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UNIVERSITY OF CAPE TOWN

The influence of meaning on organisational citizenship
behaviour, organisational commitment, and job satisfaction in
South African accountants

By

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A dissertation submitted in partial fulfilment for the award of the
Degree of Master of Commerce in Organisational Psychology

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2006

Declaration - This work has not been previously submitted in whole or in part, for the award of any degree. It is my own work. Each significant contribution to, and quotation in this dissertation from the work, or works, of other people has been attributed, and has been cited and referenced.

Signature:

A handwritten signature in black ink, appearing to read 'Ishara Maharaj'.

Date: 20th November 2006

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This research reflects the opinions and conclusions reached by the author and are not representative of the University or the National Research Foundation.

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Abstract

Meaning in life and in work has rarely been studied in the South African organisational context. To address this fact, the present study investigated the proposed positive relationships between meaning, job satisfaction, organisational commitment, and organisational citizenship behaviour. The research was conducted within the financial services industry and specifically in public accounting organisations. The participants were made up of 102 trainee and chartered accountants that completed a composite questionnaire made up of five scales that measured job satisfaction, organisational commitment, organisational citizenship behaviour, meaning in life and meaning of work. Results revealed that the fulfilment dimension of meaning in life was the best predictor of organisational citizenship behaviour and job satisfaction, whilst the valued work outcomes dimension of meaning of work was the best predictor of organisational commitment. Furthermore, there were no statistically significant differences between the gender and race groups for any of the relationships between the research constructs. This research highlights the changing nature of employee perceptions towards more meaningful work and the search for purpose in life. Meaning drawn from individuals' lives has emerged as a key indicator for displaying organisational citizenship behaviour in this South African sample of chartered accountants in the public accounting context.

Chapter One

Introduction

Previous research in organisational behaviour has focused on the relationships between organisational commitment, job satisfaction and Organisational Citizenship Behaviour (OCB) and has shown that they are important correlates of organisational success. The nature of work and society has changed since measurement scales were developed for these constructs, ten to thirty years ago. People are increasingly looking for meaning and empowerment beyond their current work context. Organisations are starting to respond to this change by attempting to create more meaningful work environments for their employees. This highlights the salient role that meaning is playing in contemporary society and the need for further research within this domain.

Chalofsky (2003) considered the new generation of employees and reported on their lower levels of job satisfaction. The new generation of employees enter the job market with better qualifications and more career choices than their parents did, yet they still question their purpose and meaning of work. Therefore they make different choices in the work roles that they take up. This is characteristic of the young group of professionals that join public accounting organisations in the current South African context and could explain the increased movement of young professionals between organisations in this sector, resulting in high turnover rates within the public accounting organisations (Štrbac & Roodt, 2005).

The aim of this study was to answer the following research question: Are there substantive, positive relationships between meaning and organisational citizenship behaviour, organisational commitment and job satisfaction? To this was added a further research question: Does meaning in work or meaning in life have a stronger relationship with these three constructs? These questions were investigated specifically within the public accounting organisational context.

The accounting profession

Previous research conducted on the accounting profession has focused on the stereotypes associated with the profession, and gender differences in terms of career advancement. International studies have considered the images of the accountant commonly portrayed in film (Dimnik & Felton, 2006) and in print media (Hoffjan, 2004). These stereotypes influence the career choices that young people make in terms of the profession since print and film media are highly influential in modern day society. There has generally been a negative image portrayed of the accountant in these industries and this affects the number of quality graduates that enter the accountancy field. To counter this, public accounting organisations have promoted the career as one characterised by professionalism. Grey (1998) studied the manner in which accountants conducted themselves as professionals. He found that being a professional was understood more in terms of how accountants behaved than with the use of their technical knowledge and practices which has been the focus of previous research. Previous research focused on how the technical knowledge was controlled in practising accounting rather than organisational behaviours. The present study therefore focuses on organisational behaviour in the accounting context.

The research context

The present study chose to focus on the accounting profession in the public accounting sector. Organisations were chosen for this research as a result of the large populations of chartered accountants that were engaged in activities in the business arena, on a multinational level. The organisations were connected on a global level and apply progressive thinking to business in the financial services industry. Over and above their recruitment branding, the organisations emphasise the need for employees to achieve a balance between work and life. In so doing, there are many rewards for work achieved, and many social activities arranged for staff to promote the sense of recognition that will retain employees for long periods of service. Nevertheless, employees that join the organisations for the three year

training contract and write the board examinations before qualifying with the South African Institute of Chartered Accountants (SAICA) are hard to retain. Many of these newly registered accountants choose to leave the public accounting arena as they are made tempting offers by private businesses with greater monetary rewards, or some choose to move abroad as a result of the recognition and reputation that South African accountancy training has overseas. This turnover rate is of great concern to all South African public accounting organisations, thus the need for research on meaning, job satisfaction, OCB and organisational commitment. These constructs are known to be correlated with employee turnover (Aryee, Wyatt, & Min, 2001; Chen, Hui, & Sego, 1998; Hancer & George, 2003; Harpaz, Honig, & Coetsier, 2002).

The increase in employee turnover highlights the need for an understanding of the source of professional job satisfaction and commitment if it is to be enhanced for fostering OCB and ultimately create deeper meaning for individuals. The need for this understanding is evident in this research considering the impact that job satisfaction, organisational commitment, OCB and meaning have on turnover intentions of professional accountants (Aryee, Wyatt, & Min, 2001). This emphasises the need for organisations to recognise the development of employee empowerment. When employees perceive that they have support from their peers and managers, when they have ample access to information on the firm's mission and performance, when their roles in the organisation are made explicit and when they have enriching job characteristics in a supportive organisational culture, they are committed and satisfied; willing to assist each other and draw strength from their meaningful lives (Spreitzer, 1995).

Guevara and Ord (1996) predicted that peoples' understanding of meaning of work will change as technology and globalisation transforms the world. Such transformation inevitably alters the structure and role of work in contemporary times. Individuals then seek out new meanings of work and indeed a new sense of purpose in life highlighting the need for

contemporary research in this field. Similarly, Caudron (1997) claimed that people are increasingly seeking meaning as a result of working longer hours and having less time to search for personal fulfilment. Increases in organisational restructuring and downsizing have forced people to find employment that they enjoy rather than look for personal satisfaction outside the work domain.

Caudron (1997) referred to the 'soul-searching epidemic' in the workplace. It is evident that the line between work and personal domains are becoming increasingly blurred. Finding meaningful work is part of an attempt to create a more meaningful life. Frankl (1967, p.87) explained man's quest for meaning as follows: "Being human fades away unless it commits itself to some freely chosen meaning. The emphasis lies on free choice". This assertion is the basis of the current research on meaning in the South African context and specifically within the accounting profession.

Researchers in the 1990s predicted that with the rise in technology the amount of time that people spend working would decrease leading to the end of the work society (Ruiz-Quintanilla, 1991). In 2006, it is evident that technology has changed the way people work e.g. in the way they communicate using technology, but the number of hours that people spend working has not decreased. In fact, considering the increase in studies on workaholism (Bonebright, Clay, & Ankenmann, 2000), it is evident that people spend more time at work in contemporary society. Therefore the so-called end of the work society has not come in modern times as people find new satisfaction, commitment, and ultimately deeper meaning in the activities they engage in at work.

In defining meaning of work, Schreuder and Coetzee (2006) explored the evolution of meanings related to work over time from the pre-industrial era to the 21st century. Whereas work in the industrial era largely consisted of mass production and monotonous tasks resulting in the search for meaning in other aspects of life, in contemporary times, work is still seen as an

important part of peoples' lives. Technology and globalisation have brought diverse people in contact with each other allowing for greater opportunities to develop in a multicultural environment. Therefore meaning of work varies from person to person and can now be viewed as part of one's life journey as a learning experience (Schreuder & Coetzee, 2006).

Empirical studies have consistently drawn inferences between meaning, organisational commitment and job satisfaction. Furthermore the organisational citizenship behaviour construct (Organ, 1997) has also been positively related to job satisfaction and organisational commitment. This study attempts to combine these inferences to depict the positive relationships between Organisational Citizenship Behaviour (OCB), job satisfaction, organisational commitment, and meaning. OCB has been studied in relation to many other constructs in Organisational Behaviour such as employee turnover, trust in leadership, procedural justice and fairness perceptions (Chen, Hui & Segó, 1998; Deluga, 1995; Moorman, Blakely & Niehoff, 1998; Podsakoff, MacKenzie & Bommer, 1996). The present study chose to focus on organisational commitment, job satisfaction in relation to OCB as these were most relevant to the professional accounting context. The linking of these constructs to meaning in life and meaning in work aims to add to current literature on meaning and positive work-related variables in organisational behaviour.

The emerging schools of Positive Organisational Behaviour (POB) (Luthans, 2002) as well as Positive Organisational Scholarship (POS) (Cameron, Dutton, and Quinn, 2003) are based on the premises of positive psychology (Seligman & Csikszentmihalyi, 2000) that focuses on enhancing human performance through positive organisational characteristics. Within these fields, meaning has become a salient area of study. Researchers have focused on the meaning of work in relation to organisational commitment and job satisfaction (Fox, 1980). Previous studies have shown positive correlations between OCB and organisational commitment (Hackman, Oldham, Janson, and Purdy, 1995; Meyer and Allen, 1997; Silverthorne, 2005) and job

satisfaction (Murphy, Athanasou, and King, 2002; Pratt and Ashforth, 2003). This has led the researcher to consider the constructs collectively in the public accounting context.

Luthans and Youssef (2004) proposed the transformation of human resource management towards a more developmental orientation. Old negative theories of organisational behaviour and performance need to be replaced by positive theories and models that encourage employee growth and which in effect enhance organisational performance. The derivation of meaning for individuals has changed given the ever-changing nature of work and society in the 21st century (Guevara and Ord, 1996). In terms of practical implications of this research, Luthans and Youssef (2004) argued that for organisations to remain competitive in a highly globalised and technology-driven environment, they should be seeking out the potential in human capital so that they may utilise individuals' tacit knowledge over time. By doing this, it has been shown to result in highly engaged and empowered employees. With the emphasis on the development of individual potential, it is of increasing importance to understand what meaning means to those individuals for organisations to hold their value in future.

With an increasing focus on positive traits and psychological strengths (Seligman & Csikszentmihalyi, 2000), more research is required to fully understand meaning in a local context in contemporary times. Frankl (1967) argued that humans are driven innately to search for meaning and significance in life. Subsequent research has shown that having less meaning in life has been associated with greater need for therapy (Battista & Almond, 1973), and that having more meaning in life has been positively related to enjoyment in work (Bonebright, Clay, & Ankenmann, 2000) and increased satisfaction (Zika & Chamberlain, 1992; Steger, Frazier, Oishi, & Kaler, 2006). The current study collectively investigates the relationship between meaning and positive work-related variables of organisational commitment, job satisfaction, and OCB. Furthermore, these variables are considered in the South African context with a sample of trainee and

chartered accountants employed at public accounting organisations. Whilst some South African research has been done in organisational behaviour with financial services employees, this study attempts to contribute to theory within positive psychology.

The results are expected to indicate that South African accountants within public accounting organisations are searching for deeper meaning within their work. This affects the amount of job satisfaction and organisational commitment they experience which in turn influences their display of OCB. The reason for the above expectation stems from the fact that public accounting organisations are globally connected and this influences the organisational culture within the South African firms. Therefore the results from international research should be similar to results of the present study.

In the following chapter, previous research is discussed in a literature review substantiating the research hypotheses for the current study. The third chapter describes in further detail, the research method and sample used in the study. The fourth chapter discusses the statistical techniques employed to analyse the data collected and presents the results obtained from data collection. To conclude the study, the fifth chapter discusses the results as well as theoretical and practical implications of the findings.

Chapter Two

Literature Review

This review locates the five constructs under investigation within the realm of positive psychology. As described in the introduction, the shift in focus away from negative behaviour that characterises positive psychology has spurred on the creation of two related movements that apply positive or strengths-based management to the workplace, viz. Positive Organisational Scholarship (POS) and Positive Organisational Behaviour (POB). This research attempts to contribute to POB by investigating the positive relationships between OCB, Organisational Commitment (OC), Job Satisfaction (JS), and meaning as a collective. The chapter will discuss previous research on these constructs in relation to the present research context i.e. the accountancy profession in South Africa.

Meaning

Frankl (1967) considered the meaning that individuals attach to their lives as a sign of being human. Zika and Chamberlain (1992) considered Frankl's (1967) ideas on meaning in life which emerged as a result of the time he spent as a prisoner in a concentration camp during the Second World War, as integral to the study on meaning. They further posit that the sources of personal meaning influences the way people cope with the stresses of life. These sources of meaning change over time as individuals go through the various stages of life. In a world where change is the only constant, the focus of POB and meaning becomes increasingly important to deal with modern-day stresses.

The importance of meaning in life resulted in the development of psychological measures of this construct, one of which is the Life Regard Index (Battista & Almond, 1973). This measure will be used in the current research to assess meaning in life for the accountant sample. The two dimensions of the Life Regard Index (LRI) are:

1. **Framework** - the extent to which a person has derived life goals within his or her perspective of life, and
2. **Fulfilment** - the extent to which a person perceives to have fulfilled his or her life goals.

This scale provides a reliable and valid measure of psychological well-being and experienced meaningfulness (Debats, van der Lubbe, & Wezeman, 1993).

Frankl (1969) linked meaning in life and meaning of work through his theory of personality. The third premise of this theory posits that life has possible meaning in all circumstances. Furthermore, meaning in life is always changing and can be discovered in three different ways:

1. Meaning in life can be discovered by creating something or acting out a deed,
2. By experiencing something (such as truth), encountering another human being's unique personality, and by loving that human being, or
3. Meaning is realised through one's attitude towards difficult situations that occur in one's life (De Klerk, 2001).

De Klerk (2001) adds that these three aspects can be found in the work place to allow individuals to potentially find meaning in their work. Furthermore, if meaning is found outside the work place, the positive effects of this meaning in life can spill over into the work place.

Frankl (1992) reported a study that indicated that people were willing to work long hours if they perceived the meaningfulness of the work, but did not want to work at all if they did not perceive meaning in the work. He further cited his placement of unemployed individuals as volunteers for welfare organisations. Although they did not receive any payment for their work efforts, they lost their depression caused by the perception of life being meaningless. They found the tasks at the welfare organisations meaningful. This clearly shows the link between meaning in life and meaning of work.

Cherrington (1980) developed a matrix that linked meaningful work to meaning in life. The matrix highlighted the possibility of dual meaning i.e. having a meaningful life and meaningful work. Figure 2.1. illustrates Cherrington's (1980) matrix.

		View of work	
		Work is meaningful	Work is meaningless
View of life	Life is meaningful	<p>Strong work ethic Happy and productive workers.</p> <p>Work is a terminal and/or instrumental value.</p>	<p>Work is an obligation that is not consistent with the meaning of life. Solution: inculcate work values, redesign the job, or change jobs.</p>
	Life is meaningless	<p>Work is a displaced terminal value. Work is the reason for existence. Solution: enforced rest, assessment of priorities, and diversification of interest.</p>	<p>Work is soulless, mind-numbing drudgery. Welfare is preferred to work. Solution: "right actions" and "contributing to live".</p>

Figure 2.1. Cherrington's (1980) matrix depicting views of life and work

The four quadrants as depicted in Figure 2.1. above indicate the various combinations that individuals may have in relation to their views on what constitutes meaningful life and work. The matrix lends itself to further research on meaning in life and meaning of work. As illustrated, the optimum combination for individuals would encompass meaningful life and meaningful work (De Klerk, 2001).

The focus on meaning in life has extended itself to the workplace since a large part of human life is spent in employment. Rigoglioso (1999) discussed the introduction of spirituality in the workplace to help employees feel stimulated to find meaning in their work. He ascribed this movement to find greater meaning at work, to a need to nourish the human spirit within. Whilst critics may argue that this notion is a repackaging of 'corporate sensitivity training' from the 1950s, others claim that the growing attention to deeper meaning at work is a sign of the change occurring in the way work is perceived and structured (Rigoglioso, 1999). This research supports the

latter view as it is evident that people are more involved in the direction of their working lives than ever before. Stevens (2006) posits:

In order to attain emotional satisfaction from work, people need to become competent in influencing the direction of their working lives: to become less reliant on their employer to provide work satisfaction and to make efforts themselves to determine what it is they want.

