Perceived Organizational Support and Accounting Professionals’ Performance in Bangladesh: Mediating role of Organizational Commitment

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Abstract

This study examines the effects of perceived organizational support (POS) on both in-role and extra-role performance of certified accounting professionals in the context of Bangladesh. In this relationship the mediating effect of organizational commitment is also explored. A cross-sectional design was used to explore the association in a sample of 359 full-time certified accounting professionals working in different private organizations in Bangladesh. Partial Least Square (PLS) path modeling, a variance based techniques of Structural Equation Modeling (SEM) was employed to test the hypothesized relationship. The results exhibited the significant positive effects of POS on in-role, extra-role performance and also on organizational commitment. This study also showed the significant positive influence of organization commitment on both type of performance of accounting professionals and confirmed its mediating role in the relationship between POS and both type of employee performance. Therefore, this study clarified the beneficial effects of POS and organizational commitment on both in-role and extra-role performance of employees. The implications of the findings and the directions for future studies are also discussed.

Keywords: Perceived Organizational Support, Organizational Commitment, in-role and extra-role performance, Accounting Professionals, Bangladesh

1. Introduction

Employee performance is the key to organizational competitiveness and sustainment. Therefore, organizations focus on those employees who have the competency to give their inputs directed to the organizational achievements (Rubel & Kee, 2015; Bell, & Menguc, 2002). Thus, managing such employees has become the focal of the organizations as employees are the sources of their growth and competitive advantage (Crawford, LePine, & Rich, 2010). Organizations today pay additional attention to the factors that enhance employees’ performance in order to facilitate their effectiveness on the job. The academic researchers found different striking factors inherently related to employee performance (Biswas & Bhatnagar, 2013; Rubel & Kee, 2013). Researchers in this arena disclosed that perceived supports from the organization is one main concern for employees that have stronger effect on their performance. In this aspect, previous literature also clarified that employees invest their talents and efforts more willingly in a supportive work environment that provides them something of great value in return (Coyle-Shapiro & Shore, 2007; Sanders, Schyns, & Koster, 2006).

In accordance with global studies, local researchers in the context of Bangladesh also highlighted that organizations need to create a supportive work context where employees will perform better with more commitment. For instance, Rubel and Kee (2013) revealed that perceived support from the organization is an important influencing factor to provoke employee investment of their knowledge, time and effort for their employing organization. Earlier, Absar (2001) had revealed that organizations in Bangladesh cannot achieve more at the expense of employees and for this reason, management should be more conscious about supporting their employees for employees’ overall performance improvement with enhanced commitment. In response to these research calls, the present study aims to provide evidences of how perceived organizational supports (POS) impact employee performance through their commitment to the organization.

Research evidences are available that correlate POS to a variety of work outcomes such as job satisfaction and organizational commitment (Riggle, Edmondson, & Hansen, 2009; Loi, Hang, & Foley, 2006). We replicate these earlier findings examining the relationship between POS and employee in-role and extra-role performance. While it is certainly important to know how people feel about their jobs, it is also important to know how they behave at work. However, prior work on the effect of POS on employee performance behavior is limited. Unfortunately, there is a paucity of the research in the context of the developing country like Bangladesh where the influence of POS on both in-role and extra-role performance is explored as well (Rubel & Kee, 2013).
Furthermore, there is a research gap in the previous studies considering certified accounting professionals to assess the influence of POS on performance outcomes. Therefore, the central aim of this research is to examine the relationship between POS and both in-role and extra-role performance of accounting professionals of Bangladesh. Moreover, this research will not only examine the direct effect of POS but also investigate the indirect effect via organizational commitment. More specifically this research posits that organizational commitment would mediate the relationship between POS and in-role and extra-role performance. The research framework of this study is exhibited in Figure 1 representing the relationship among the constructs.

![Proposed Research Model](image)

Figure 1: Proposed Research Model

2. Literature Review and Hypotheses

2.1 Employee Performance

Performance is the aggregated value to an organization of the entire behavior of an employee contributing to the organization directly and indirectly (Campbell, 2001). Employee performance can be defined based on in-role and extra-role performance. In-role performance refers to that behavior directed toward formal tasks, duties, and responsibilities assigned to individual employee as those mentioned in their job description (Williams & Anderson, 1991). In-role performance is directly related to the individual tasks and productivity through the involvement of individual employees in the organization. On the other hand, extra-role performance is the outcome of employee involvement with the organization not directly stated in their job description. Extra-role performance refers to the activities that are essential for organizational effectiveness, but are discretionary in nature, such as, acting courteously, helping others; good relationship with colleagues and supervisors (Moorman, Niehoff & Organ, 1993). Researchers also define extra-role performance as organizational citizenship behavior (Colquitt, Lepine & Wesson, 2009). The present focus is on the overall performance of the individual including both role prescribed performance or in-role and extra-role performance that is influenced by POS, and organizational commitment.

