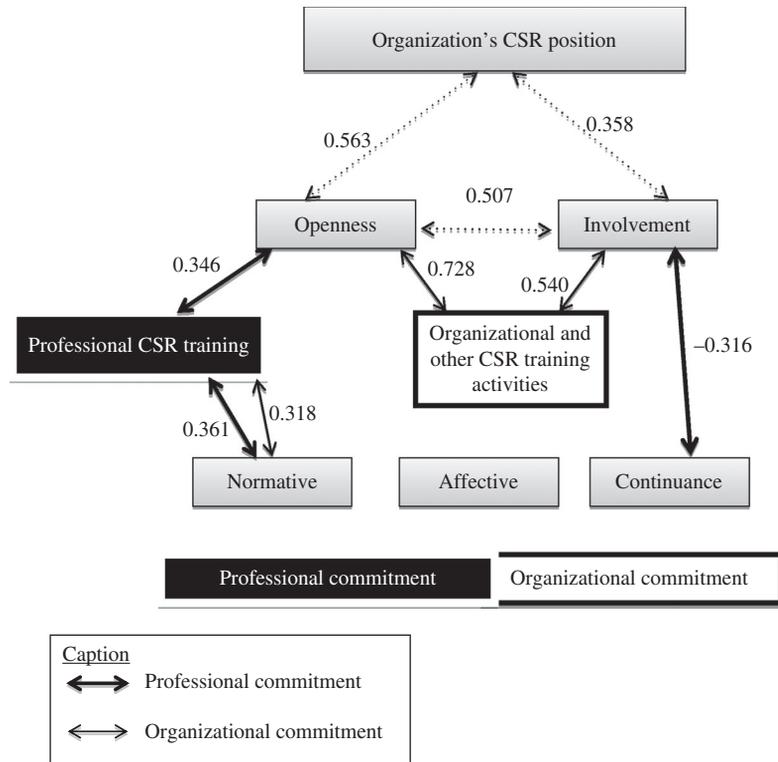
**Notes:** <sup>a</sup>The first three variables are defined in the Appendix; the questions on education are on a scale of 1-7, never to constantly; <sup>b</sup>the statistics on education are provided only for professional accountants; <sup>c</sup>the mean (standard deviation) including the two participants who are not professional accountants ( $n = 35$ ) is 2.88 (1.40); <sup>d</sup>the correlations with education variables are for the 33 professional accountants while the other correlations are for the 35 respondents

**Table II.**  
The participant, the organization and CSR

managers ( $r = 0.358$ ,  $p = 0.035$ ). CSR involvement is correlated with the respondent's openness ( $r = 0.507$ ,  $p = 0.002$ ). Respondents who are open to CSR tended to work in organizations more involved in CSR ( $r = 0.563$ ,  $p < 0.001$ ). Involvement in CSR is related to initiatives to improve CSR competencies, notably through training activities ( $r = 0.540$ ,  $p = 0.001$ ) other than those offered by the respondents' professional association ( $r = 0.142$ ,  $p = 0.430$ ). Figure 2 presents the relationships identified after analyzing respondents' responses (correlations significant at  $p \leq 0.10$ ).

#### 4.3 Analysis of results – commitment to the organization and the profession

4.3.1 *Commitment to the organization and the profession.* Respondents reported that they had a high degree of affective commitment to the organization, resulting in an average of 5.56 on a Likert scale ranging from 1 to 7, corresponding to strongly disagree to



**Figure 2.**  
Socio-construction of accountants' CSR competencies – relationships identified

strongly agree (Table III). Respondents' lower reported continuance commitment to the organization[9], mean = 2.57 (Table III), indicates that any decision to stay with the organization is not primarily based on lack of employment options or fear of disruption due to departure. Rather, respondents tend to be more normative in their commitment to the organization (mean = 4.10, Table III), i.e. they seem to feel morally bound to remain with their employer.

| Variables <sup>a</sup>                | n <sup>b</sup> | Mean | SD   |
|---------------------------------------|----------------|------|------|
| Affective organizational commitment   | 35             | 5.56 | 1.04 |
| Continuance organizational commitment | 33             | 2.57 | 1.16 |
| Normative organizational commitment   | 34             | 4.10 | 1.32 |
| Affective professional commitment     | 32             | 5.98 | 0.79 |
| Continuance professional commitment   | 32             | 4.43 | 1.46 |
| Normative professional commitment     | 33             | 2.91 | 1.17 |