Previous studies by Hackman, Oldham, Janson and Purdy (1995) ascribe employee efforts to control their own satisfaction, to internal motivation. These assertions led to the development of the first and second research hypotheses:

H₁ - Meaning of Work (MOW) is directly related to job satisfaction.

H₂ -MOW is directly related to organisational commitment (OC).

Mohan and Uys (2006) recognised the increase in integration of spiritual values into contemporary organisations. They investigated spiritual perspectives in the workplace with a group of management professionals in a South African financial services organisation. Their research indicated the need for individuals to incorporate spirituality in life to create meaning and purpose. Mohan and Uys (2006, p.58) concluded that:

If spirituality is all encompassing and already exists within organisations, then further research is needed to ascertain how organisational structures, policies, processes, procedures, roles and systems can tap in on a spiritual level to help orchestrate optimal human performance, contribution and satisfaction.

In their research on workaholism, Bonebright, Clay, and Ankenmann (2000) found that employees experienced significantly higher life satisfaction when they enjoyed and were highly involved in their work. Similarly Steger, Frazier, Oishi, and Kaler's (2006, p.89) research on meaning in life echoed previous findings that, "those who felt their life to be meaningful were less depressed and felt greater satisfaction with their lives, greater self-esteem and optimism, and more positive affect". They emphasised that feeling that

one's life is meaningful is an indication of a healthy approach to life. This finding requires further empirical research. Therefore the third hypothesis for the present study was:

H₃ - Meaning in Life (MIL) is directly related to job satisfaction (JS).

The relation of organisational commitment to meaning

Psychological empowerment is defined as a motivational construct manifested in four cognitions (Spreitzer, 1995). These are meaning, referring to the perceived value of a work goal in terms of an individual's values and ideals; competence or self-efficacy which refers to an individual's belief in his or her ability to perform a task with skill; self-determination in terms of an individual's sense of having choice in his or her actions; and impact which refers to the degree to which a person can influence different outcomes at work (Spreitzer, 1995). Together these dimensions reflect an active orientation to a work role. Therefore empowerment influences the meaning that individuals attach to their work and work context. Dimitriades (2001) reported that the outcomes of employee empowerment included job involvement, job satisfaction, organisational commitment, and extra-role behaviours. This research supports the findings of Zika and Chamberlain (1992) that meaning in life (MIL) relates to positive mental health outcomes. Thus, in addition to hypothesis 3, one can further hypothesise that:

H₄ - MIL is directly related to organisational commitment (OC).

Motivation theories and the meaning of work (MOW)

Frankl (1967) posited the theory of meaning in his motivation theory known as logotherapy. He argued that humans are primarily motivated by a search for meaning in life. He termed this the "will to meaning". Frankl (1967) linked the spiritual side of human nature (which is not necessarily linked to religion) to this search for meaning, which he claimed that humans have the capacity to reach by transcending their physical or psychological needs. His emphasis on the will to meaning was unique for its time. In contemporary society, research and theory on the search for meaning in the ever-changing

work context could benefit from looking back at Frankl's (1967) motivations under logotherapy.

Similarly, in answering the question: "What makes people get turned on by their work?" Hackman, Oldham, Janson and Purdy (1995) discussed three 'psychological states' that determine a person's motivation and job satisfaction:

1. Experienced meaningfulness - the person must perceive the work as important or of value.
2. Experienced responsibility - the worker must believe that she or he is personally accountable for the outcomes of work done.
3. Knowledge of results - the worker must be able to determine on a regular basis whether or not the outcomes of the work are satisfactory.

All three factors when present, contribute to the person feeling satisfied about the work done. The positive feelings created will further prompt the person to continue to try to perform at optimum levels. This is referred to as internal motivation (Hackman et al., 1995).

This indicates that meaning of work is derived from one's internal motivation along with other external factors such as job characteristics and the outcomes of work produced. The relationship between the three psychological states, core job dimensions, and the on-the-job outcomes can be illustrated as follows in Figure 2.2. (Hackman, Oldham, Janson and Purdy, 1995, p. 637).

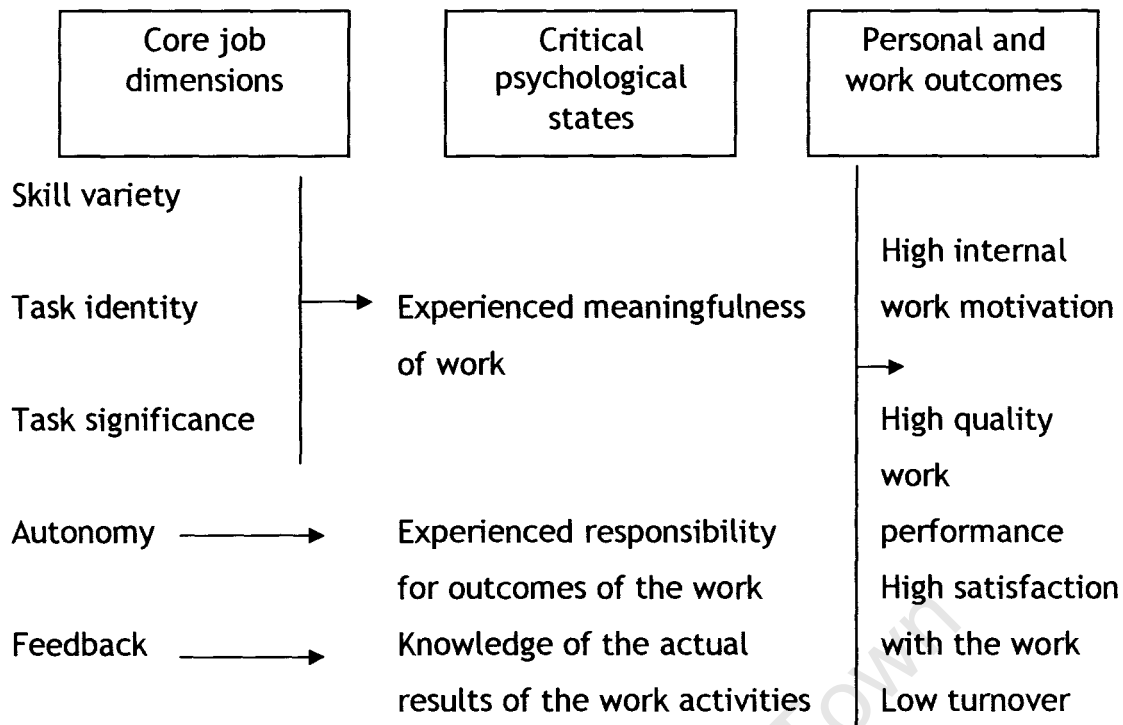


Figure 2.2. Hackman et al.'s (1995) job characteristics model

According to Hackman et al. (1995), three of the five core job dimensions contribute to a job's meaningfulness for the worker:

1. **Skill variety** - the degree to which a job requires the worker to perform activities that challenge his skills and abilities.
2. **Task identity** - the degree to which the job requires completion of a 'whole' and identifiable pieces of work i.e. doing a job from beginning to end with a visible outcome.
3. **Task significance** - the degree to which the job has a substantial and perceivable impact on the lives of other people, whether in the immediate organisation or in the world at large.

In addition, autonomy (the degree to which the job gives the worker freedom, independence, and discretion in scheduling work) and feedback (the degree to which a worker, in carrying out the work activities required by the job, gets information about the effectiveness of his efforts) also contribute to a worker's satisfaction and the meaningfulness of his or her work efforts (Hackman et al., 1995).

Research into meaning of work has gone back many decades. Morse and Weiss (1955, p. 191) posed the question to employed men in USA, "If by some chance you inherited enough money to live comfortably without working, do you think that you would work anyway or not?" Their findings supported the notion that working gives people a sense of purpose in life and connects them to broader society. More recent research conducted with the Israeli labour force (Harpaz, 2002) posing a similar question produced similar results. Work was found to play an integral role in maintaining and forming healthy self-esteem and sense of personal identity. Similarly, in their interpretation of job involvement, Saleh and Hosek (1976) identified the perceived importance of one's work as part of one's total self-image. They defined it as the degree to which one considers one's work performance important to one's self-worth (Saleh & Hosek, 1976, p.223). Thus the personal nature of the work domain in people's lives can be gauged. England and Harpaz (1990) conducted a study on how working is defined by people in six different nations. Their results revealed that working was not considered unpleasant and this indeed leads to the meaningfulness associated with being employed.

According to Fox (1980), one cannot fully understand the concept of meaning of work by exploring the individual alone. One needs to remember that people live in societies and are part of social groupings. This means that although people shape these social structures, the very same structures shape the individual. Therefore, the individual learns what to expect of work and what to gain out of working by being part of a society. This results in the great variety of personal meanings that individuals attach to work.

Research on job satisfaction and the meaning of work (Fox, 1980) consistently revealed that less skilled or unskilled workers experience very little or no satisfaction from their work. They see work as a means to an end i.e. receiving a pay packet at the end of the month. This picture changes as one moves up the organisational hierarchy with high-level managerial or decision makers reporting the most job satisfaction and thus placing greater

meaning on their work roles. Given the current research focused on highly educated accountants, job satisfaction and subsequent meaning attached to each of these roles would have varying results.

Why study MOW?

Kanungo (1991, p.161) summarised the need for research on MOW appropriately:

Work is so closely interwoven with human existence that it would be hard for anyone to ignore the meaning and significance of work both at the individual and at the societal level. The way individuals and groups behave at the operational level within an organisation, and the way managers plan for organising human resources at the strategic level for greater effectiveness are to a large extent determined by the meanings of work they carry in their mind. Hence the need for research on the meaning of work (MOW).

Furthermore, the internationalisation of business requires a better understanding of how different cultural groups understand and define MOW. Ruiz-Quintanilla (1991) described the main components that make up the multidimensional MOW construct:

1. **Work Centrality** - this refers to the importance that working has in an individual's life at a particular time.
2. **Work Goals** - considers what motivates individuals in the work domain e.g. valued work outcomes that one expects or desires such as prestige or status.
3. **Societal Norms about working** - these incorporate two views towards work:
 - **Entitlement Norm** - represents the notion of individual's right to work and for society or organisations to provide such work.
 - **Obligation Norm** - represents the duties that individuals have to work and to contribute to society.

These components formed the basis of the MOW research survey conducted in eight countries to discover meaning for different groups of people (Ruiz-

Quintanilla, 1991). Components of the MOW survey as developed by the MOW International Research Team (1987) were used in the current research. In his review of the literature on MOW, Chalofsky (2003) explained meaning with an 'integrated wholeness' model comprising of sense of self, the work itself, and the sense of balance. Sense of self refers to the association of one's mind, body and emotion to work and is linked to knowing one's purpose in life and how work fits in with that purpose. The work itself relates to the empowerment concept as discussed above (Spreitzer, 1995), as well as challenges and opportunities in performing the work. Lastly the sense of balance represents the balance one places between work and personal life, spiritual and work life, and giving to oneself and others in terms of work. Chalofsky (2003) posited that the integration of all three elements attains meaningful work and subsequent meaning in life.

Job Satisfaction

Meaning of work is seen as central to positive psychology theory. Closely linked to meaning is the subsequent outcome of job satisfaction. This in turn leads to the display of citizenship behaviours which are reinforced by the meaning one attaches to work (Pratt and Ashforth, 2003). Silverthorne (2005, p.171) considers job satisfaction important for effective organisations and defines job satisfaction as, "a pleasurable or positive emotional state resulting from the appraisal of one's job". He further breaks down the construct into three areas:

1. **Intrinsic Job Satisfaction** - the values that an individual has or wants.
2. **Extrinsic Job Satisfaction** - the employee's perception of how the organisation meets the individual needs or values.
3. **General Job Satisfaction** - the relative importance of the values to the individual.

Job satisfaction has consistently been linked to increased organisational commitment in many studies. Research conducted with Hispanic accounting professionals revealed that the most valued factors that contributed to the levels of job satisfaction included supportive leadership, and fair and

equitable promotion and compensation opportunities (Moyes, Owusu-Ansah, & Ganguli, 2006). According to Silverthorne (2005), job satisfaction is also influenced by intrinsic and extrinsic rewards such as status and monetary rewards. Individuals with high job satisfaction tend not to seek out other work as they find meaning in their current roles. Therefore there is a negative correlation between job satisfaction and turnover (Silverthorne, 2005).

Researchers have noted that the greater the level of job satisfaction, the more committed an employee is to an organisation (Fox, 1980; Hackman et al., 1995). More recently, Cetin's (2006) study of Turkish academics, found positive correlations between job satisfaction and affective commitment ($r = .57$) and normative commitment ($r = .45$). Schappe's (1998) collective study of job satisfaction, organisational commitment and OCB, found a positive correlation between job satisfaction and organisational commitment. In the accounting profession, Aryee, Wyatt, and Min (2001) also found a significant relationship between job satisfaction and organisational commitment ($r = .42$). Similarly, Parker and Kohlmeyer (2005) found a strong correlation between job satisfaction and organisational commitment ($r = .62$). This led to the formulation of the fifth hypothesis:

H₅ - Job satisfaction is directly related to organisational commitment.

In their research on 41 human service or social workers in Australia, Murphy, Athanasou, and King (2002) reported a positive correlation between job satisfaction and OCB ($r = .40$ to $r = .67$). They stressed the emphasis that management should place on OCB for organisations to maintain a competitive advantage through their employees. Chiu and Chen (2005) investigated the relationship between job characteristics and OCB and recommended that managers enhance employees' intrinsic job satisfaction to promote the display of OCB. This is as a result of intrinsic job satisfaction being found to be the mediating mechanism between job significance and OCB.

Building on previous research on the positive relationship between job satisfaction and OCB, Organ and Lingl (1995), sought to find an alternative explanation for the link between the two constructs. They investigated personality as the underlying source for both constructs. The research was conducted cross-culturally and compared the United States to the Middle East in terms of OCB and intrinsic and extrinsic motivation. The results showed that the American sample had a lower work ethic and higher individual self-esteem compared with the Middle Eastern sample, but that job satisfaction may account uniquely for OCB. Thus it is important to note that the effect of job satisfaction on OCB can differ across cultures (Silverthorne, 2005). This is an important factor to consider in terms of the present study which is being done outside of the American context. It makes for interesting research to note whether results from the South African context would differ to other countries. Therefore the sixth hypothesis was formulated:

H₆ - A direct relationship exists between job satisfaction and OCB.

Organisational Commitment

Meyer and Allen (1997, p.3) describe a committed employee as:

... one who stays with the organisation through thick and thin, attends work regularly, puts in a full day (and maybe more), protects company assets, shares company goals, and so on.

The development of commitment to an organisation goes beyond the mere provision of money to live one's life. Employees may see organisations as providers of challenging opportunities (i.e. work variety), the opportunity to meet and work with different people, and the potential to develop as a person. This view is favoured in this research given the focus on positive organisational psychology.

Before considering organisational commitment as an antecedent to OCB, it is important to distinguish between the different types of commitment. The commitment construct is split into three components (Meyer and Allen, 1997):

1. **Affective Commitment** - This refers to the employee's emotional attachment to, and identification with the organisation.
2. **Continuance Commitment** - Refers to an employee's awareness of the consequences of leaving an organisation. Thus they may stay in an organisation because they need to due to financial or economic reasons.
3. **Normative Commitment** - Normative commitment differs from continuance commitment in the sense that employees feel that they ought to remain with an organisation due to an obligation mindset.

It is important to note that at any given time, an employee's relationship with an organisation might reflect varying degrees of all three components of commitment (Meyer and Allen, 1997).