2.2 Perceived Organizational Support

Perceived Organizational support captures an individual perception concerning the degree to which an organization values their contribution and cares about their well-being (Eisenberger, Huntington, Hutchison &Sowa, 1986). Organizational support theory (Eisenberger, Cummings, Armeli, & Lynch, 1997; Chen, Eisenberger, Johnson & Sucharski, 2009) supposes that to meet socio-emotional needs and to determine the organization’s readiness to reward increased work effort, employees develop global beliefs concerning the extent to which the organization values their contributions and cares about their well-being (perceived organizational support, or POS). Employees evidently believe that the organization has a general positive or negative orientation toward them that encompasses both recognition of their contributions and concern for their welfare (DeConinck, 2010). Employee perceived positive belief on this constitutes POS for the employees. POS have the potential influence on employee in-role performance, as employees want to show their better efforts in the organization provided that organizations are providing their expected support. Literature also found
the linkage between POS and employee in-role performance for instance; Eisenberger et al. (2001) found a significant positive influence of POS on both employee in-role performance and affective commitment. Shanock and Eisenberger (2006) revealed that both support from organization and supervisor have positive influence on employee’s extra-role and in-role performance. Research in this regard also observed that POS not only induces employee in-role performance but also enhances their citizenship behavior (Piercy et al., 2006). They suggest that employee perceived support from the organization augment their performance behavior as well as citizenship behavior for the organization. In another research, Chen et al. (2009) find the direct influence of POS on employee performance. Therefore, from the literature it is proved that employee performance is the behavioral outcome that largely depends of the support from the organization. Thus, the findings of the previous literature facilitate to form the following hypothesis;

Hypotheses 1: Perceived Organizational Support is positively related with in-role performance.

Hypotheses 2: Perceived Organizational Support is positively related with extra-role performance.

Furthermore, previous literature have revealed that POS and affective commitment are strongly correlated (Rhoades, Eisenberger, & Armeli, 2001; Allen, Shore, & Griffeth, 2003). POS enhances employees’ affective commitment to organizations for three reasons (Rhoades et al., 2001). First, POS heightens employees’ sense of reciprocity, which is manifested in an increased willingness to stay. Second, POS fulfills the social needs of employees. The fulfilled needs of esteem, approval, and affiliation make employees more likely to embrace the organization as a part of their social identity. Third, employees’ enhanced personal worth and perceived competence as a result of POS are likely to enhance positive feelings. This positive feeling can increase affective commitment. According to organizational support theory, the positive and discretionary treatment by the organization in terms of POS leads to employees’ perception of the organization’s commitment to them (Shore & Wayne, 1993). Under the norm of reciprocity, employees with high POS would then have a feeling of obligation to repay the organization in terms of their own organizational commitment. In view of the above, we hypothesize that:

Hypotheses 3: Perceived Organizational Support is positively related with organizational commitment.

2.3 Organizational Commitment

Organizational commitment is defined as “the relative strength of an individual’s identification with and involvement in a particular organization” (Mowday, Porter, & Steers, 1982: 27). It has been further conceptualized as a multidimensional construct consisting of three components: affective, continuance, and normative commitment (Meyer & Allen, 1991). Affective commitment “refers to the employee’s emotional attachment to, identification with, and involvement in the organization,” whereas continuance commitment “refers to an awareness of the costs associated with leaving the organization” and normative commitment is “a feeling of obligation to continue employment” (Meyer & Allen, 1991: 67). These three components of organizational commitment were found to be correlated but distinct (Meyer, Stanley, Herscovitch, & Topolnytsky, 2002). In this study, organizational commitment refers to its affective commitment component. Organizational commitment has been studied extensively during the last three decades (Peng et al., 2014). According to Bartlett (2001), much of the interest in organizational commitment stems from reports of positive consequences on employee’s behavior and desirable work outcomes from organizational commitment. Organizational commitment can also be viewed as a dimension of organization effectiveness through employee performance (McDermontt, Laschinger and Shamian, 1996). The aspect of organizational commitment is even more important since it is considered as the driving force behind an employee’s performance (Kamarul & Raida, 2003; Fu & Deshpande, 2014). Many past studies reported positive relationship between organizational commitment and employee performance (Yi, Natarajan, & Gong, 2011; Rose, Kumar & Pak, 2009; Suliman & Iles, 2000). In a recent study conducted by Fu and Deshpande (2014) on organizational commitment found a significant positive influence on job performance. The authors revealed that commitment is considered as a strong predictor of employee performance. Therefore, from the literature support, it can be elucidated that if organizations want to augment the performance of the employee, it is necessary to make them to be committed to the organization. Thus the following hypotheses can be considered;