**Table III.**  
Organizational and professional commitment

**Notes:** <sup>a</sup>The questions composing each variable are provided in the Appendix; <sup>b</sup>there are 35 respondents, including 33 professional accountants; for some measures, a few respondents did not answer all questions, making it impossible to compute the score for the variable

Respondents' affective commitment to the profession is somewhat higher than their affective commitment to the organization, corresponding to an average of 5.98 on a Likert scale ranging from 1 to 7, with 1 being strongly disagree and 7, strongly agree (Table III). Continuance commitment is also fairly high (mean = 4.43), indicating that the professionals feel fairly obliged to stay in the profession, given their efforts to obtain their professional designation and the upheaval leaving would cause in many areas of their lives. However, their normative commitment to the profession is fairly weak (mean = 2.91) as they do not seem to believe that they should stay in the profession out of loyalty or moral obligation.

*4.3.2 Relationship between commitment and CSR competency construction.* Respondents' normative commitment to the profession impels them to obtain more than the minimum requirements needed to exercise it (Hall *et al.*, 2005). Given that the accounting profession does not impose CSR audit standards and provides minimal measurement and disclosure standards, professionals interested in the subject who develop or upgrade their knowledge by reading professional publications or taking part in training sessions are considered to be exceeding the requirements of their profession. This observation is supported by the positive correlation between normative commitment and professional CSR training ( $r = 0.361, p = 0.039$ , Table IV, Section A).

There is a negative relationship between involvement in CSR and the decision to stay in the profession mainly out of a sense of obligation, as indicated by the negative correlation between involvement in CSR and respondents' continuance commitment to

Section A: professional and organizational commitment, professional CSR training and accountant's CSR involvement<sup>a</sup>

|                                       | <i>Professional commitment</i>   |  | <i>Organizational commitment</i> |
|---------------------------------------|--|--|----------------------------------|
|                                       | <i>Continuance</i>   | <i>Normative</i>                         | <i>Normative</i>                 |
| Professional CSR training             |  | 0.361 ( $p = 0.039$ )                    | 0.318 ( $p = 0.076$ )            |
| Accountant's CSR involvement          | -0.316 ( $p = 0.079$ )   |  |                                  |
|                                       | Section B: participants' organizational commitment <sup>b, c</sup>                 |  |                                  |
|                                       |  | <i>Continuance commitment</i>            |                                  |
|                                       | <i>Affective commitment</i>  |  |                                  |
| Continuance commitment                | -0.121 ( $p = 0.501$ )   |  |                                  |
| Normative commitment                  | 0.375 ( $p = 0.029$ )  | 0.335 ( $p = 0.057$ )                    |                                  |
|                                       | Section C: accountants' professional commitment <sup>b</sup>                       |  |                                  |
|                                       |  | <i>Continuance commitment</i>            |                                  |
|                                       | <i>Affective commitment</i>  |  |                                  |
| Continuance commitment                | 0.324 ( $p = 0.070$ )  |  |                                  |
| Normative commitment                  | 0.132 ( $p = 0.473$ )  | -0.011 ( $p = 0.952$ )                   |                                  |
|                                       | Section D: accountants' organizational and professional commitment <sup>a, b</sup> |  |                                  |
|                                       | <i>Continuance professional commitment</i>   | <i>Normative professional commitment</i> |                                  |
| Continuance organizational commitment | 0.523 ( $p = 0.003$ )  | 0.334 ( $p = 0.067$ )                    |                                  |
| Normative organizational commitment   | 0.455 ( $p = 0.009$ )  |  |                                  |

**Notes:** <sup>a</sup>Only correlations with  $p \leq 0.10$  are presented; <sup>b</sup>correlations are computed on the basis of available commitment scores: see Table II; <sup>c</sup>these correlations are for all participants; the correlations for accountants' organizational commitment are similar

**Table IV.**  
Pearson correlations between commitment and competency construction variables and among commitment dimensions

the profession, i.e.  $-0.316$  ( $p = 0.079$ , Table IV, Section A). In fact, since CSR is not a high priority requirement of the profession, involvement in CSR is to a certain extent the result of a discretionary personal choice.

Chief financial officers/finance directors normative commitment to the organization seems to prompt them to obtain professional training ( $r = 0.318$ ,  $p = 0.076$ , Table IV, Section A), consistent with the findings of Meyer and Herscovitch (2001), who argue that normative commitment leads to participation in activities beyond those required by their work.