Meyer and Allen (1997) considered the consequences of affective, continuance, and normative commitment. It was found that employees with strong affective commitment are motivated to engage in extra-role behaviour and contribute meaningfully to the organisation because they have a strong emotional attachment to the organisation. Employees with strong affective commitments report lower absenteeism rates and better performance than employees with weak affective commitment. Extensive research in commitment has focused on investigating relations between organisational commitment and employee retention, as well as performance at work. Hall, Smith, and Langfield-Smith's (2005) study of the commitment of accountants to their profession, found that satisfaction with rewards and belonging to the profession led to the display of extra-role behaviours.

Therefore one can also relate organisational commitment to OCB. As in the case of performance and retention rates, employees with a strong affective commitment are more likely to engage in citizenship behaviour. Organ and Ryan (1995) in their meta-analysis of OCB research, highlighted positive correlations between affective commitment and altruism (positive behaviour towards other members of an organisation) ($r = .23$), as well as between affective commitment and general compliance (employees that

follow rules and procedures) ($r = .30$). Similarly, Meyer, Stanley, Herscovitch, and Topolnytsky (2002) found positive correlations between affective commitment ($r = .32$) and normative commitment ($r = .24$) with OCB. The model of organisational commitment presented by Meyer and Allen (1997) is a multidimensional one that locates OCB as a clear consequence of organisational commitment. Bagraim's (2003) study of the professional commitment of actuaries affirmed that a multidimensional approach to study commitment is appropriate in the South African context.

In Schappe's (1998) collective study of job satisfaction, organisational commitment and OCB, a positive correlation was found between job satisfaction and organisational commitment. However, affective commitment was the best predictor of OCB when both variables were tested as predictors. This led to the development of the seventh hypothesis:

H₇ - Organisational commitment is directly related to OCB.

It is evident from the above discussion that a large proportion of previous research has considered the effects of job satisfaction and organisational commitment collectively on OCB (Schappe, 1998). Parker and Kohlmeyer's (2005) research on Canadian accountants revealed that both job satisfaction and organisational commitment affected employee's intentions to quit as well as their fairness perceptions within the public accounting firms. It is clear that these attitudinal variables affect organisational behaviour. Therefore job satisfaction and organisational commitment can be used to predict OCB.

Organisational Citizenship Behaviour (OCB)

The OCB construct as introduced by Organ (1997) has received much attention over the last two decades. Many researchers have built various characteristics and categories around OCB and this has led to questionable validity of the construct. Organ (in Podsakoff, MacKenzie, Paine, and Bachrach, 2000, p. 513) originally defined OCB as:

Individual behaviour that is discriminatory, not directly or explicitly recognized by the formal reward system, and that in the aggregate promotes the effective functioning of the organisation. By discretionary, we mean that the behaviour is not an enforceable requirement of the role or the job description, that is, the clearly specifiable terms of the person's employment contract with the organisation; the behaviour is rather a matter of personal choice, such that its omission is not generally understood as punishable.

In their review of OCB literature, Podsakoff et al. (2000) noted the lack of consensus among researchers on the different dimensions of OCB. They found at least thirty different forms of citizenship behaviour. However, they did notice some overlap between the constructs and organised these into seven themes:

Table 2.1.

The seven themes of OCB research, Podsakoff et al. (2000)

Helping behaviour	This was identified by almost all literature and involves the voluntary helping of others with respect to work-related issues.
Sportsmanship	Defined by Organ (in Podsakoff, 2000) as "a willingness to tolerate the inevitable inconveniences and impositions of work without complaining" (p. 517). Podsakoff et al. (2000) add that good sports do not complain when things don't go their way or do not take it personally if their suggestions are not considered.
Organisational loyalty	Involves the employee promoting the outside world and protecting it from threats, promoting the organisation even when adverse conditions such as a slump in the economy, are experienced.
Organisational compliance	This refers to an employee's internalisation of organisational rules and procedures. Such an employee follows these procedures irrespective of being monitored

	or not. Can be equated to the “good citizen”.
Individual initiative	Going beyond task-related behaviours and taking on extra duties at work. This would include motivating others to go the extra mile.
Civic virtue	This construct reflects commitment by individuals to the organisation by looking out for its best interests. It stems from the employee’s recognition of being part of a larger whole and their assuming responsibility accordingly.
Self-development	Refers to the individual participating in activities voluntarily to develop him or herself to participate more effectively in the organisation e.g. attending training courses to improve skills or knowledge resulting in an increased contribution to the organisation.

Podsakoff et al. (2000) further discussed the antecedents or causes of citizenship behaviours. They identified four categories of antecedents:

1. employee or individual characteristics
2. task characteristics
3. organisational characteristics, and
4. leadership behaviours

Early research focused on affective morale as this was believed to underlie employee satisfaction and organisational commitment (Podsakoff et al., 2000). The focus of the current research is on the employee or individual characteristics with a discussion on the relationships between OCB, job satisfaction, organisational commitment, and the inclusion of meaning. Meaning, as presented earlier on in this review, has not been an extensively researched variable in relation to OCB. The current research aims to show that meaning does affect employee attitudes. Research has shown that individuals who are highly involved in their work are more likely to exhibit OCB (Bolino & Turnley, 2003; Diefendorff, Brown, Kamin, & Lord, 2002). Bolino and Turnley (2003) further posited that organisations can enhance OCB by providing employees with meaningful work that would give them a

sense of how they are performing (i.e. job involvement). Hence the formulation of the eighth hypothesis:

H₈ - A direct relationship exists between MOW and OCB.

Podsakoff et al. (2000) explained that research shows that different categories of citizenship behaviour have different consequences in organisations. It is therefore important to research because it shows that there are various mechanisms through which organisational success can be achieved e.g. helping behaviours were found to improve product quality.

To summarise, Bolino, Turnley, and Niehoff (2004) claimed that three basic assumptions have been the centre of OCB research. Firstly, that OCB stemmed from non-self-serving motives such as organisational commitment and job satisfaction. Secondly, that OCB led to a more effective functioning of organisations, and thirdly that OCB benefited employees by making organisations appear more attractive to work in. This third assumption links individuals' personal meanings to their organisations.

According to Fredrickson (2001), positive emotions can broaden individual tendencies to be more creative, attentive, and flexible in their thinking. Furthermore positive emotions enhance psychological well-being. This claim is a strong indication that organisations that promote the emotional well-being of their workers can create more productive work environments. Rigoglioso (1999) emphasised that tending to the organisational spirit requires leaders that inspire change for a meaningful workplace. Thus the need to find deeper meaning incorporates all members of an organisation and not just lower level employees. The potential result of a move to find deeper meaning in the workplace is an attitudinal change resulting in subsequent displays of OCB. This assumption led to the ninth hypothesis for this research:

H₉ - MIL is directly related to OCB.

Based on the discussion of the literature above, the relationships between the constructs can be illustrated in an integrative conceptual model shown in Figure 2.3.

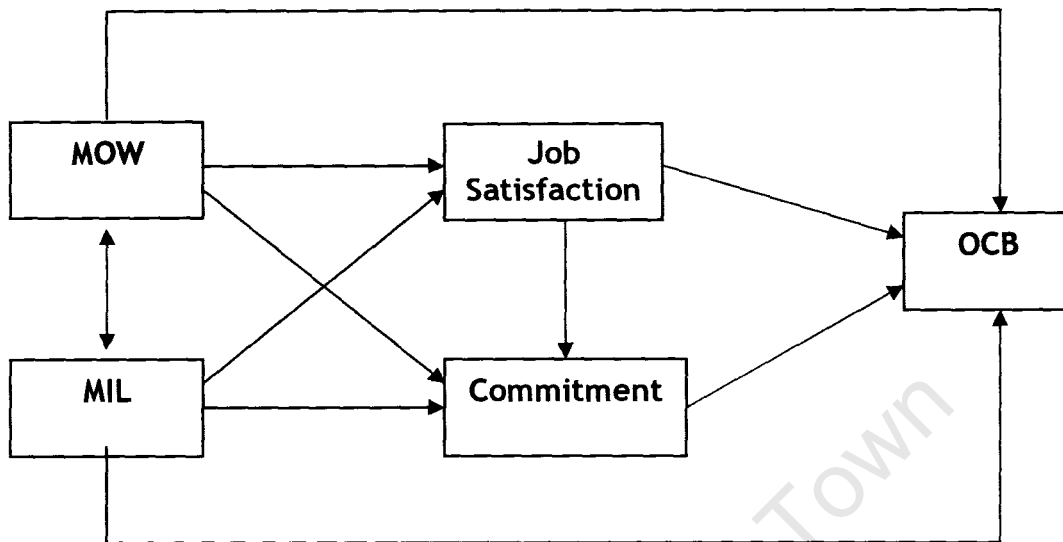


Figure 2.3. Integrated conceptual research model

Furthermore, various studies on gender research in the accountancy profession, indicated that females perceived themselves to be at a disadvantage to their male counterparts in terms of career progression as well as salary allocations due to the nature in which public accounting organisations were governed (Pierce-Brown, 1998; and Twomey, Linehan, & Walsh, 2002) or due to their additional family responsibilities and roles (Gaffney, McEwen, & Welsh, 1990). This led to the tenth hypothesis:

H₁₀ - There are significant differences between gender groups for the relationships between meaning, job satisfaction, organisational commitment, and OCB.

Similarly, studies on the perception of work in relation to race groups have produced significant differences. Friday and Friday (2003) investigated the differences in job satisfaction for various race groups in USA. Their results indicated significant racial differences in job characteristics and job satisfaction. Furthermore, Riordan and Vandenberg (1994) stated that participants of studies in different racial and cultural contexts may interpret

the research questions in different ways causing the responses to differ. This led to the formulation of the eleventh hypothesis for the present study:

H₁₁ - There are significant differences between race groups for the relationships between meaning, job satisfaction, organisational commitment, and OCB.

Mohan and Uys's (2006, p.53) study with management professionals at South African financial services organisations resulted in all respondents claiming that "having a spiritual perspective in life, helps them create meaning and purpose in their lives". They highlighted the changes occurring in the South African work context which has led employees to question the meaning of work and their purpose in life. This allays to the need for further research in this pivotal area of organisational psychology.

The next chapter describes the research method and measurement scales employed to investigate the above hypotheses.

Chapter Three

Research method

This research employed a descriptive research design to measure the relationships between meaning in life and meaning of work, OCB, organisational commitment, and job satisfaction according to the formulated hypotheses. The research is cross-sectional in nature as it looks at the relationships between the five constructs at a particular time with a sample of 200 trainee and chartered accountants (Hair, Babin, Money, & Samouel, 2003).

Participants

Research was conducted in a multinational public accounting environment, which consisted of approximately 200 trainee and chartered accountants. This sample was chosen in terms of convenience non-probability sampling. The target population of accountants was represented by this sample as they comprised of members of the chartered accountancy profession. The employees belonged to different business divisions which ranged from advisory, auditing, tax to financial services. Their ages ranged from 22 to 50 years. The employees also belonged to the different gender and cultural groups. The number of years worked ranged from less than one year (0 yrs) to 12 years. The frequency tables below summarise the biographical data as captured from the questionnaires.

Table 3.1.
Frequency Table - Position

Position	Frequency	Valid Percent	Cumulative Percent
Trainee	34	33.3	33.3
Accountant	18	17.6	51.0
Assistant Manager	19	18.6	69.6
Manager	15	14.7	84.3
Senior Manager	14	13.7	98.0
Partner	2	2.0	100.0
Total	102	100.0	

Table 3.2.

Frequency Table - Gender

Gender	Frequency	Valid Percent	Cumulative Percent
Female	52	51.0	51.0
Male	50	49.0	100.0
Total	102	100.0	

Table 3.3.

Frequency Table - Race

Race	Frequency	Valid Percent	Cumulative Percent
White	53	52.5	52.5
Black	4	4.0	56.4
Coloured	27	26.7	83.2
Indian	15	14.9	98.0
Asian	2	2.0	100.0
Total	101	100.0	
Missing	1		
Total	102		

Table 3.4.

Statistics for Age and Number of years worked

	N	Mean	Std. Dev	Minimum	Maximum
Age	102	26.71	3.944	22	50
Years worked	101	3.42	2.597	0	12

Measuring Instruments

Below is a description of each scale that was used to measure the five constructs under investigation in this research.

Meaning of Work Scale

Survey C by the MOW research centre was used for the research (MOW-International Research Team, 1987). This questionnaire was originally developed for use by eight countries in a longitudinal study. Three dimensions were used in this questionnaire:

1. Work centrality
2. Valued working outcomes (self-esteem job type involvement and work involvement sub-scales), and
3. Societal norms (entitlement and obligation sub-scales).

As discussed earlier in the literature review, the researcher found these three dimensions to be appropriate for the present study. These constructs represented what motivated individuals in the work domain (Harpaz & Fu, 2002). Ruiz-Quintanilla (1991), one of the authors of the original Meaning of Working Survey C, described the above three constructs as the main components of the questionnaire. Furthermore, research conducted by Snir and Harpaz (2002) based on the original MOW research used the same three constructs to differentiate between leisure and work roles for the Israeli labour force.

The original survey consisted of 27 questions. Since MOW was one component of the present study, three questions were chosen from the original survey that represented the three dimensions appropriately, viz. questions 16, 20 and 25A. Question 16 considered the work centrality dimension and was made up of six statements rated on a seven-point scale from 'one of the least important aspects in my work life' to 'one of the most important aspects in my work life'. Question 20 related to the societal norms dimension. It comprised of ten statements and was rated on a four-point scale from 'strongly disagree' to 'strongly agree'. Lastly question 25A represented the valued working outcomes dimension. It consisted of twelve items rated on a six-point scale from 'strongly disagree' to 'strongly agree'. Thus the MOW scale for this research comprised a total of 28 items. There were two negatively phrased items in the scale that were reverse scored for data analysis.

Organisational Citizenship Behaviour Scale

The OCB construct was measured using Podsakoff and MacKenzie's (1994) OCB scale consisting of 24 items on a five-point rating scale from 'strongly disagree' to 'strongly agree'. In Engelbrecht, van Aswegen, and Theron's (2005) research on the effects of transformational leadership, Cronbach Alpha coefficients were calculated using Podsakoff and MacKenzie's (1994) OCB scale for the five dimensions of OCB as follows: OCB total scale - 0.78; conscientiousness - 0.66; sportsmanship - 0.49; civic virtue - 0.61; courtesy -

0.59; and altruism - 0.66. Podsakoff and MacKenzie (1994) used their OCB scale in marketing research to investigate the managerial performance of sales units in relation to OCB. They reported high Cronbach alpha coefficients for all of the OCB dimensions above .80. There were three negatively phrased items that were reverse scored for data analysis.

Organisational Commitment Scale

Allen and Meyer's (1990) organisational commitment scale was used. A five-point rating scale, ranging from 'strongly disagree' to 'strongly agree' was used to assess the construct. Two of the three dimensions of commitment, viz. affective, normative commitment were used. Continuance commitment was not applicable to the research sample since it relates to individuals' need to remain with an organisation due to the perceived lack of opportunity for employment outside the organisations. Within the financial services industry in the current research context, this is distinctly not the case. The demand for trainee accountants as well as qualified CAs is significantly great worldwide (Grey, 1998; Parker & Kohlmeyer, 2005). Furthermore, meaning is not believed to be conceptually related to continuance commitment. Therefore the revised scale consisted of 16 items.

Allen and Meyer's Commitment scale has been widely used in commitment research. A study done by Stallworth (2004) used Allen and Meyer's (1990) organisational commitment scale in measuring commitment of accountants across a number of public accounting firms. The alpha coefficients for the scales ranged from 0.75 to 0.84 in her study (Stallworth, 2004). Meyer, Allen and Smith (in Bagraim, 2003) adapted their original organisational commitment scale to investigate professional commitment. This study also used the normative, continuance and affective dimensions. These produced Cronbach alpha coefficients between .73 and .87 making the scale suitable for use in this study. Similarly, Bagraim's (2003) study of the professional commitment of South African actuaries produced high Cronbach alpha coefficients between .79 and .85. Allen and Meyer's (1990) Organisational Commitment scale was therefore adopted for this research excluding the

continuance commitment dimension. There were seven negatively phrased items that were reverse scored during data analysis.