Hypotheses 4: Organizational commitment is positively related to employee in-role performance.

Hypotheses 5: Organizational commitment is positively related to employee extra-role performance.

2.4 Organizational Commitment as Mediator

Previous researchers supported the use of organizational commitment as mediator between different variables (DeConinck & Bachmann, 2011). In a study on HRM practices and employee exit voice, Si and Li (2012) found organizational commitment as a mediator. The authors have revealed that employee perceived HRM practices together with higher organizational commitment reduces employees exit voice and increases loyalty to the organization. In nursing study, organizational commitment was also found to have a mediation effect on quitting intention (Galletta, Portoghese, & Battistelli, 2011). Armstrong-Stassen and Schlosser (2010) found
organizational commitment fully mediates the relationship between POS and quitting intention of older nurses in the hospital organization. Previous literature recommends there is a good reason to believe that organizational commitment is a potential mediator between different variables. Hence, we are suggesting that POS can have an indirect influence on accounting professionals’ turnover intention through organizational commitment. Therefore, we can propose the hypotheses for organizational commitment as mediator:

**Hypotheses 6:** Organizational commitment as mediator between Perceived Organizational Support and in-role performance.

**Hypotheses 7:** Organizational commitment as mediator between Perceived Organizational Support and Extra-role performance.

3. **Methodology**

The current study was a correlational and cross-sectional study where the survey method was employed to collect data at one point of time. Data were collected from professional accountants working in different private organizations in Bangladesh. Professional accounts are those people who have certified degree in the field of accounting, such as certified management accountant (CMA), certified accountant (CA) and ACCA. According to the references of ICMAB (2013) and the CMA (2014), in total there were 2500 certified professional accountants working in different organizations in Bangladesh. In this research these groups of professionals were considered as the population.

A total of 500 questionnaires was distributed and 375 questionnaires were returned. Sixteen was removed due to inadequate information. Of these, 359 questionnaires were suitable for analysis, yielding a response rate of 71.8%. This level of response rate is considered satisfactory in social science research (Alreck & Settle, 2002). In the context of Bangladesh, Rubel and Kee (2015) have 29% response rate in their study. The sample size of 359 cases was thought to be appropriate. For a sufficient number of samples, Sekaran and Bougie (2010) suggest taking 10 times or more as large as the variables in the study. Moreover, Reinartz, Haenlein, and Henseler (2009) also recommended 100 cases are satisfactory to achieve adequate levels of statistical power in PLS-SEM. Therefore, 359 samples are considered sufficient for data analysis in PLS-SEM in this study.

3.1 **Measurement Items**

POS was assessed by using a four item scale adapted from Rubel and Kee (2013). The items for POS were found suitable and employed earlier in the context of Bangladesh. For measuring organizational commitment six (6) item scale was employed adapted from Gould-Williams and Davies (2005). Lastly, for measuring employee performance this study employed both in role and extra-role performance. In this research both in-role and extra-role performance was measured by 6 items (3 for in-role performance and 3 for extra-role performance) adapted from the previous work of Yavas, Babakus Karatepe, (2013).

3.2 **Data Analysis**

We employed PLS-SEM as it makes minimal demands on the data distributions, sample size, and measurement scales and as this study was exploratory in nature, it is a better tool to explain the data. The Smart PLS M2, Version 2.0 with a two-step analysis approach utilizing to analyze the data employing a bootstrapping method was considered to ascertain the significance levels of the loadings, weights, and path coefficients.