Figure 2 shows the above-mentioned relationships, as well as the absence of other relationships. Contrary to our expectations, there is no correlation between affective commitment to the profession/organization and professional, organizational or other CSR training. Further, affective commitment to the organization is not related to the professional's subjectivity expressed in terms of involvement in and openness to CSR.

*4.3.3 Additional observations on relationships among commitment dimensions.* Given that participants' affective commitment to their organization is significantly related to their normative commitment, ( $r = 0.375$ ,  $p = 0.029$ , Table IV, Section B), it is assumed that respondents who have an emotional tie to their organization also feel morally bound to stay. Since their affective commitment is not related to a sense of continuance commitment ( $r = -0.121$ ,  $p = 0.501$ ), those with a strong sense of belonging to the organization may remain simply because of a lack of alternatives or by choice. There is some degree of dependence between normative and continuance commitment ( $r = 0.335$ ,  $p = 0.057$ ). The significant relationship between affective and normative commitment is similar to that observed by Meyer *et al.* (1993) in a sample of nurses.

There is a positive relationship between affective and continuance commitment to the profession ( $r = 0.324$ ,  $p = 0.070$ , Table IV, Section C). Smith and Hall (2008, p. 82) noted a significant correlation between accounting professionals' affective and normative commitment ( $r = 0.15$ ) but did not observe any correlation between respondents' affective and continuance commitment, contrary to our study. Our findings indicate that professionals who remain in the profession also seem attached to it and their decision to stay does not appear to be related solely to the efforts they made to obtain their professional designation or the cost of leaving the profession.

As underscored by Hall *et al.* (2005), based on a review of studies examining accountants' commitment to the profession, there is no contradiction between affective commitment to the profession and to the organization. These two variables are not correlated (not presented in Table IV). As mentioned above, the profession encourages professionals to become interested in CSR. Accordingly, for professionals who work in organizations that are favorable to CSR, there is no disconnection between their commitment to the profession and to their organization. In addition, professionals who demonstrate both a normative and a continuance commitment to the profession also seem to feel similarly bound to their organization, as indicated by the positive correlations between these variables and respondents' normative or continuance commitment to the organization (see correlations in Table IV, Section D).

## 5. Discussion and conclusion

This objective of this study is to investigate the relationship between forms of organizational or professional commitment and the construction of CSR competencies.

The results show the dominance of normative commitment to the profession/organization and the relationship of this form of commitment with professional CSR training. In addition, professional CSR training is related to the professional's openness to CSR. Finally, openness to and involvement in CSR goes hand in hand with organizational and other training activities. These results seem to indicate that professionals' subjectivity plays a role in their construction of CSR competencies. However, contrary to our expectations, organizational and professional affective and continuance commitment does not seem to be related to accounting professionals' construction of CSR competencies. Similarly, organizational affective commitment does not appear to be related to openness to and involvement in CSR.

While organizations' CSR discourse is often easily observed, tangible evidence of organizations' CSR practices and management systems depends on the organization's ability to involve its key actors, which may or may not include its accounting professionals. Although our results indicate that chief financial officers/finance directors (the professionals in our study) appear to have limited involvement in CSR, there is nonetheless evidence of a positive relationship between that involvement and the organization's CSR position.

Professionals construct CSR competencies, an expertise that exceeds the profession's minimum requirements, by being open, involved and demonstrating a normative commitment to the profession and the organization. The accounting profession could integrate CSR issues more formally in its accreditation process in order to more fully engage in its role as a resource provider in the construction of accountants' CSR competencies.

The study results help refine our view of accounting professionals, a group that is often perceived as widely homogeneous. The socio-constructivist approach focuses primarily on professionals' subjectivity and the nature of the specific situation from which they draw their resources (essentially from their profession and their organization) to build their CSR competencies and to guide their involvement. It shows that subjectivity from professional and organizational real-life situations and resources are closely intertwined.

Our results make a practical contribution by suggesting that organizations seeking to involve accounting professionals in CSR activities might want to consider encouraging them to get CSR training using professional resources because of its link to both forms of normative commitment. We have seen that professionals frequently use professional publications as a means to develop their CSR competencies. The fact that they perform this activity serves as evidence that the profession plays a role in the development of CSR competencies and should increase its focus on CSR to better fulfill that role. In fact, Adams *et al.* (2011) point out that universities and professional institutes have an important role to play in building professionals' CSR competencies through professional accreditation curricula and continuing education. Our results also show the importance of better understanding the foundations of normative commitment in light of its role in the professional's competency development.