Job Satisfaction Scale

The short form of the Minnesota Satisfaction Questionnaire (MSQ) (Weiss, Dawis, England, & Lofquist, 1967) was used to investigate the level of job satisfaction within the sample. This questionnaire consisted of 20 items divided into the intrinsic, extrinsic and general satisfaction dimensions and was measured on a five-point Likert scale ranging from 'very dissatisfied' to 'very satisfied' as per the original scale. In his study of organisational commitment and job satisfaction in multi-level organisations, Hee Lee (2003) used the short form of the MSQ (with a five-point Likert scale) to measure job satisfaction in the insurance sales industry. He obtained a very respectable Cronbach alpha coefficient of .87.

Chiu and Chen (2005) also used the short form of the MSQ in their study of the mediating effects of job satisfaction on OCB. They obtained Cronbach alpha coefficients of .88 for the total scale, .83 for intrinsic satisfaction, and .90 for extrinsic satisfaction. Similarly, in their study of the job satisfaction of restaurant employees, Hancer and George (2003) obtained a total Cronbach alpha coefficient of .90 indicating a high scale reliability. Therefore it was decided that the short form MSQ would be suitable for this research. There were no negatively phrased items in the short form MSQ.

Meaning in Life Scale - Life Regard Index

The present study used Battista and Almond's (1973) Life Regard Index (LRI) to study meaning in life (MIL) for the sample of accountants. This scale consisted of 28 items divided into the fulfilment and framework dimensions (14 items per dimension) on a five-point rating scale from 'strongly disagree' to 'strongly agree'. De Klerk's (2001) study on meaning and the motivation to work used the LRI with Cronbach alpha coefficients ranging from .86 to .79 indicating a satisfactory internal reliability of the scale. Zika and Chamberlain (1992) supported the use of the LRI in MIL research in their

analysis of three MIL scales. They call for further research with different samples to add to psychological theory of the MIL construct. Therefore the LRI was used for the present study with 13 negatively phrased items that were reverse scored for data analysis.

Data Collection Procedure

The research made use of a composite questionnaire that incorporated a brief biographical section, followed by the five constructs of the research question, viz. meaning of work, meaning in life, OCB, organisational commitment, and job satisfaction. The questionnaire (attached as Appendix A) was distributed in paper form which was hand delivered by the researcher in two ways. Firstly, large groups of respondents were reached through the distribution of the questionnaires at various training sessions at the research sites. In this way, the questionnaires were collected as soon as the respondents completed it.

Secondly, the researcher approached managers within the various divisions of the accounting firms. These managers distributed the questionnaires within their divisions and returned completed questionnaires to the researcher. Unfortunately, many targeted respondents were unable to complete the questionnaires as they were away from the offices on audit projects. Due to the nature of the auditing and accounting profession, the number of completed questionnaires was not as high as the researcher would have liked. Out of a total of 200 questionnaires given to respondents, a total of 102 questionnaires were returned, producing a 51 per cent response rate.

The following chapter discusses the research questions and statistical techniques employed to analyse the data. Furthermore, it presents the results of the findings for each research question.

Chapter Four

Results

Three research questions were investigated in analysing the data. The first research question addressed the construct validity and internal reliability of each scale for each of the five constructs. The second research question was concerned with the bivariate relationships between the constructs whilst the third research question addressed the possibility of statistically significant differences in the constructs for the gender and race groups. Various statistical techniques were used to investigate the research questions and are discussed below.

Research Question One

Before the responses obtained from the scales could be used to investigate the relationships, it had to be ensured that they were in fact valid and reliable measures of the construct. Therefore the first research question was:

1.1. Are the scales used valid measures of the constructs and are they internally reliable?

Exploratory Factor Analysis (EFA) was first performed to uncover any possible underlying latent variables within the data for each scale. The Statistical Package for the Social Sciences (SPSS, Version 13) was used for all data analyses. EFA was favoured over item analysis in this research study as explained below.

Item Analysis and EFA

Factor analysis identifies the fewest possible constructs or dimensions required to reproduce the original data. In contrast item analysis identifies items that are most related to the construct producing many more items scored together as an estimate for respondents' scores (Gorsuch, 1997). Item analysis requires the researcher to use his or her own judgement on which items should be scored together for each factor. EFA eliminates this prejudgement by basing factors on sets of highly correlated items which the researcher may have not considered (Gorsuch, 1997). Item analysis assumes

that the factorial configuration of a scale remains the same as the original measurement model for different populations and samples. This may not always be the case particularly in the current research context which differs substantially from the Western contexts where the original scales described above were developed.

Exploratory Factor Analysis (EFA)

The Principal Axis Factoring method with Direct Oblimin rotation was used instead of the traditional Principal Components method with Varimax rotation to allow for more general as well as narrow factors to emerge as well as to identify homogenous clusters for each scale (Fabrigar, Wegener, MacCallum, & Strahan, 1999). As Gorsuch (1997, p. 549) stated:

Varimax is the worst method for item factor analysis because there is no way to overcome the simple structure bias, a bias that is present when the items come from the same domain (e.g. are all ability items, motivational items, or depression items). It should also be noted that nonrestricted solutions - such as Oblimin or Promax - will give uncorrelated factors when that provides a reasonable solution.

The choice of an oblique rotation was based on the assumption that the factors are interrelated (Fabrigar, Wegener, MacCallum, & Strahan, 1999).

The following steps were taken into account in assessing the suitability of the data for EFA. Firstly, the Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy had to be .6 or greater in order for EFA to be performed. The value for Bartlett's test of Sphericity should be significant (<.05) for EFA to be used. Secondly, factors with eigenvalues greater than one indicated before the 'turn' on the Scree-plot indicated the number of meaningful factors for each scale (Pallant, 2001). After considering the Scree plot diagrams and Eigenvalues (<.1) for each construct, the appropriate number of factor solutions were determined.

Once the above criteria were met, the factor loadings were determined. Items were selected if they loaded $\geq .30$ on a factor. Furthermore items were excluded when they cross-loaded across factors and the loadings differed by $\geq .25$. All items that did not comply with the above inclusion criteria were rejected. The EFA process was repeated for each scale until all items that did not meet the inclusion criteria fell away and a 'clean' factor structure remained.

According to Tredoux and Smith (2002), factor analysis is useful in identifying a small number of factors that underlie relationships among a set of variables. Thus, once a 'clean' factor structure was obtained for each scale, the items in each factor were carefully studied, before being assigned a factor label. The factor label was based on the cluster of items that characterised each factor. Thus EFA was used as a construct validity tool.

In answering the second part of research question one, the Cronbach alpha coefficients were calculated for the EFA derived measurement models. These were compared to the Cronbach alpha coefficients of the original measurement models in assessing the suitability of the EFA derived measurement models. Cronbach alpha coefficients measure the internal reliability of scales and range from 0 to 1. Hair, Babin, Money, & Samouel (2003) presented the following table to indicate the minimum acceptable range for Cronbach alpha coefficients.

Table 4.1.
Rules of thumb for Cronbach alpha coefficient size

Alpha Coefficient Range	Strength of Association
<.6	Poor
.6 to <.7	Moderate
.7 to <.8	Good
.8 to <.9	Very Good
.9	Excellent

There has been no set guideline in terms of how much different are differences in Cronbach alpha coefficients however a minimum acceptable

level of reliability for the present study is taken to be .6 (Hair et al., 2003). The tables below present the final pattern matrices for each scale as derived from the EFA analysis as well as the new dimension labels identified for each scale. The Cronbach alpha coefficients for the original and derived measurement models are also provided.

1. Meaning of work scale

In establishing the suitability for conducting EFA for the MOW scale, the Kaiser-Meyer-Olkin value was calculated and found to be .79. This exceeded the recommended .6 value in terms of Kaiser's criterion (Pallant, 2001). The Bartlett's Test of Sphericity reached statistical significance (.000) further indicating the suitability for conducting EFA of the MOW scale. Considering the Scree plot and Eigenvalues, it was decided that a two-factor solution would be most appropriate. Three rounds of factor extraction were performed specifying a two-factor solution. The following items were eliminated based on the inclusion criteria mentioned above until the final two factor solution, presented in table 4.2. was reached.

Items eliminated from Round 1 of EFA:

- A worker should be expected to think up better ways to do his or her job.
- A worker should value the work he or she does even if it is boring, dirty or unskilled.
- A job should be provided to every individual who desires to work.
- I avoid taking on extra duties and responsibilities in my work.
- If a worker's skills become outdated, his employer should be responsible for retraining and reemployment.
- Having a job is very important to me.
- I would hate to be on welfare.
- Persons in our society should allocate a large portion of their regular income toward savings for their future.
- Every person in our society should be entitled to interesting and meaningful work.
- I would soon get very bored if I had no work to do.
- It is the duty of every able-bodied citizen to contribute to society by working.
- Even if I won a great deal of money on a lottery I would continue to work somewhere.
- When a change in work methods must be made, a supervisor should be required to ask workers for their suggestions before deciding what to do.

Items eliminated from Round 2 of EFA:

- Monotonous, simplistic work is acceptable as long as the pay compensates fairly for it.
- The most important things that happen to me involve work.
- If unemployment benefits were really high I would still prefer to work.

Table 4.2.

Final Two Factor solution for Meaning of Work Items*

N=102	Items	Factor 1 - Valued Work Outcomes - Self Esteem Job Type Involvement	Factor 2 - Work Centrality
	I feel good when I perform my job well.	.888	
	How well I perform on my job is extremely important.	.842	
	I feel badly if I don't perform well in my work.	.802	
	I am very much personally involved in my job.	.766	
	The educational system in our society should prepare every person for work.	.391	
	The money I receive from my work.	.379	
	My company or organisation.		.911
	The tasks I do while working.		.780
	The product or service I provide.		.623
	The type of occupation or profession I am in.		.494
	I am able to utilise abilities I value in the performance of my job.		.401
	The type of people with whom I work.		.397
	% of variance explained	32.979%	12.044%
	Eigenvalues	3.957	1.445

* EFA: Principle Axis Factoring, Direct Oblimin Rotation

From Table 4.2. above, the two factor solution explained a total of 45 per cent of the variance with factor 1 contributing 33 per cent and factor 2 contributing 12 per cent of the variance. In terms of clustering the factors according to the original MOW scale dimensions, it was decided that the first factor highlighted the performance satisfaction dimension for the respondents of this study. The Valued Work Outcomes - Self Esteem Job Type Involvement dimension which is characterised by employee perceptions of the importance of performing on the job best represented this factor component (Saleh & Hosek, 1976). The second factor contained five of the six work centrality items from the original MOW scale. Thus it was evident that respondents clustered work centrality as the second factor for MOW. Work centrality refers to the role and importance that work plays in people's lives and has been found to be closely linked to job satisfaction and longer job tenure (Harpaz, Honig, & Coetsier, 2002).

In addressing the second part of research question one i.e. internal reliability of the scales, the Cronbach alpha coefficients for the original

MOW scale and the derived measurement model were calculated and are presented here in Table 4.3.

Table 4.3.

Cronbach alpha coefficients for the Meaning of Work scale

Cronbach Alpha Coefficients	Original Scale	Sample - EFA derived solution
Total scale	.792	.828
Work Centrality	.739	.775
Valued Work Outcomes - Self Esteem Job Type Involvement	.640	.812

As can be seen from Table 4.3. above, the Cronbach alpha coefficients for the EFA derived measurement model were found to be numerically higher than the original MOW scale. Furthermore, the Cronbach alpha coefficients obtained were well above the acceptable minimum range of .6 for the present study. This suggested that the research sample did not cluster the factors as found by the original MOW survey sample. Thus it was decided that the EFA derived measurement model of the MOW construct would be a more appropriate measure in further analyses, rather than the original MOW scale. The EFA derived measurement model was therefore used for further analyses.

2. Podsakoff and MacKenzie's (1994) OCB scale

Investigation of the Scree plot and Eigenvalues indicated that a two-factor solution would be most appropriate for the OCB construct. It was further revealed that the Kaiser-Meyer-Okin value was high at .73 and Bartlett's Test of Sphericity proved statistically significant. Three rounds of EFA were conducted with the two factor solution. The following items were eliminated after each round of EFA. The original five factor structure was not replicated in this sample as illustrated in Table 4.4.

Items eliminated from Round 1 of EFA:

- I always find fault with what the organisation is doing.
- I read and keep up with organisation announcements, memos, etc.
- I help orient new people even though it is not required.
- My attendance at work is above the norm.
- I attend functions that are not required but help the company image.

- I take steps to try to prevent problems with others.
- I believe in giving an honest day's work for an honest day's pay.
- I am always in need of other's assistance in my work.

Items eliminated from Round 2 of EFA:

- I try to avoid creating problems for co-workers.
- I keep abreast of developments in the organisation.

Table 4.4.

*Final Two Factor Solution for OCB Items**

Items	Factor 1 - General OCB	Factor 2 - Sportsmanship
I am always ready to lend a helping hand to those around me.	.701	
I willingly give my time to help others who have work related problems.	.648	
I am mindful of how my behaviour affects other people's jobs	.611	
I attend meetings that are not mandatory, but are considered important.	.569	
I help others who have heavy workloads.	.506	
I am one of the most conscientious employees.	.501	
I consider the impact of my actions on co-workers.	.473	
I do not take extra breaks.	.430	
I obey rules and regulations even when no one is watching.	.412	
I help others who have been absent.	.341	
I do not abuse the rights of others.	.340	
I tend to make problems bigger than they are.		.836
I consume a lot of time complaining about trivial matters.		.811
I tend to focus on what's wrong with my situation rather than the positive side.		.414
% of variance explained	21.039%	11.319%
Eigenvalues:	2.945	1.585

* EFA: Principle Axis Factoring, Direct Oblimin Rotation

Factor one clustered 11 items from the original OCB scale except for the sportsmanship dimension which made up factor two. Thus factor one represented a more general OCB dimension including civic virtue, altruism, courtesy, and conscientiousness items. Factor one explained 21 per cent of the variance whilst factor two (sportsmanship) explained 11 per cent of the variance for the sample.

Table 4.5.

Cronbach alpha coefficients for the OCB scale

Cronbach Alpha Coefficients	Original Scale	EFA derived solution
Total scale	.679	.720
General OCB	.573	.781
Sportsmanship	.091	.725

As indicated by Table 4.5., the Cronbach alpha coefficients for the EFA derived two-factor solution proved numerically higher than the original OCB scale with the general OCB dimension (factor one). Furthermore, the Cronbach alpha coefficients obtained for the EFA solution were above the minimum acceptable range of .6 for the present study. Thus it was decided that the EFA derived solution for the measurement of OCB would be more appropriate for further analyses rather than Podsakoff and MacKenzie's (1994) original OCB scale.

3. Allen and Meyer's (1990) Organisational Commitment Scale

For the Commitment scale, the Scree plot and Eigenvalues indicated that a two-factor solution would be most appropriate for EFA. A high Kaiser-Meyer-Olkin value of .77 and a statistically significant Bartlett's Sphericity value (.000) was found, therefore the EFA was appropriate. Three rounds of EFA were performed before the final two factor solution was derived. The following items were eliminated after each round:

Items eliminated after Round 1 of EFA:

- I do not feel like 'part of the family' at my organisation.
- I think that people these days move from company to company too often.
- Things were better in the days when people stayed with one organisation for most of their careers.
- Jumping from organisation to organisation does not seem at all unethical to me.

Items eliminated after Round 2 of EFA:

- I would be very happy to spend the rest of my career with this organisation.
- One of the major reasons I continue to work for this organisation is that I believe that loyalty is important and therefore feel a sense of moral obligation to remain.
- I do not think that wanting to be a 'company man' or 'company woman' is sensible anymore.

Table 4.6.