4. **Results**

4.1 **Demographic**

Of those who completed the survey, 70% were males while 30% were females. Respondent age ranged from 33 to 55 years, with a majority in the age group of 41-45 (54.4%). A majority (74%) of the respondents were Muslim. More than three quarters of the respondents was married (89%). Regarding education, more than one third of the respondents (51%) were found having a MBA degree followed by a Master’s degree (34%), Bachelor’s degree (15%). In terms of experience nearly two-third of the respondents (67.7%) had more than ten years’ experience. More than half of the respondents (53%) came from the private commercial banking organization, whereas, 23% came from the telecom organization. Lastly, 14% and 10% of the respondents were came from the insurance and chemical industry.

4.2 **Measurement Model**

In examining the properties of measurement scales, we conducted a confirmatory factor analysis (CFA) to ensure the reliability, convergent validity and discriminate validity (table 1). As shown in the table, most of the item loadings were above 0.7. All AVEs and composite reliability (CRs) and alphas are above the cutoff values of 0.5 and 0.7 respectively (Chin, 2010). In this study, the lowest CR is 0.753 and AVE is 0.501 reported for extra-role performance. Therefore, we can poise about the convergent validity because it achieves the criteria to be accepted (Chin, 2010).
Table 1: Measurement Model

<table>
<thead>
<tr>
<th>Constructs</th>
<th>Measurement Items</th>
<th>Loading</th>
<th>AVE&lt;sup&gt;a&lt;/sup&gt;</th>
<th>CR&lt;sup&gt;b&lt;/sup&gt;</th>
</tr>
</thead>
<tbody>
<tr>
<td>Extra-role Performance</td>
<td>ERP1</td>
<td>0.825</td>
<td>0.501</td>
<td>0.753</td>
</tr>
<tr>
<td></td>
<td>ERP2</td>
<td>0.721</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ERP3</td>
<td>0.571</td>
<td></td>
<td></td>
</tr>
<tr>
<td>In-role Performance</td>
<td>IRP1</td>
<td>0.790</td>
<td>0.674</td>
<td>0.861</td>
</tr>
<tr>
<td></td>
<td>IRP2</td>
<td>0.860</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>IRP3</td>
<td>0.812</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organizational Commitment</td>
<td>OC1</td>
<td>0.833</td>
<td>0.578</td>
<td>0.873</td>
</tr>
<tr>
<td></td>
<td>OC2</td>
<td>0.766</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>OC3</td>
<td>0.738</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>OC4</td>
<td>0.727</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>OC5</td>
<td>0.733</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Perceived Organizational Support</td>
<td>POS1</td>
<td>0.842</td>
<td>0.657</td>
<td>0.884</td>
</tr>
<tr>
<td></td>
<td>POS2</td>
<td>0.830</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>POS3</td>
<td>0.834</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>POS4</td>
<td>0.731</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Note: <sup>a</sup> Average variance extracted (AVE) <sup>b</sup> Composite reliability (CR)

Again, for the discriminant validity (in Table 2) we compute the square root of AVEs and attained the values of all the diagonal numbers are much greater than the corresponding off-diagonal ones (Chen, 2010). Thus, this is also adequate and measurement model meets its criteria to be accepted. Further, for calculating the predictive relevance the Stone-Geisser Q<sup>2</sup> was measured. Chin (2010) recommended that the value of commonality and redundancy in Q<sup>2</sup> must be greater than zero (0). This study also fulfills the criteria for all the latent variables for instance, organizational commitment (Red: 0.118, Com: 0.553), in-role performance (Red: 0.278, Com: 0.674), and extra-role performance (Red: 0.167, Com: 0.509).

The structural model exemplifies the association between constructs or latent variables that were hypothesized in the research model (Duarte & Raposo, 2010). The goodness of the model is acknowledged by the variance explained (R<sup>2</sup>) of the indigenous constructs and the significance of all the path estimates (Chin, 2010). In this study, both perceived organizational support and organizational commitment explain 41.5% and 33.5% of the variance of both in-role and extra-role performance respectively. Therefore, the analysis exhibited that the R<sup>2</sup> is significant based on the guideline of Cohen (1988), where the author suggested that 0.02 -0.12 is week, 0.13 -0.25 is moderate and 0.26 and above is substantial. Again, POS explains 34.5% of the variance of organizational commitment and it is considered as substantial.