There are some limitations to this study, chiefly the small number of participants, which affects our power to test relationships among the variables. In addition, the sample consisted solely of organizations involved in CSR and data were collected mainly from a group of French-language speakers in Canada. Any generalizations from the study results are thus limited to that population. The questions' positive social connotations could have led participants to present themselves in a favourable

light, introducing a certain bias in their responses. However, given the anonymity of the survey (Nederhof, 1985) and the wide range of responses, this issue is probably not significant enough to negatively affect the relevance of the results.

Further research is needed to investigate the relationships proposed in Figure 1, in particular the expected relationships that were not significant, namely those between organizational and professional affective and continuance commitment and accounting professionals' construction of CSR competencies and between openness to and involvement in CSR and affective organizational commitment. The potential effect of participants and organizations' characteristics on the relationships identified needs to be assessed, along with the CSR competencies that accountants should acquire, as these competencies could then be included in professional competency maps. In some countries, CSR topics may be included in professional accreditation curricula to a greater extent than in Canada, where this study took place, and professional engagement with CSR issues may be different. It may be useful to conduct replication studies in these countries to see whether the same results are obtained.

Future research is also needed to investigate the conditions under which commitment is developed. This paper indicates that normative commitment fosters the acquisition of CSR competencies, but it would also be useful to know how normative commitment can be encouraged. In addition, further studies could shed light on the relative importance of the profession and the organization in CSR competency construction. It may also be relevant to examine the meaning of the quest for independence and the enhancement of expertise, two central concepts in the sociology of professions (Dubar and Tripiet, 1998), from the standpoint of professionals in the process of developing CSR expertise. This could be accomplished through semi-structured interviews.

Several recent studies investigated the positive effects of involving accountants in CSR, particularly in terms of the environmental dimension (Albelda, 2011; Yang-Spencer *et al.*, 2013). Our results indicate that accountants' normative commitment to the profession is related to their ability to build CSR competencies in the organization. However, given the importance of the socio dimension in the acquisition of competencies, further research is needed to better understand how accountants could contribute to the collaborative possibilities which are inherent to CSR (Murray *et al.*, 2010).

## Notes

1. International Education Standard 2, Content of professional accounting education programs (IAESB, 2010), indicates that future professionals should be provided with an understanding of environmental issues and SD as a component of their organizational and business knowledge. In Canada, CSR is mentioned under the governance, strategy and risk management competency and environmental audits are included in the assurance competency at the lowest level of expected competency, i.e. C (CICA, 2012). After exploring corporate sustainability accounting practices in eight leading companies in each of the UK and Germany, Bennett *et al.* (2013) argue that the syllabi of professional accountancy institutes' qualifications are the main potential vehicles for fostering sustainability awareness.
2. The research project was approved by the authors' institutional ethics committee.
3. The authors may be contacted for a copy of the survey.
4. Meyer *et al.*'s (1993, p. 547) Cronbach's  $\alpha$ s ranged from 0.74 to 0.83 for commitment to the organization, and 0.76 to 0.82 for commitment to the profession.

5. Smith and Hall (2008, p. 81) obtained values ranging from 0.79 to 0.87 for the dimensions of commitment to the profession. However, after performing a factor analysis on their data, they kept only four or five questions per dimension from Meyer *et al.*'s (1993) survey. Similarly, our factor analysis led to retaining five questions per dimension.
6. In some organizations, accounting professionals were contacted through the SD officer as further encouragement for filling out the survey.
7. To assess non-response bias, a comparison of assets and sales between respondents' and non-respondents' organizations was not possible since the questionnaire was anonymous.
8. In Canada, professional accountants can hold one of three professional designations, i.e. CA, CMA or CGA, that they use regardless of whether they work in an accounting firm or in another organization. The three professional designations share a similar view of the (non-) incorporation of CSR topics in the curriculum required for professional accreditation.
9. All commitment variables are calculated on the basis of respondents' responses. For readability, the qualifier "reported" is hereafter omitted when referring to commitment responses.

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### Appendix. Definition of variables after factor analyses

Opinion about the organization's CSR position (scale of 1-7, strongly disagree to strongly agree;  $\alpha$  coefficient = 0.72,  $n = 35$ ):

- (1) My organization is increasingly affected by environmental regulation (in the area of SD).
- (2) My organization's social responsibility encompasses more than just profit.
- (3) My organization is appropriately managing the negative effects of its activities on SD (effects on the environment, society and the economy).