Final Two Factor Solution for Organisational Commitment Items*

Items	Factor 1 - Affective Commitment	Factor 2 - Normative Commitment
This organisation has a great deal of personal meaning for me.	.833	
I do not feel 'emotionally attached' to this organisation.	.783	
I do not feel a strong sense of belonging to my organisation.	.765	
I enjoy discussing my organisation with people outside it.	.622	
I really feel that this organisation's problems are my own.	.433	
I do not believe that a person must always be loyal to his or her organisation.		.657
I was taught to believe in the value of remaining loyal to one organisation.		.588
If I got another offer for a better job elsewhere I would not feel right to leave my organisation.		.546
I think that I could easily become as attached to another organisation as I am to this one.		.511
% of variance explained	34.370%	10.122%
Eigenvalues	3.093	.911

* EFA: Principle Axis Factoring, Direct Oblimin Rotation

The EFA derived solution produced the normative and affective commitment dimensions. The two factor structure accounted for 44.5 per cent of the variance with factor one (affective commitment) explaining 34.4 per cent of the variance and factor two (normative commitment) explaining 10 per cent of the variance for the sample. Table 4.7. below considers the internal reliability of the original scale and the EFA derived solution.

Table 4.7.

Cronbach alpha coefficients for Organisational Commitment

Cronbach Alpha Coefficients	Original Scale	EFA derived solution
Total scale	.869	.802
Affective Commitment	.863	.830
Normative Commitment	.757	.672

As indicated in table 4.7., the EFA derived factor solution produced slightly numerically lower Cronbach alpha coefficients. However, the alpha coefficients were still sufficiently numerically high after the three rounds of extraction to be significant considering that a total of seven out of sixteen items were eliminated for this sample. Cronbach alpha coefficients are

sensitive to the number of items therefore the reduction in the number of items for this analysis has clearly affected the Cronbach alpha coefficient obtained (Hair et al., 2003). Furthermore, the Cronbach alpha coefficients obtained were above the .6 minimum acceptable range for the present study. Therefore it was decided that the EFA derived measurement model would be more appropriate for further analyses, rather than the original Allen and Meyer (1990) Organisational Commitment scale.

4. The Minnesota Satisfaction Questionnaire Short-Form (Weiss, Dawis, England, & Lofquist, 1967)

Investigation of the Scree plot and Eigenvalues for the Job Satisfaction construct revealed that a two-factor solution would be most appropriate. The two-factor solution met Kaiser's criterion of sampling adequacy (.67) and Bartlett's Sphericity test for statistical significance (.000). Four rounds of extraction led to the final two-factor solution as presented below in table 4.8. The following items were eliminated after each round of EFA:

Items eliminated after Round 1 of EFA:

- The praise I get for doing a good job.
- Being able to do things that don't go against my conscience.

Items eliminated after Round 2 of EFA:

- The chance to work alone on the job.
- The way company policies are put into practice.

Items eliminated after Round 3 of EFA:

- Being able to keep busy all the time.

Table 4.8.

Final Two Factor Solution for Job Satisfaction Items*

Items	Factor 1 - Intrinsic Job	Factor 2 - Extrinsic Job
	Satisfaction	Satisfaction
The chance to be "somebody" in the community.	.761	
The freedom to use my own judgement.	.689	
The chance to try my own methods of doing the job.	.628	
The chance to do different things from time to time.	.619	
The working conditions.	.525	
The chance to do things for other people.	.482	
The chance to do something that makes use of my abilities.	.464	
My pay and the amount of work I do.	.431	
The competence of my supervisor in making decisions.		.689
The way my job provides for steady employment.		.636
The way my boss handles his or her workers.		.601
The chance to tell people what to do.		.402
The chances for advancement on this job.		.343
The way my co-workers get along with each other.		.336
% of variance explained	22.890%	10.585%
Eigenvalues	3.205	1.482

* EFA: Principle Axis Factoring, Direct Oblimin Rotation

The two factor solution in table 4.8. above explained 33.5 per cent variance with factor one (Intrinsic satisfaction) accounting for 23 per cent and factor two (Extrinsic satisfaction) accounting for 11 per cent of variance for the sample. Table 4.9. below presents the Cronbach alpha coefficients for the original scale and the EFA derived solution.

Table 4.9.

Cronbach alpha coefficients for Job Satisfaction

Cronbach Alpha Coefficients	Original Scale	EFA derived Solution
Total scale	.823	.783
Intrinsic Job Satisfaction	.760	.796
Extrinsic Job Satisfaction	.668	.667

Table 4.9. above indicates that the difference between the Cronbach alpha coefficients for the EFA derived solution and the original scale was slight in favour of the original scale. However the Cronbach alpha coefficients for the EFA derived solution are still significantly numerically high taking into consideration that five out of the twenty items were eliminated during the EFA. In addition, the Cronbach alpha coefficients obtained for the EFA

derived solution were above the .6 minimum acceptable range for the present study. Therefore it was decided that the EFA derived measurement model would be more appropriate for further statistical analyses, rather than the original Minnesota Satisfaction Questionnaire Short Form.

5. Battista and Almond's (1973) Life Regard Index - Meaning in Life (MIL)

The suitability of factor analysis was considered by investigating the Scree plot and Eigenvalues. This revealed that a two-factor solution would be most appropriate. Furthermore, the Kaiser-Meyer-Olkin value of .77 and the Bartlett's Test of Sphericity which achieved statistical significance (.000) confirmed the use of EFA. Three rounds of extraction were conducted before the final two factor solution shown below in Table 4.10. was produced. The following items were eliminated after each round of EFA:

Items eliminated after Round 1 of EFA:

- I get completely confused when I try to understand my life.
- I have a lot of potential that I do not normally use.
- I feel like I have found a really significant meaning for leading my life.
- I need to find something that I can really be committed to.
- There honestly is nothing that I totally want to do.
- I get so excited by what I am doing that I find new stores of energy I did not know that I had.
- I really do not believe in anything about my life very deeply.
- I feel that I am really going to attain what I want in life.
- I have real passion in my life.
- Nothing very outstanding ever seems to happen to me.

Items eliminated after Round 2 of EFA:

- I have a lot of potential that I do not normally use.
- I really do not have much of a purpose for living, even for myself.

Table 4.10.

*Final Two Factor solution for Meaning in Life Items**

Items	Factor 1 - Fulfilment	Factor 2 - Framework
I spend most of my time doing things that really are not very important to me	.701	
I feel that I am living fully.	.683	
When I look at my life I feel the satisfaction of really having worked to accomplish something.	.646	
Something seems to stop me from doing what I really want to do.	.646	
I just do not know what I really want to do with my life.	.636	
I really feel good about my life.	.619	
I do not really value what I am doing.	.593	
I have a very clear idea of what I would like to do with my life.	.552	
Other people seem to feel better about their lives than I do.	.527	
Other people seem to have a much better idea of what they want to do with their lives than I do.	.462	
I do not seem to be able to accomplish those things that are really important to me.	.416	
I have a philosophy of life that really gives my living significance.		.675
I have a system or framework that allows me to truly understand my being alive.		.662
I have really come to terms with what is important for me in my life.		.649
I have some aims and goals that would personally give me a great deal of satisfaction if I could accomplish them.		.530
Living is deeply fulfilling.		.510
There are things that I devote all my life's energy to.		.347
% of variance explained	27.629%	9.888%
Eigenvalues	4.697	1.681

* EFA: Principle Axis Factoring, Direct Oblimin Rotation

Table 4.10. above presents the Meaning in Life (MIL) dimensions viz. the Fulfilment and Framework dimensions for the sample population. 37.5 per cent of the variance for the sample was explained by the EFA derived solution with 28 per cent variance explaining the fulfilment dimension and 10 per cent variance accounting for the framework dimension. Table 4.11. below presents the Cronbach alpha coefficients for the MIL construct.

Table 4.11.

Cronbach alpha coefficients for Meaning in Life

Cronbach Alpha Coefficients	Original Scale	EFA derived solution
Total scale	.898	.851
Fulfilment	.843	.860
Framework	.830	.692

Table 4.11. above indicates that the Cronbach alpha coefficients were very similar for the original and the EFA derived solution. It was decided that the EFA derived measurement model would be more appropriate for further analyses, rather than Battista and Almond's (1973) Life Regard Index. It is noted that twelve items were eliminated through EFA yet the Cronbach alpha coefficients were only marginally numerically lower. Furthermore, the Cronbach alpha coefficients obtained for the EFA derived solution were above the .6 minimum acceptable range for the present study.

Although the Cronbach alpha coefficients for the original Organisational Commitment, OCB, and MIL scales were numerically higher than the EFA derived solutions, the writer maintains that exploratory factor analysis (EFA) is a better method for data analysis than item analysis. As mentioned in the previous chapter, item analysis attempts to place the original scale dimensions onto new data and thus imposes a pre-determined structure onto the data. In contrast, EFA assumes no pre-determined structure and creates new dimensions according to the data collected (Fabrigar, Wegener, MacCallum, & Strahan, 1999). In this analysis, this was evident in all five scales that were used.

Research Question Two

The second research question was answered with the use of Pearson Correlation Coefficients and Standard Multiple Regression analyses.

2.1. Are there direct bivariate relationships between the constructs?

The second research question considered the bivariate relationships between the five constructs. Pearson Correlation Coefficients were employed to investigate these direct relationships. Standard Multiple

Regression was further used to predict dependent variables using some of the constructs as independent variables.

Pearson Correlation Coefficients

Once the EFA derived measurement models were obtained for each scale, Pearson Correlation Coefficients were determined to investigate the relationships between the variables. Note that it is not the researcher's intention to prove causality through the above statistical techniques. Causality cannot be proved by correlations in this case. The correlations can only indicate that there may or may not be relationships between the variables.

Practical and Statistical Significance

In terms of correlation coefficients, the following considerations were taken into account during data analysis. If there is a large, statistically significant correlation such as .50 and above, one can conclude that there is a definite relationship between variables. However, if the correlation coefficients are small (below .25) this could indicate that there is no systematic relationship between the variables or that the relationship does not exist on a linear plane. Furthermore, in the case where the correlation coefficients are large, the sample size of the research study needs to be taken into account in terms of the practical use of that coefficient. For example the coefficient of determination for a .20 correlation coefficient would be .04. This means that this relationship would have explained four percent of variation between the two constructs. One then needs to consider how practically significant this four percent is based on research objectives (Hair et al., 2003).

Tinsley and Brown (2000) argued that it is important that one does not dismiss correlation coefficients that appear smaller as having no practical significance since human behaviour and the associated research is complex. Similarly one should guard against excessively high correlation coefficients, particularly in smaller samples, as this could indicate errors in data

capturing and analyses. This indicates that the effect size must be interpreted in terms of the research context and the consequences of results determine the practical significance (Tinsley & Brown, 2000).

According to Hair, Babin, Money, & Samouel (2003), the correlation coefficient indicates the strength and direction of the relationship and the larger the correlation coefficient between two variables, the stronger the relationship between the two variables. The following table 4.12. illustrates the rules of thumb about correlation coefficient size that was applied in this research (Cohen, 1988).

Table 4.12.

Rules of thumb about correlation coefficient size, Cohen (1988)

Range of Coefficients	Strength of Association
r=.10 to .29	Small
r=.30 to .49	Medium
r=.50 to 1.0	Large

Bearing these correlation coefficient ranges in mind, table 4.13. below presents the Pearson correlation coefficients between the five constructs. These were based on the EFA derived measurement models of the scales for the accountant sample. The following table 4.13. summarises these models for the five constructs with their respective dimensions.

Table 4.13.

EFA derived measurement model dimensions for the five constructs

Construct	EFA derived factors
MOW	Work centrality
	Valued work outcomes - self esteem
MIL	Fulfilment
	Framework
OCB	General OCB
	Sportsmanship
Commitment	Affective commitment
	Normative commitment
Job Satisfaction	Intrinsic job satisfaction
	Extrinsic job satisfaction

In the case of medium to large correlation coefficients being found, the coefficients of determination ($100 \times r^2$) were derived (shown in brackets in table 4.14.) to indicate the amount of shared variance between the variables. After the Pearson correlation coefficients were calculated, a z-score analysis was performed to determine the statistically significant differences in correlations between variables according to the research model.

Table 4.14.

Pearson Correlations between Meaning of Work, Life Regard Index, OCB, Organisational Commitment, and Job Satisfaction Scales

nsions	Fulfilment	Framework	LRI Total	Work Centrality	VWO Self Esteem	MOW	Intrinsic JS	Extrinsic JS	JS Total	AC	NC	Comm. Total	General OCB	Sportsmanship
ment	1.00													
ework	.369**(.13.6)	1.00												
Total	.873**(.76.2)	.776**(.60.2)	1.00											
Cent.	.382**(.14.6)	.253*(6.4)	.392**(.15.4)	1.00										
W - SE	.063	.008	.048	.254**(.6.5)	1.00									
W	.305**(.9.3)	-.183	.303**(.9.2)	.846**(.72)	.731**(.53.4)	1.00								
ic JS	.505**(.25.5)	-.188	.442**(.19.5)	.498**(.25)	.246*(16)	.487**(.24)	1.00							
ic JS	.231*(5.3)	.200*(4)	.262**(.7)	.196*(4)	.037	.159	.261**(.6.8)	1.00						
total	.471**(.22.1)	.244*(16)	.448**(.20)	.445**(.20)	.184	.416**(.17.3)	.814**(.66.3)	.773**(.60)	1.00					
C	.479**(.22.9)	.289**(.8.3)	.477**(.23)	.427**(.18.2)	.288*(8.2)	.460**(.21.1)	.586**(.34.3)	.403**(.16)	.626**(.39)	1.00				
C	-.035	.206*(4.2)	.054	.207*(4.2)	.338**(.11.4)	.332**(.11)	-.145	.331**(.11)	.294**(.9)	.374**(.14)	1.00			
. Total	.289**(.18.3)	.301**(.9)	.355**(.12.6)	.391**(.15.2)	.375**(.14)	.483**(.23.3)	.459**(.21)	.444**(.20)	.569**(.32.4)	.854**(.73)	.801**(.64)	1.00		
al OCB	.232*(5.3)	.137	.229*(5.2)	.417**(.17.3)	.499**(.25)	.539**(.29)	.488**(.24)	.296**(.9)	.497**(.25)	.410**(.17)	.157	.354**(.13)	1.00	
anship	.416**(.17.3)	.204*(4.1)	.390**(.15.2)	.075	-.038	.031	.176	-.033	.035	.261**(.7)	-.114	.105	.088	1.00
Total	.460**(.21.1)	.235*(5.5)	.436**(.19)	.243*(6)	.179	.257**(.7)	.360**(.13)	.097	.294**(.9)	.401**(.16)	-.032	.242*(6)	.502**(.25.2)	.906**(.82)

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

() Indicates coefficients of determination values in per cent.

Key**LRI Total** Life Regard Index Total scale for MIL construct**Work Cent.** Work Centrality dimension of the MOW scale**VWO - SE** Valued Work Outcomes - Self Esteem dimension of the MOW scale**MOW** Meaning of Work scale**Intrinsic JS** Intrinsic dimension of the Job Satisfaction scale**Extrinsic JS** Extrinsic dimension of the Job Satisfaction scale**JS Total** Job Satisfaction total scale**AC** Affective Commitment dimension of the Commitment scale**NC** Normative Commitment dimension of the Commitment scale**Comm. Total** Commitment total scale**General OCB** General dimension of the OCB scale**Sportsmanship** Sportsmanship dimension of the OCB scale**OCB Total** Total of the OCB scale

Large Correlations .50 to 1.0

Medium Correlations .30 to .49

Small Correlations .10 to .29

As indicated by Table 4.14. the Pearson correlation coefficients between the five constructs ranged from small to large for the sample. The range of Pearson correlation coefficients can be broken down according to Pallant's (2001) rules of thumb as follows:

The following marked relationships (large correlations of between .50 and 1.0) can be identified from Table 4.14.:

- Positive relationships were found between intrinsic job satisfaction and fulfilment ($r=.505$, $p<.01$); and work centrality ($r=.498$, $p<.01$).
- Positive relationships were found between commitment total and job satisfaction total ($r=.569$, $p<.01$) as well as affective commitment and intrinsic job satisfaction ($r=.586$, $p<.01$); and job satisfaction total ($r=.626$, $p<.01$).
- Positive relationships were found between general OCB and valued work outcomes - self esteem ($r=.499$, $p<.01$); MOW ($r=.539$, $p<.01$); and job satisfaction total ($r=.497$, $p<.01$).