Table 2: Discriminant Validity

<table>
<thead>
<tr>
<th></th>
<th>ERP</th>
<th>IRP</th>
<th>OC</th>
<th>POS</th>
</tr>
</thead>
<tbody>
<tr>
<td>ERP</td>
<td>0.713</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IRP</td>
<td>0.688</td>
<td>0.821</td>
<td></td>
<td></td>
</tr>
<tr>
<td>OC</td>
<td>0.402</td>
<td>0.446</td>
<td>0.761</td>
<td></td>
</tr>
<tr>
<td>POS</td>
<td>0.573</td>
<td>0.638</td>
<td>0.587</td>
<td>0.810</td>
</tr>
<tr>
<td>Mean</td>
<td>3.78</td>
<td>3.98</td>
<td>4.21</td>
<td>4.03</td>
</tr>
<tr>
<td>S.D</td>
<td>0.81</td>
<td>0.91</td>
<td>0.86</td>
<td>0.78</td>
</tr>
</tbody>
</table>

Note: Diagonals represent the square root of the average variance extracted while the other entries represent the squared correlations.

ERP= Extra-role Performance, IRP=In-role Performance, OC=Organizational Commitment and POS=Perceived Organizational Support.

4.3 Structural Model

The analysis of the results proves the significant positive relationship between POS and both in-role ($\beta=0.574$, p < 0.01) and extra-role performance ($\beta=0.515$, p < 0.01). Further, the result of the study reveal a positive
significant influence of POS on accountants commitment to the organization ($\beta= 0.578$, $p < 0.01$). On the other hand, accountants’ organizational commitment shows significant positive influence on both in-role ($\beta= 0.109$, $p < 0.01$) and extra-role performance ($\beta= 0.099$, $p < 0.01$).

Further, this study also examines the mediating effect of organizational commitment between POS and both in-role and extra-role performance. According to Preacher and Hayes (2008) the mediation effect deemed to be significant while the indirect relationship between independent and dependent variables come out as significant. Thus, in this study both the mediating hypotheses were found to be significant. The results of the mediation effect are shown in table 4. The results explain that the effect of POS on both accountant’s in-role performance ($\beta=0. 058$, $p < 0.05$) and extra-role performance ($\beta= 0.063$, $p < 0.05$) was significantly mediated by organizational commitment.

Table 3: Structural Model (path analysis) results

<table>
<thead>
<tr>
<th>Direct Path</th>
<th>Std. Beta</th>
<th>Std. Error</th>
<th>t. Value</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organizational Commitment &gt; Extra-role Performance</td>
<td>0.099</td>
<td>0.048</td>
<td>2.075*</td>
<td>Supported</td>
</tr>
<tr>
<td>Organizational Commitment &gt; In-role Performance</td>
<td>0.108</td>
<td>0.052</td>
<td>2.076**</td>
<td>Supported</td>
</tr>
<tr>
<td>Perceived Organizational Support &gt; Extra-role Performance</td>
<td>0.514</td>
<td>0.051</td>
<td>10.11**</td>
<td>Supported</td>
</tr>
<tr>
<td>Perceived Organizational Support &gt; In-role Performance</td>
<td>0.574</td>
<td>0.045</td>
<td>12.78**</td>
<td>Supported</td>
</tr>
<tr>
<td>Perceived Organizational Support &gt; Organizational Commitment</td>
<td>0.587</td>
<td>0.037</td>
<td>16.01**</td>
<td>Supported</td>
</tr>
</tbody>
</table>

Significant at **$P< 0.01$, *$p < 0.05$(based on one-tailed)

<table>
<thead>
<tr>
<th>Indirect Path</th>
<th>Std. Beta</th>
<th>Std. Error</th>
<th>t. Value</th>
<th>Decision</th>
</tr>
</thead>
<tbody>
<tr>
<td>Perceived Organizational Support &gt; Organizational Commitment &gt; Extra-role Performance</td>
<td>0.058</td>
<td>0.028</td>
<td>2.054*</td>
<td>Supported</td>
</tr>
<tr>
<td>Perceived Organizational Support &gt; Organizational Commitment &gt; In-role Performance</td>
<td>0.063</td>
<td>0.029</td>
<td>2.14*</td>
<td>Supported</td>
</tr>
</tbody>
</table>

Significant at **$P< 0.01$, *$p < 0.05$(based on two-tailed)

5. Discussion and Implications

Despite the considerable research on POS and employee outcomes in the organization, employees’ perceived support from the organization together with organizational commitment and their effects has not been adequately examined in the context of the developing country perspective. Moreover, the effect of POS and organizational commitment on the performance of the accounting professionals was less-examined. In the present study, we attempted to address these issues by evaluating the effects of POS on in-role and extra-role performance of the accounting professionals in Bangladesh.