- (4) Our reporting system allows us to measure improvements in our competitiveness as a result of recognizing CSR/SD.
- (5) Our reporting system allows us to measure the positive effects of our activities on SD (effects on the environment, society and the economy).

Openness to CSR (scale of 1-7;  $\alpha$  coefficient = 0.73,  $n = 35$ ):

- (1) An organization's duty to be profitable supersedes its duty to be socially responsible. (strongly disagree to strongly agree) (R).
- (2) Evaluate your knowledge regarding CSR/SD (none to extremely advanced).
- (3) How important is CSR/SD to you? (not at all important to extremely important).
- (4) Are you familiar with the guidelines of the GRI? (not at all to very familiar).

Participant's CSR involvement (scale of 1-7, not at all involved to very involved;  $\alpha$  coefficient = 0.95,  $n = 35$ ).

What is your level of involvement in the following aspects of CSR or SD in your organization?

- (1) Assessing the conformity of the organization's operations (with a policy, strategy or an environmental or SD regulation).
- (2) Assessing potential or actual energy savings.
- (3) Assessing the cost of complying with environmental regulations.
- (4) Assessing greenhouse gas effects (output) and consumption of non-renewable resources (input).
- (5) Assessing risk related to environmental non-compliance.
- (6) Assessing investment projects with environmental impacts (or in terms of SD).
- (7) Preparing budgets relative to the costs and revenues resulting from activities having an environmental impact.
- (8) Implementing a waste management system.
- (9) Implementing an environmental management accounting system (eco-control, ESD).
- (10) Implementing environmental cost allocation methods (externalities).
- (11) Disclosure or accountability in an independent SD report or the annual report.
- (12) Cost-benefit analysis related to energy consumption, pollution or site remediation, for example.
- (13) Performance measurement.
- (14) Product life cycle analysis.

Affective organizational commitment<sup>a</sup> (scale of 1-7, strongly disagree to strongly agree;  $\alpha$  coefficient = 0.82,  $n = 35$ ):

- (1) I would be very happy to spend the rest of my career with this organization.
- (2) I really feel as if this organization's problems are my own.
- (3) I do not feel a strong sense of belonging to my organization (R).
- (4) This organization has a great deal of personal meaning for me.

Continuance organizational commitment<sup>a</sup> (scale of 1-7, strongly disagree to strongly agree;  $\alpha$  coefficient = 0.84,  $n = 33$ ):

- (1) Too much in my life would be disrupted if I decided I wanted to leave my organization now.
- (2) I feel that I have too few options to consider leaving this organization.

- (3) If I had not already put so much of myself into this organization, I might consider working elsewhere.
- (4) One of the few negative consequences of leaving this organization would be the scarcity of available alternatives.

Normative organizational commitment<sup>a</sup> (scale of 1-7, strongly disagree to strongly agree;  $\alpha$  coefficient = 0.75,  $n = 34$ ):

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

Affective professional commitment<sup>a</sup> (scale of 1-7, strongly disagree to strongly agree;  $\alpha$  coefficient = 0.77,  $n = 32$ ):

- (1) The accounting profession is important to my self-image.
- (2) I regret having entered the accounting profession (R).
- (3) I am proud to be in the accounting profession.
- (4) I do not identify with the accounting profession (R).
- (5) I am enthusiastic about the accounting profession.

Continuance professional commitment<sup>a</sup> (scale of 1-7, strongly disagree to strongly agree;  $\alpha$  coefficient = 0.86,  $n = 32$ ):

- (1) I have put too much into the accounting profession to consider changing now.
- (2) Changing profession now would be difficult for me to do.
- (3) Too much of my life would be in disrupted if I were to change my profession.
- (4) It would be costly for me to change my profession now.
- (5) Changing profession now would require considerable personal sacrifice.

Normative professional commitment<sup>a</sup> (scale of 1-7, strongly disagree to strongly agree;  $\alpha$  coefficient = 0.79,  $n = 33$ ):

- (1) I believe people who have been trained in a profession have a responsibility to stay in that profession for a reasonable period of time.
- (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.
- (5) I am in the accounting profession because of a sense of loyalty to it.

<sup>a</sup>Source: Adapted from Meyer *et al.* (1993, p. 544).

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