The following substantial relationships (medium correlations of between .30 and .49) can be identified in Table 4.14.:

- Positive relationships were found between job satisfaction total and LRI total ($r=.448$, $p<.01$); fulfilment ($r=.471$, $p<.01$); MOW total ($r=.416$, $p<.01$) and; work centrality ($r=.445$, $p<.01$).
- Positive relationships were found between intrinsic job satisfaction and LRI total ($r=.442$, $p<.01$) and; MOW ($r=.487$, $p<.01$).
- Positive relationships were found between commitment total and LRI total ($r=.355$, $p<.01$); framework ($r=.301$, $p<.01$); MOW total ($r=.483$, $p<.01$); work centrality ($r=.391$, $p<.01$); valued work outcomes - self esteem ($r=.375$, $p<.01$), extrinsic job satisfaction ($r=.444$, $p<.01$) and; intrinsic job satisfaction ($r=.459$, $p<.01$).
- Positive relationships were found between affective commitment and fulfilment ($r=.479$, $p<.01$); LRI total ($r=.477$, $p<.01$); work centrality ($r=.427$, $p<.01$); MOW total ($r=.460$, $p<.01$); extrinsic job satisfaction

($r=.401$, $p<.01$); normative commitment ($r=.374$, $p<.01$) and; general OCB ($r=.410$, $p<.01$).

- Positive relationships were found between normative commitment and VWO-SE ($r=.338$, $p<.01$); MOW total ($r=.332$, $p<.01$) and; extrinsic job satisfaction ($r=.331$, $p<.01$).
- Positive relationships were found between MOW total and LRI total ($r=.303$, $p<.01$) and; fulfilment ($r=.305$, $p<.01$).
- Positive relationships were found between work centrality and fulfilment ($r=.382$, $p<.01$) and; LRI total ($r=.392$, $p<.01$).
- Positive relationships were found between OCB total and LRI total ($r=.436$, $p<.01$); fulfilment ($r=.460$; $p<.01$); affective commitment ($r=.401$, $p<.01$) and; intrinsic job satisfaction ($r=.360$, $p<.01$).
- Positive relationships were found between sportsmanship and fulfilment ($r=.416$, $p<.01$) and; LRI total ($r=.390$, $p<.01$).
- Positive relationships were found between general OCB and work centrality ($r=.417$, $p<.01$); intrinsic job satisfaction ($r=.488$, $p<.01$) and; commitment total ($r=.354$, $p<.01$).

It is worth noting that the following correlations were small (correlations of between .10 and .29) yet statistically significant for this research:

- Positive relationships were found between OCB total and MOW total ($r=.257$, $p<.01$); job satisfaction total ($r=.294$, $p<.01$); commitment total ($r=.242$, $p<.05$); framework ($r=.235$, $p<.05$) and; work centrality ($r=.243$, $p<.05$).
- Positive relationships were found between general OCB and fulfilment ($r=.232$, $p<.05$); extrinsic job satisfaction ($r=.296$, $p<.01$) and; LRI total ($r=.229$, $p<.05$).
- Positive relationships were found between sportsmanship and framework ($r=.204$, $p<.05$) and; affective commitment ($r=.261$, $p<.01$).
- A positive relationship was found between commitment total and fulfilment ($r=.289$, $p<.01$).
- Positive relationships were found between affective commitment and framework ($r=.289$, $p<.01$) and; VWO-SE ($r=.288$, $p<.05$).

- Positive relationships were found between normative commitment and framework ($r=.206$, $p<.05$); work centrality ($r=.207$, $p<.05$) and; job satisfaction total ($r=.294$, $p<.01$).
- A positive relationship was found between job satisfaction total and framework ($r=.244$, $p<.05$).
- Positive relationships were found between extrinsic job satisfaction and fulfilment ($r=.231$, $p<.05$); framework ($r=.200$, $p<.05$); LRI total ($r=.262$, $p<.01$) and; work centrality ($r=.196$, $p<.05$).
- A positive relationship was found between intrinsic job satisfaction and VWO-SE ($r=.246$, $p<.05$).
- Lastly, a positive relationship was found between work centrality and framework ($r=.253$, $p<.05$).

From the above Pearson correlation coefficients, it is evident that both meaning in work and meaning in life, have produced positive associations with job satisfaction, commitment, and OCB. Although a substantial number of statistically small correlation coefficients were found, their practical significance is questionable. The amount of variance shared between dimensions that produced small correlation coefficients, is very small. It is useful at this stage to represent the model of this research depicting the Pearson correlation coefficients between the different variables. The correlations based on the total scores between the variables are depicted in Figure 4.1.

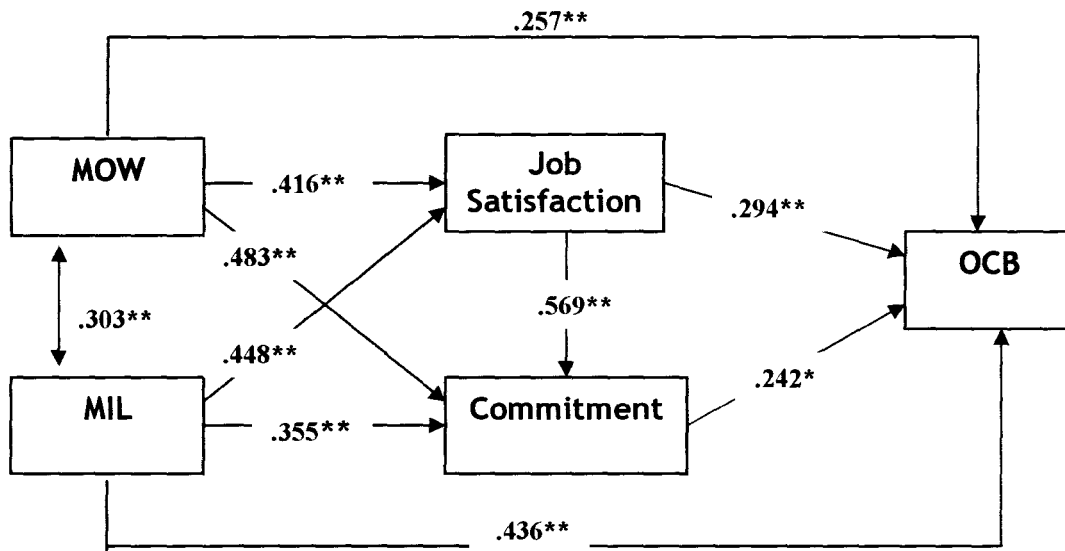


Figure 4.1. Pearson Correlation Coefficients based on the research model.

** .p is significant at 0.01 level (2-tailed).

* .p is significant at 0.05 level (2-tailed).

From Figure 4.1. above, it is evident that hypotheses one to nine have been supported based on the results of the Pearson correlation coefficients. To rule out the possibility of the difference between the Pearson correlation coefficients being statistically significant for the MOW and MIL variables on Job Satisfaction, Organisational Commitment and OCB, the above correlation coefficients were transformed into z-scores using the following equation:

$$Z_{\text{obs}} = \frac{Z_1 - Z_2}{\sqrt{\frac{1}{N-3} + \frac{1}{N-3}}}$$

Table 4.15. below presents the z-scores for the above variables. According to Pallant (2001), one cannot claim a statistically significant difference between two correlation coefficients if the Z_{obs} value is between -1.96 and +1.96.

Table 4.15.

Z-scores for OCB, Job satisfaction and Commitment Variables

N = 102	OCB	Job Satisfaction	Commitment
MOW _{Z1}	.261	.442	.530
MIL _{Z2}	.466	.485	.371
Z_{obs}	-1.46	-.31	1.14

Table 4.15. above indicates that there were no statistically significant differences between the z-scores for OCB, job satisfaction and commitment. This implies that the research cannot claim a statistically significant difference between the Pearson correlation coefficients for MOW and MIL and these three constructs (Guilford & Fruchter, 1978).

Standard Multiple Regression Analysis

Based on the hypotheses from the research model discussed in the literature review, Standard Multiple Regression analyses were done to obtain the best predictor of variance on the five dependent variables. More specifically, Standard Multiple Regression analyses were used to determine the best predictor of job satisfaction, commitment, and OCB using MOW and MIL as the independent variables. According to Tredoux and Smith (2002), the use of multiple regression analysis can indicate the best independent variables out of a number of independent variables that can be associated with the dependent variable beyond mere chance levels. Tables 4.16. to 4.20. below summarise the multiple regression analyses with the significant independent variables highlighted in bold for each analysis.

Table 4.16.

Multiple Regression Summary for dependent variable Job Satisfaction

$R^2 = .313$; Adjusted $R^2 = .285$; $F = 11.053$					
N = 102		Unstandardised Coefficients		Standardised Coefficients	
Independent Variables*	B	Std. Error	Beta	T	Sig.
1 (Constant)	1.555	.429		3.622	.000
Work Centrality	.155	.052	.280	2.949	.004
VWO - SE	.064	.062	.090	1.037	.302
Fulfilment	.232	.065	.341	3.563	.001
Framework	.041	.081	.047	.513	.609

* Dimensions of MOW and MIL

Table 4.17.

Multiple Regression Summary for dependent variable Organisational Commitment $R^2 = .295$; Adjusted $R^2 = .266$; $F = 10.152$

Independent Variables*	Unstandardised Coefficients		Standardised Coefficients		
	B	Std. Error	Beta	T	Sig.
1 (Constant)	-1.099	.628		-1.749	.083
Work Centrality	.174	.077	.218	2.267	.026
VWO - SE	.317	.090	.311	3.519	.001
Fulfilment	.109	.095	.111	1.148	.254
Framework	.258	.118	.203	2.187	.031

* Dimensions of MOW and MIL

Table 4.18.

Multiple Regression Summary for dependent variable OCB $R^2 = .218$; Adjusted $R^2 = .185$; $F = 6.743$

Independent Variables*	Unstandardised Coefficients		Standardised Coefficients		
	B	Std. Error	Beta	T	Sig.
1 (Constant)	2.998	.381		7.878	.000
Intrinsic JS	.139	.092	.169	1.513	.133
Extrinsic JS	-.036	.090	-.040	-.399	.691
Affective Com	.225	.071	.387	3.171	.002
Normative Com	-.125	.067	-.188	-1.886	.062

* Dimensions of Job Satisfaction and Commitment

Table 4.19.

Multiple Regression Summary for dependent variable OCB $R^2 = .291$; Adjusted $R^2 = .230$; $F = 4.781$

Independent Variables*	Unstandardised Coefficients		Standardised Coefficients		
	B	Std. Error	Beta	T	Sig.
1 (Constant)	2.090	.564		3.704	.000
Work Centrality	-.016	.063	-.027	-.259	.796
VWO - SE	.093	.075	.122	1.245	.216
Fulfilment	.199	.085	.271	2.346	.021
Framework	.093	.093	.097	.991	.324
Intrinsic JS	.060	.099	.072	.604	.547
Extrinsic JS	-.046	.089	-.052	-.519	.605
Affective Com	.151	.073	.260	2.060	.042
Normative Com	-.113	.071	-.169	-1.577	.118

* Dimensions of MOW, MIL, Job Satisfaction, and Commitment

Table 4.20.

Multiple Regression Summary for dependent variable OCB

$R^2 = .235$; Adjusted $R^2 = .204$; $F = 7.465$					
N = 102					
Independent Variables*	Unstandardised Coefficients		Standardised Coefficients		
	B	Std. Error	Beta	T	Sig.
1 (Constant)	1.796	.490		3.669	.000
Work Centrality	.013	.060	.022	.224	.823
VWO - SE	.102	.070	.134	1.455	.149
Fulfilment	.305	.074	.414	4.105	.000
Framework	.072	.092	.075	.780	.437

* Dimensions of MOW and MIL

Based on the above beta coefficients (β) for each regression analysis (significant predictors are in bold), the following dependent variables were significantly predicted:

- Job satisfaction, as a dependent variable was best predicted by the fulfilment dimension of the LRI (MIL construct). This model explained 31.3% of the variance in job satisfaction. The work centrality dimension of the MOW scale was also found to be statistically significant.
- Organisational commitment, as a dependent variable was best predicted by the valued work outcomes - self esteem factor of the MOW scale. This model could explain 29.5% of the variance in commitment. The work centrality dimension of the MOW scale was the second significant predictor followed by the framework dimension of the LRI that was also found to be statistically significant.
- The dependent variable OCB was best predicted by affective commitment when dimensions of job satisfaction and organisational commitment were used as independent variables. This model explained 21.8% of the variance in OCB.
- The dependent variable OCB was best predicted by the fulfilment factor of the LRI scale when all of the other constructs (MOW, MIL, job satisfaction, and commitment) were tested as independent variables. This model explained 29.1% of the variance in OCB. Affective commitment followed the fulfilment dimension as the second significant predictor.

Research Question Three

The final research question was investigated through the use of an independent sample t-test and one-way Analysis of Variance (ANOVA). The third research question was concerned with differences in the variables for the different race and gender groups within the sample. Therefore the research questions posed were:

3.1. Are there statistically significant differences between the gender groups for the accountant sample?

3.2. Are there statistically significant differences between the race groups for the accountant sample?

Based on previous literature, it was expected that significant differences may exist between males and females and the race groups for this sample. The following statistical techniques were used to investigate this hypothesis.

Independent samples T- test and Analysis of Variance (ANOVA)

An independent samples t-test was conducted to compare the mean values for males and females. According to Pallant (2001), a statistically significant difference between two groups can be determined by referring to the Sig. column in the t-test for equality of means. If the value is $\leq .05$, this indicates a significant difference in the means on a specified dependent variable for the two groups. Table 4.21 below presents these results.

Table 4.21.

Independent t-test for the gender variable - Group Statistics

	Gender	N	Mean	Std. Deviation	Std. Error Mean	Sig. (2-tailed)
Work Centrality	Male	50	5.4853	.76137	.10767	.197
	Female	52	5.6724	.69215	.09598	
Valued work outcome self-esteem	Male	50	4.9033	.68767	.09725	.535
	Female	52	4.9737	.43080	.05974	
Fulfilment	Male	50	3.5492	.63274	.08948	.904
	Female	52	3.5350	.55361	.07677	
Framework	Male	50	3.8947	.53036	.07500	.205
	Female	52	3.7788	.36859	.05111	
General OCB	Male	49	3.7742	.44740	.06391	.257
	Female	52	3.8586	.28232	.03915	
Sportsmanship	Male	49	3.7415	.62829	.08976	.206
	Female	52	3.5513	.86037	.11931	
Affective Commitment	Male	50	3.0320	.85844	.12140	.986
	Female	52	3.0346	.63582	.08817	
Normative Commitment	Male	50	2.6000	.64878	.09175	.947
	Female	52	2.5913	.66056	.09160	
Intrinsic Job Satisfaction	Male	50	3.6750	.61497	.08697	.885
	Female	52	3.6902	.43724	.06063	
Extrinsic Job Satisfaction	Male	50	3.7567	.43027	.06085	.814
	Female	52	3.7340	.53450	.07412	

As indicated in table 4.21. above, no significant differences were found between males and females as the Sig. values for all dependent variables were greater than .05. Similarly, a one-way analysis of variance (ANOVA) was conducted to assess the statistically significant differences between the different race groups (Black, White, Coloured, Indian, or Asian) in this sample. The results are presented in table 4.22. below.

Table 4.22.