As hypothesized, the current study found a significant positive influence of POS on both in-role and extra-role performance of accounting professionals. The finding of this paper was also consistent with the previous study in the context of Bangladesh (Rubel & kee, 2013). The results showed that POS positively affected task performance and discretionary performance that goes beyond specific task requirements. Since, the organization takes care of the needs and concerns of the employees, they realize the positive feelings from the organization. Accordingly, their feelings toward the organization may become more supportive, making them more eager to exert more effort for the organization, as well as exhibiting their proactive behavior. The study findings echoed previous research (Chiang and Hsieh, 2012), that with the higher POS, more employees would display in-role and extra-role performance.

According to Rose et al. (2009), committed employees are better performer since their feeling of being attached with the organization inspires better working behavior. Previous studies suggest that focusing on employee commitment is a managerial imperative (Gutierrez, Candela & Carver, 2012; Meyer, Stanley & Parfyonova, 2012). Committed employees have the highest levels of positive affect and work engagement and the lowest negative affect and fewest health complaints. This study indicated that employee commitment to the organization positively influences both in-role and extra-role performances. This finding coincided with previous studies (Rose et al., 2009; Meyer et al., 2012), indicating that employees’ organizational commitment significantly
influences performance behavior. Meyer et al. (2012) proposed that commitment is a strong motivational construct, so when employees have more commitment feeling toward their organization, they value their work, behave voluntarily, thus encouraging employees to work more than required. The present findings on organizational commitment and in-role and extra-role performance established prior arguments as well.

Figure 2: Structural Model
The study confirmed the relationship of POS and organizational commitment. Employees’ POS positively influenced their commitment, as in previous studies (Lee & Peccei, 2007; Marique et al., 2012). Our results showed that when organization exerts care and concern for the employees, showing extra attention and support for them, employees feeling of being valued and worthy enhances. Therefore, ensuring the entire organization’s supportive environment may improve overall employee commitment to that organization. In other words, if more supporting behavior is felt, employee commitment improves.

Last, this study found the significant mediating effect of organizational commitment between the POS and both in-role and extra-role performance. The result was comparable to Rose et al. (2009) study on the mediator variables of organizational commitment, noting that employees with high POS develop their commitment and further contribute to both in-role and extra-role job performance. Thus, to encourage good job performance both required and discretionary, organization must first induce employees’ commitment. Additionally, organizational care and emphasis on employees help encourage commitment. The study confirmed that the higher the level of POS, the more committed employees are to perform well at work. Furthermore, while employees have positive feelings about organizational support, they are committed to demonstrate more prescribed job performance as well as advanced self-initiated extra behavior.

6. Conclusion
This study verified POS, organizational commitment and job performance in terms of in-role and extra-role performance as the research framework. Through a literature review, we hypothesized causal relationships among these variables and tested in the context of Bangladesh. The subjects of the study were Bangladeshi accounting professionals. The study found that employees’ POS positively influenced in-role and extra-role performance directly and indirectly through organizational commitment. The study proved that both required and proactive working behavior of employees can be spurred by offering more attention and care to employees and enhancing their sense of commitment to the organization. The empirical results found in this study could be beneficial to improve the employers’ and practitioners knowledge of the effects of POS on both in-role and
extra-role performance of employees in enhancing the pressing challenge of higher level of employee performance and organizational performance too. Management of the organization must believe that stimulating a positive supportive culture for the employees in the organization shows better caring practices, attaches importance to employee contributions and proactively provides benefits to employees. Managers should enhance employees’ commitment, so employees are willing to take the initiative to solve required tasks as well as to go beyond task requirements. By exerting external influence on employee feelings, the organization spurrs employees to improve their performance. Therefore, the findings of this study emphasize the significance of POS and organizational commitment as vital predictors of professional accountants’ performance of developing country like Bangladesh. This study provided deeper theoretical insight into the relationship between POS, organizational commitment and job performance simultaneously; using POS as independent variable, with in-role and extra-role job performance as dependent variable to verify organizational commitment as a mediator. However, this relationship requires further clarification based on contextual differences. Thus, more studies on different contextual settings are sought to obtain thorough comparisons.

Reference