Analysis of Variance (ANOVA) for the race variable

		Sum of Squares	Df	Mean Square	F	Sig.
Work Centrality	Between Groups	3.960	4	.990	1.972	.105
	Within Groups	48.185	96	.502		
	Total	52.145	100			
VWO - SE	Between Groups	.391	4	.098	.294	.881
	Within Groups	31.838	96	.332		
	Total	32.229	100			
General OCB	Between Groups	.154	4	.039	.270	.897
	Within Groups	13.565	95	.143		
	Total	13.719	99			
Sportsmanship	Between Groups	1.491	4	.373	.642	.634
	Within Groups	55.158	95	.581		
	Total	56.649	99			
Affective Com	Between Groups	.776	4	.194	.333	.855
	Within Groups	55.950	96	.583		
	Total	56.726	100			
Normative Com.	Between Groups	1.546	4	.386	.907	.463
	Within Groups	40.902	96	.426		
	Total	42.448	100			
Intrinsic JS	Between Groups	1.592	4	.398	1.443	.226
	Within Groups	26.481	96	.276		
	Total	28.073	100			
Extrinsic JS	Between Groups	.659	4	.165	.690	.601
	Within Groups	22.930	96	.239		
	Total	23.589	100			
Fulfilment	Between Groups	3.125	4	.781	2.350	.060
	Within Groups	31.916	96	.332		
	Total	35.042	100			
Framework	Between Groups	.375	4	.094	.441	.779
	Within Groups	20.429	96	.213		
	Total	20.804	100			

As indicated by the table 4.22. above there were no statistically significant differences among the mean values for any of the dependent variables. This indicates that there were no significant differences for the dependent variables amongst the different race groups in this sample. Based on the results presented above, the three research questions were answered.

EFA and calculation of the Cronbach alpha coefficients investigated the scales' validity and internal reliability for the original and EFA derived measurement models. The EFA derived solutions were favoured for further

analyses. Based on the EFA derived measurement models, calculation of Pearson correlation coefficients corroborated previous research as discussed in the literature review of the existence of direct relationships between the five variables. Standard Multiple Regression analyses indicated the best predictors for job satisfaction, organisational commitment and OCB. Furthermore, the independent samples T-test and ANOVA indicated no significant differences between the variables for the gender and race groups. Therefore the ninth and tenth hypotheses were rejected in the present study. In the next chapter, the significant relationships between the variables as presented by these statistical analyses will be further discussed with the relevant implications and conclusions.

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Chapter Five

Discussion and Conclusion

Following the proposed hypotheses and research questions, this chapter discusses the findings obtained from the sample of accountants. Each relationship between the five constructs will be considered in terms of previous research and the current findings. The chapter will then conclude with a discussion on the limitations of the research, practical use of the findings for the financial services industry and recommendations for future South African research. The present study aimed to provide more insight into meaning in the South African professional accounting context incorporating research into job satisfaction, organisational commitment and display of OCB. Based on the findings discussed in the previous chapter, the relationships between the variables are discussed below before differences between gender and race groups are considered.

Meaning and its correlates

Meaning and job satisfaction

Based on the Pearson correlation coefficients presented in the previous chapter, MOW was positively related to job satisfaction with a medium correlation coefficient ($r = .416$, $p < .01$) for the accountant sample. This affirms previous research that positively related meaning attained from work enjoyment to more satisfying careers (Bonebright, Clay, & Ankenmann, 2000; Rigoglioso, 1999). This corroborates Harpaz's (2002) research on meaning of work in the Israeli labour force from 1981 to 1993, where job satisfaction was found to be a significant predictor of the desire to continue working in 1993. The correlation coefficient obtained in the accountant sample confirmed Fox's (1980) research that stated that job satisfaction is likely to increase as one moves up the organisational hierarchy. In a field of professional accountants that have pursued the career for many years (four to five years at university followed by a three year traineeship), the level of job satisfaction was expected to be considerably high.

The Pearson correlation coefficient obtained for the relationship between MIL and job satisfaction was also of medium significance ($r = .448, p < .01$). Multiple regression analyses for the job satisfaction variable indicated that the fulfilment dimension of the MIL measurement model (LRI) was the best predictor for the accountant sample. This was closely followed by the work centrality dimension of the MOW scale. Zika and Chamberlain (1992) claimed that having more meaning has been positively related to satisfaction. Research on meaning serves to inform individuals to find deeper meaning within to function effectively in their work lives. This means finding ways to become less reliant on employers to provide work satisfaction and to make independent efforts to determine what is required from working (Stevens, 2006). The results of the present study confirmed these findings.

Whilst the relationship between MOW and job satisfaction was numerically lower than the relationship between MIL and job satisfaction, there were no statistically significant differences found between MIL and MOW as indicated by the z-scores for the job satisfaction variable. Furthermore the Multiple regression analysis indicated that dimensions for both MIL and MOW predicted job satisfaction. Therefore, the results indicate that MOW and MIL play an integral role in shaping meaning for the participants of this study.

Meaning and organisational commitment

Similarly, MOW was positively related to commitment with a medium Pearson correlation coefficient ($r = .483, p < .01$). This result echoes Meyer and Allen's (1997) statement that employees may be committed to organisations that provide more than work in the form of challenging work and opportunities. In the case of the accountant sample, it is evident that these employees recognise the opportunities provided to them by the globally connected public accounting firms through the various training and development, international secondment, and social networking opportunities. The Standard Multiple regression analysis for the commitment variable indicated that the valued work outcomes - self esteem dimension of the MOW measurement model was the best predictor for the accountant sample. This was followed by the work centrality dimension of the MOW scale. This is in congruence with Mohan and

Uys's (2006) research on professionals in a South African financial services organisation. They identified finding meaning and purpose through work goals as one of the themes from their research on spiritual perspectives of people at work.

A Pearson correlation coefficient of medium strength, ($r = .355$, $p < .01$) was obtained for the relationship between MIL and organisational commitment. As discussed above, the respondents from this sample as well as from Mohan and Uys's (2006) sample of financial services professionals found greater meaning and commitment to work since the relationship between MOW and organisational commitment was relatively stronger. A possible reason for the difference in favour of MOW can be related to the professional commitment construct discussed earlier. Studies done by various researchers (Hall, Smith, & Langfield-Smith, 2005; Stallworth, 2004; Bagraim, 2003; and Aryee, Wyatt, & Min, 2001) revealed that satisfaction with work rewards and belonging to the accounting profession led to affective commitment. The professional nature of the accounting field fosters commitment which explains the result obtained in this sample of professional accountants. However, it is worth noting that the third significant predictor of organisational commitment was the framework dimension of the LRI based on the Standard Multiple regression analysis results.

The above results indicate that MOW produced a stronger correlation to organisational commitment than MIL. However, the calculation of the z-scores indicated no statistically significant differences between the two constructs for organisational commitment. The Standard Multiple regression analysis indicated that both MIL and MOW predicted organisational commitment. However, the nature of the organisational commitment construct can be more closely related to MOW as these two constructs are organisational variables.

Meaning and OCB

The Pearson correlation coefficient between MOW and OCB was small ($r = .257$, $p < .01$). However, a significant relationship was found between the valued work outcomes - self esteem and general OCB dimensions ($r = .499$,

$p < .01$). This finding was consistent with Diefendorff, Brown, Kamin, and Lord's (2002) finding that job involvement was the best predictor of OCB.

In comparison to the MOW relationship with OCB, MIL proved to have a stronger relationship with OCB ($r = .436, p < .01$). Furthermore, the fulfilment dimension of the LRI was the best predictor of OCB when all other variables were tested as independent variables of OCB in Standard Multiple regression analysis. The fulfilment dimension had the largest Beta coefficient in explaining the variance for OCB (Table 4.20). In addition to the strong correlation, the sportsmanship dimension of the OCB measurement model which did not correlate well with any of the other constructs, had significant correlations with the MIL measurement model (ranging from $r = .204, p < .05$, to $r = .416, p < .01$).

Therefore the findings of the present study indicate that the accountants' display of OCB is linked to meaning derived more outside of the work environment. The result is surprising considering that OCB, like organisational commitment is an organisational variable. One would expect that OCB would correlate more strongly with MOW. The result of the present study could indicate that the sample of accountants are willing to tolerate minor inconveniences such as working longer hours at certain times to complete audit projects since they feel fulfilment from gaining experience in the profession. Furthermore, the display of helping behaviours as characterised by OCB may be linked more closely to individual values evident in one's own personal meaning and purpose in life. This finding echoes the results of Mohan and Uys' (2006, p.53) research which found that, "having a spiritual perspective in life, helps them create meaning and purpose in their lives".

Meaning in Life and Meaning of Work

The positive relationships found between MOW and MIL with organisational commitment, job satisfaction, and OCB for this sample of accountants corroborates findings from previous research. Whilst previous studies focused on some of the variables, the collective focus on all five variables in the present study aimed to highlight the significance of meaning in the lives of

the participants. Based on the results, the researcher posits that MIL can be seen as the basis for the development of MOW. MIL attempts to draw meaning out of the context of life in general and this meaning, when transferred to the work environment, results in positive organisational variables such as job satisfaction, organisational commitment, and OCB. This assumption firmly places meaning as a salient construct in the theory of positive psychology. Furthermore, the results of this study emphasises the need for organisations to pay closer attention to individual meaning in managing human resources.

Job satisfaction and organisational commitment

The Pearson correlation coefficient obtained for this relationship was the largest correlation obtained for all variables in the study. It proved that job satisfaction is strongly related to organisational commitment ($r = .569$, $p < .01$). This result corroborates findings obtained in a number of previous studies. Parker and Kohlmeyer's (2005) research into organisational justice and turnover in Canadian public accounting firms produced a large correlation coefficient ($r = .618$, $p < .01$). Although fairness perceptions and turnover intentions were not the focus of this study, it is evident from Parker and Kohlmeyer's (2005) research that the role of organisational commitment and job satisfaction affects employee intentions to leave. This is important in practical terms since turnover rates are an issue of concern for public accounting firms in the South African context.

Similarly Aryee, Wyatt, and Min's (2001) study on 245 accountants in Singapore revealed the highest correlation coefficient between job satisfaction and organisational commitment ($r = .42$, $p < .01$). Cetin's (2006) research on organisational commitment of Turkish academics which used the MSQ short form for the job satisfaction construct also produced positive correlation coefficients for job satisfaction and organisational commitment ($r = .573$, $p < .01$). From these findings it is evident that the positive relationship between the above two constructs remains relatively stable across diverse cultural groups.

Organisational Citizenship Behaviour and its correlates

Job satisfaction and OCB

The total Pearson correlation coefficient for the relationship between OCB and job satisfaction was small ($r = .294$, $p < .01$) however, there was a significant relationship between the general OCB and intrinsic job satisfaction dimensions ($r = .488$, $p < .01$). This result is in congruence with a study done by Chiu and Chen (2005) which recommends that managers and executives enhance employee's intrinsic job satisfaction to promote the occurrences of OCB. Similarly, Murphy, Athanasou and King's (2002) Australian study of human-service professionals found significant correlation coefficients between job satisfaction and OCB ($r = .40$ to $r = .67$, $p < .01$). Organ and Lingl (1995) stated that researchers in at least 15 independent studies found a positive relationship between OCB and job satisfaction which this result can contribute to from a South African perspective.

Organisational commitment and OCB

The Pearson correlation coefficient for this relationship was smaller than the relationship between job satisfaction and OCB ($r = .242$, $p < .05$). However, the general OCB dimension produced a significant relationship with the affective commitment dimension ($r = .410$, $p < .01$). Furthermore, when the job satisfaction and organisational commitment constructs were tested as independent variables to predict OCB in Standard Multiple regression analysis, the affective commitment dimension of organisational commitment produced the largest Beta coefficient for OCB. This result is similar to that of Schappe's (1998) research with 150 US insurance agency employees. He found a strong correlation between job satisfaction and organisational commitment ($r = .57$, $p < .01$) but the only significant predictor of OCB was organisational commitment.

In a Nepalese study by Gautam, van Dick, Wagner, Upadhyay, and Davis (2004), on the relationship between organisational commitment and OCB, a positive relationship was found between OCB and affective commitment. The above studies as well as the current findings indicate that professionals such as accountants attribute affective commitment to their work which in turn

produces the display of OCB. By definition affective commitment represents emotional attachment to, and identification with an organisation whilst normative commitment represents an obligatory mindset to remain with an organisation (Meyer & Allen, 1997). The findings of this study imply that the sample of accountants have positive feelings about the public accounting firms and remain as a result of the positive energy associated with their work and perhaps their leadership, as opposed to having feelings of obligation to remain. This in turn drives their display of OCB.

OCB, job satisfaction, organisational commitment

Bolino, Turnley, and Niehoff (2004) stated that OCB stems from non-self-serving motives such as organisational commitment and job satisfaction and benefit employees by making organisations appear more attractive to work in. The Pearson correlation coefficients as discussed above indicate the positive relationships between OCB and organisational commitment as well as job satisfaction for this sample of accountants in South Africa. There have been numerous studies linking job satisfaction and organisational commitment to OCB. As Podsakoff et al. (2000, p.532) concluded in their meta-analysis:

Thus, prior research indicates that individuals are most likely to go beyond their formal job requirements when they are satisfied with their jobs or committed to their organisations, when they are given intrinsically satisfying tasks to complete, and or when they have supportive or inspirational leaders.

The current research indicated that job satisfaction was not a significant predictor of OCB in any of the Standard Multiple Regression analyses. Yet the Pearson correlation coefficient between the total scores for organisational commitment and job satisfaction proved to be the highest value in this study ($r = .569, p < .01$). Therefore, the relationship between job satisfaction and organisational commitment is strong for the sample of accountants. This finding corroborates previous international studies based on the positive relationships between job satisfaction, organisational commitment and OCB.

Therefore the present study has contributed to previous research from the South African perspective.

Gender and Race Groups

Inspection of the independent samples T-test and one-way ANOVA tables indicated that no significant differences were found in the way male and female accountants from the different race groups interpreted the survey. Therefore the tenth and eleventh hypotheses were rejected. The findings of the present study suggest that South African professional accountants experience working in the public accounting sector differently to their UK and US colleagues (Gaffney, McEwen & Welsh, 1990; Twomey, Linehan & Walsh, 2002). The current emphasis on gender equality within the South African labour law system could possibly account for the lack of differences perceived by males and females in the sample. A study by Friday and Friday (2003) on racio-ethnic perceptions of job characteristics found that different job characteristics and levels of job satisfaction motivate the various racial groups in different ways. The current study which found no significant differences for the different race groups implies that South African accountants perceive their job characteristics in the same way irrespective of their racial groups.

Cultural differences in relation to other studies

From the above discussion of the findings, it is evident that South African accountants in this sample experienced OCB, job satisfaction, organisational commitment and meaning in a relatively similar manner as their international counterparts. This corroborated Štrbac and Roodt's (2005) finding that no significant differences could be found in terms of success factors for trainee accountants in public accounting firms across different countries. The only difference identified for the present sample of accountants was the lack of differences in the relationships between constructs perceived by the gender and racial groups as compared to previous Irish and American studies that highlighted such differences. This is surprising considering South Africa's segregated past, however it points to the fact that the accountant profession has undergone immense change for employees in the sample not to highlight

such differences. This finding is considered in a positive light. A large portion of recruitment and selection as well as brand advertising for the public accounting organisations in South Africa has focused on the embracing of diversity. The branding and restructuring of the organisations according to employment equity requirements may have contributed to a unified organisational culture as perceived by the participants of the present study. This finding corroborates Schreuder and Coetzee's (2006) assertion that future organisations can gain greater access to talented individuals by focusing on increasing diversity in the work place.

Shortcomings of the study

One of the limitations of the present study was the size of the sample. One cannot generalise the findings of this study to all South African accountants since the sample consisted of 102 respondents in the Western Cape region. Furthermore, the use of survey questionnaires exclusively to elicit the results may have resulted in mono-method bias. Peer and supervisor ratings for each respondent would have been preferred. Unfortunately time constraints did not allow for this.

Recommendations for future South African research

This study has attempted to contribute to a growing body of South African research on meaning in the professional work context. Future research in this area could extend to a larger sample across different regions of the country. The research has identified the impact that supportive leadership and collaborative teamwork has on enhancing organisational effectiveness by inculcating a spiritual perspective in individuals. Therefore, future research should consider the influence of a supportive organisational culture on creating meaning for individuals. In terms of the research instruments used for this research, it was evident from EFA that respondents perceived the measurement scales differently to international studies. This calls for revised scales for the South African context to measure attitudinal variables like job satisfaction and organisational commitment. The indiscriminate use of measuring instruments developed in other countries should be guarded against as the applicability of the instruments as used in the present study proved to

be significantly different based on the EFA derived measurement models. This indicates the importance of validity studies for future research.

Practical implications for organisations

This study has attempted to contribute to existing research and literature on meaning in the South African context. The collective study of well researched variables job satisfaction, organisational commitment, and OCB in relation to meaning has aimed to contribute to the realm of positive psychology in the workplace. Luthans and Youssef (2004) call for a transformation in human resource management and organisational decision making towards developmental approaches that enhance the performance of individuals.

According to Luthans and Yousseff (2004) only half of contemporary organisations believe that human resources matter and only half of these organisations support further development of human resources. This has resulted in only a small number of superior organisations with superior levels of productivity, innovation, and quality. These organisations have recognised the competitive advantage associated with investment in human resources. Therefore this research that builds on developing positive results from human resources investment aims to build competitive advantage for organisations in the globally connected financial services sector.

In terms of the practical use of the constructs, Bolino and Turnley (2003) identify practical links between OCB and human resource practices in the form of recruitment and selection, training and development, and performance appraisal and compensation practices. Research has shown that some individuals are predisposed to display OCB (Chell, 1993). Recruitment processes can identify such individuals. They are usually highly involved in extracurricular activities and tend to go the extra mile for causes that they may be involved in with their academic institution or as volunteers. They also tend to work well with other individuals. These qualities tie in with attributes sought out by human resource professionals within the financial services industry. Therefore the use of situational interviews and team assessments

would work well to identify individuals that exhibit OCB (Bolino & Turnley, 2003).

Bolino and Turnley (2003) posited that individual goals and rewards inhibit citizenship behaviour. Therefore organisations should encourage team rewards to change employee behaviours to incorporate more collaborative teamwork. Furthermore, family-friendly and flexible work practices encourage OCB by showing that organisations are concerned for employees. Therefore organisations should provide the support that employees need to display OCB e.g. day-care facilities or flexible working hours. Since most work within public accounting organisations in South Africa are team-based, implementing team-based rewards is possible.

The implications of the present study do not place sole emphasis on what organisations need to change in order to maximise the productivity of employees. A fair amount of realisation for personal meaning needs to be awakened in individuals as Frankl (1967) emphasised many years ago. Taking cues from positive psychology which states that positive emotions enhance psychological well-being (Fredrickson, 2001) individuals need to self-manage their careers which will lead to their own job satisfaction at work and ultimately deeper meaning in life. Whilst changes in organisations due to globalisation and technology may have impacted negatively on individuals, the focus of positive psychology attempts to shift this negativity to foster commitment by individuals in their own personal lives and professional careers or they risk being left behind amidst all the changes. Organisations can assist individuals by providing supportive leadership and opportunities for meaningful employee development.

In their discussion on meaningful work, Hodson and Sullivan (2002) describe job satisfaction and commitment as measures of attitudes to work which varies from person to person and leads to positive behaviours such as OCB or negative behaviours such as absenteeism or intentions to leave. This indicates the personal nature of meaning of work and meaningful life for different individuals. The growing attention to finding deeper meaning in work and life

signals the changes occurring in the way work is perceived and structured. Social and economic conditions have changed the way people view the role of work in their lives (Rigoglioso, 1999).

Meaning drawn from individuals' lives has emerged as a key indicator for the display of OCB in this research context. Whilst it is acknowledged that the sample of accountants for this study may have been small, it is worthy of attention as it points to the inclination that individuals in the South African context are tending toward in seeking deeper meaning from their working lives. Their emotional attachment to the accounting profession and their career advancement influences the direction that they choose to take in their working lives. This is evidence that people in general are looking within for answers amidst the plethora of changes that may occur externally as a result of technology and globalisation that is part of contemporary society.

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Appendix A - Research Questionnaire

University of Cape Town – June 2006

RE: Request for your participation in a Masters Research project.

Dear Sir/Madam,

My name is Ishara Maharaj and I am a Masters in Organisational Psychology student at the University of Cape Town. This letter serves as a warm invitation to you to participate in the study for my research project. The research question that I am investigating is: Are there substantive positive relationships between the meaning of work, organisational citizenship behaviour, organisational commitment, and job satisfaction for accountants? If you wish to confirm my involvement in this study, please feel free to contact my supervisor at the Commerce Department, Dr. Anton Schlechter (aschlechter@commerce.uct.ac.za).

I believe this research will provide unique insight into the study of meaning of work as it focuses on accountants in the local context. All that I ask of you is to complete and submit the attached questionnaire. This survey will only take up a few minutes of your time and allows you to remain anonymous. I therefore urge you to respond truthfully to each statement as this will present more valuable, reliable results. Furthermore, you can do your bit for charity this year. For every 100 surveys I receive, I will donate R200-00 to the SOS Children's Village in Thornton.

The results of the research will also be made available to all interested participants by contacting me at the e-mail address below. I must stress that your participation is purely voluntary and I would appreciate your assistance in getting me through my Masters research. There are no known risks or dangers to you associated with this study. I will not attempt to identify you with the responses to your questionnaire, nor will I facilitate anyone else's doing so. I will be analysing the results myself using the Statistica 7 software package.

As a participant, you acknowledge the following:

"I acknowledge that I am participating in this study of my own free will. I understand that I may refuse to participate or stop participating at any time without penalty. If I wish, I will be given a copy of this consent form".

I thank you once again for taking the time to complete my research survey. Please feel free to contact me should you have any further queries or comments.

Warm regards,

Ms Ishara Maharaj

E-mail: ishara.maharaj@za.pwc.com

**UNIVERSITY OF CAPE TOWN
RESEARCH QUESTIONNAIRE**

Please respond to the following statements considering your own personal experiences of work. Do not answer according to what your manager or your organisation expects from you, but rather answer according to what you actually do or feel. There are five sections that you must complete. Thank you for your time.

BIOGRAPHICAL DATA:

Age: _____ Current Position: _____

Gender: _____ No. of years at this organisation: _____

Race: _____

SECTION A: This section requires that you reflect on your experience of work. When you think of your working life, how significant and important to you are the following aspects of working? Please check the appropriate box according to your personal preferences. For example: If you feel that the friendships that you form with colleagues are one of the most important aspects in your work life, choose 7.

	One of the least important aspects in my work life 1	2	3	Of medium importance in my work life 4	5	6	One of the most important aspects in my work life 7
1. The tasks I do while working.							
2. My company or organisation.							
3. The product or service I provide.							
4. The type of people with whom I work.							
5. The type of occupation or profession I am in.							
6. The money I receive from my work.							

The following statements are work related statements that people might make. Do you agree or disagree with each of these statements? Please indicate your preference. For example: If you agree that workers should keep up with technology in the workplace, choose 3.

1. If a worker's skills become outdated, his employer should be responsible for retraining and reemployment.	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4
2. It is the duty of every able-bodied citizen to contribute to society by working.	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4
3. The educational system in our society should prepare every person for a good job if they exert a reasonable amount of effort.	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4
4. Persons in our society should allocate a large portion of their regular income toward savings for their future.	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4
5. When a change in work methods must be made, a supervisor should be required to ask workers for their suggestions before deciding what to do.	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4
6. A worker should be expected to think up better ways to do his or her job.	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4
7. Every person in our society should be entitled to interesting and meaningful work.	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4
8. Monotonous, simplistic work is acceptable as long as the pay compensates fairly for it.	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4
9. A job should be provided to every individual who desires to work.	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4
10. A worker should value the work he or she does even if it is boring, dirty or unskilled.	Strongly Disagree 1	Disagree 2	Agree 3	Strongly Agree 4

Please decide whether you agree or disagree with the next set of statements related to work. For example: If you mildly agree that work is central to your life, choose 4.

1. Even if I won a great deal of money on a lottery I would continue to work somewhere.	Strongly Disagree 1	Disagree 2	Mildly Disagree 3	Mildly Agree 4	Agree 5	Strongly Agree 6
2. Having a job is very important to me.	Strongly Disagree 1	Disagree 2	Mildly Disagree 3	Mildly Agree 4	Agree 5	Strongly Agree 6
3. I would hate to be on welfare.	Strongly Disagree 1	Disagree 2	Mildly Disagree 3	Mildly Agree 4	Agree 5	Strongly Agree 6
4. I would soon get very bored if I had no work to do.	Strongly Disagree 1	Disagree 2	Mildly Disagree 3	Mildly Agree 4	Agree 5	Strongly Agree 6

5. The most important things that happen to me involve work.	Strongly Disagree 1	Disagree 2	Mildly Disagree 3	Mildly Agree 4	Agree 5	Strongly Agree 6
6. If unemployment benefits were really high I would still prefer to work.	Strongly Disagree 1	Disagree 2	Mildly Disagree 3	Mildly Agree 4	Agree 5	Strongly Agree 6
7. How well I perform on my job is extremely important to me.	Strongly Disagree 1	Disagree 2	Mildly Disagree 3	Mildly Agree 4	Agree 5	Strongly Agree 6
8. I feel badly if I don't perform well in my work.	Strongly Disagree 1	Disagree 2	Mildly Disagree 3	Mildly Agree 4	Agree 5	Strongly Agree 6
9. I am very much personally involved in my job.	Strongly Disagree 1	Disagree 2	Mildly Disagree 3	Mildly Agree 4	Agree 5	Strongly Agree 6
10. I avoid taking on extra duties and responsibilities in my work.	Strongly Disagree 1	Disagree 2	Mildly Disagree 3	Mildly Agree 4	Agree 5	Strongly Agree 6
11. I feel good when I perform my job well.	Strongly Disagree 1	Disagree 2	Mildly Disagree 3	Mildly Agree 4	Agree 5	Strongly Agree 6
12. I am able to utilise abilities I value in the performance of my job.	Strongly Disagree 1	Disagree 2	Mildly Disagree 3	Mildly Agree 4	Agree 5	Strongly Agree 6

SECTION B: This section focuses on extra-role behaviours that employees may or may not engage in, in the workplace. These behaviours do not form part of formal job descriptions nor are they formally rewarded. Please respond to these statements in terms of your own experiences at work. Note that research has found that when people are asked to rate themselves in situations such as in this section, they tend to exaggerate in terms of seeing themselves in a more positive light.

I urge you to be as truthful and realistic as possible in responding to these statements. As stressed earlier, the answers that you provide cannot be linked to you as an employee and will not be made available to your direct reporting lines. For example: If you agree that you help others in their tasks and duties, choose 4.

1. I help others who have heavy workloads.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
2. I am always in need of other's assistance in my work.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
3. I believe in giving an honest day's work for an honest day's pay.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
4. I try to avoid creating problems for co-workers.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5

5. I consume a lot of time complaining about trivial matters.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
6. I keep abreast of developments in the organisation.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
7. I tend to make problems bigger than they are.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
8. I consider the impact of my actions on co-workers.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
9. I attend meetings that are not mandatory, but are considered important.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
10. I am always ready to lend a helping hand to those around me.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
11. I attend functions that are not required but help the company image.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
12. I read and keep up with organisation announcements, memos, etc.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
13. I help others who have been absent.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
14. I do not abuse the rights of others.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
15. I willingly give my time to help others who have work related problems.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
16. I tend to focus on what's wrong with my situation rather than the positive side.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
17. I take steps to try to prevent problems with others.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
18. My attendance at work is above the norm.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
19. I always find fault with what the organisation is doing.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
20. I am mindful of how my behaviour affects other people's jobs.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
21. I do not take extra breaks.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
22. I obey company rules and regulations even when no one is watching.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
23. I help orient new people even though it is not required.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5

24. I am one of the most conscientious employees.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
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SECTION C: This section considers employee commitment to the organisation. Please respond to the following statements according to your personal experiences of work. For example: If you would not defend the organisation's name no matter what happens, choose 2.

1. I would be very happy to spend the rest of my career with this organisation.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
2. I enjoy discussing my organisation with people outside it.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
3. I really feel that this organisation's problems are my own.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
4. I think that I could easily become as attached to another organisation as I am to this one.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
5. I do not feel like 'part of the family' at my organisation.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
6. I do not feel 'emotionally attached' to this organisation.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
7. This organisation has a great deal of personal meaning for me.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
8. I do not feel a strong sense of belonging to my organisation.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
9. I think that people these days move from company to company too often.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
10. I do not believe that a person must always be loyal to his or her organisation.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
11. Jumping from organisation to organisation does not seem at all unethical to me.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
12. If I got another offer for a better job elsewhere I would not feel right to leave my organisation.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
13. One of the major reasons I continue to work for this organisation is that I believe that loyalty is important and therefore feel a sense of moral obligation to remain.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
14. I was taught to believe in the value of remaining loyal to one organisation.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
15. Things were better in the days when people stayed with one organisation for most of their careers.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5

16. I do not think that wanting to be a 'company man' or 'company woman' is sensible anymore.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
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SECTION D: This section focuses on job satisfaction. Please respond to the following statements according to your own work experiences. For example: If you are satisfied with the way teams operate in completing work assignments, choose 4. How satisfied are you at work in reference to the following statements?

1. Being able to keep busy all the time.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
2. The chance to work alone on the job.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
3. The chance to do different things from time to time.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
4. The chance to be "somebody" in the community.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
5. The way my boss handles his or her workers.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
6. The competence of my supervisor in making decisions.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
7. Being able to do things that don't go against my conscience.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
8. The way my job provides for steady employment.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
9. The chance to do things for other people.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
10. The chance to tell people what to do.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
11. The chance to do something that makes use of my abilities.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
12. The way company policies are put into practice.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
13. My pay and the amount of work I do.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
14. The chances for advancement on this job.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
15. The freedom to use my own judgement.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5

16. The chance to try my own methods of doing the job.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
17. The working conditions.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
18. The way my co-workers get along with each other.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
19. The praise I get for doing a good job.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5
20. The feeling of accomplishment I get from the job.	Very Dissatisfied 1	Dissatisfied 2	Not Sure 3	Satisfied 4	Very Satisfied 5

SECTION E: The following statements refer to your daily life as well as your work life. Please respond to the statements according to your personal experiences. For example: If you strongly believe that you are always blessed with good opportunities, choose 5.

1. Other people seem to have a much better idea of what they want to do with their lives than I do.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
2. When I look at my life I feel the satisfaction of really having worked to accomplish something.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
3. I just do not know what I really want to do with my life.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
4. I do not really value what I am doing.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
5. I feel that I am living fully.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
6. I get completely confused when I try to understand my life.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
7. I have a very clear idea of what I would like to do with my life.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
8. I feel that I am really going to attain what I want in life.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
9. I really feel good about my life.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
10. I really do not believe in anything about my life very deeply.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
11. I really do not have much of a purpose for living, even for myself.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
12. I have really come to terms with what is	Strongly		Not		Strongly

important for me in my life.	Disagree 1	Disagree 2	Sure 3	Agree 4	Agree 5
13. I need to find something that I can really be committed to.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
14. Nothing very outstanding ever seems to happen to me.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
15. Something seems to stop me from doing what I really want to do.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
16. I have some aims and goals that would personally give me a great deal of satisfaction if I could accomplish them.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
17. I have a system or framework that allows me to truly understand my being alive.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
18. Other people seem to feel better about their lives than I do.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
19. I feel like I have found a really significant meaning for leading my life.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
20. I have a lot of potential that I do not normally use.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
21. I have a philosophy of life that really gives my living significance.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
22. I do not seem to be able to accomplish those things that are really important to me.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
23. I get so excited by what I am doing that I find new stores of energy I did not know that I had.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
24. I have real passion in my life.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
25. There honestly is nothing that I totally want to do.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
26. Living is deeply fulfilling.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
27. I spend most of my time doing things that really are not very important to me.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5
28. There are things that I devote all my life's energy to.	Strongly Disagree 1	Disagree 2	Not Sure 3	Agree 4	Strongly Agree 5

End of questionnaire.

Thank you for taking the time to complete this survey.

Ishara Maharaj

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