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INVESTIGATING THE EFFECT OF INDIVIDUAL AND ORGANIZATIONAL COMPLIANCE ON JOB SATISFACTION IN INTERNAL CONTROL PROCESSES

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ABSTRACT

This study aims to examine how individual and organizational harmony, considered a prerequisite for many important outcomes in achieving company goals, affects internal and external job satisfaction, as a sub-parameter of job satisfaction, in the process of establishing an internal control system and process, and how internal control can contribute to this process. For this purpose, data was collected from 280 employees employed in a private medical organization in Kayseri. The COSO Controlled Environment Standards Questionnaire and the Individual and Organizational Fit Scale developed by Brkich, Jeffs and Carless (2002) were used to collect data. As a result of the analyses (factor analysis, structural equation modelling, frequency analysis, analysis of variance, correlation analysis, and regression analysis), it was concluded that individual and organizational compliance has a positive effect on internal and external job satisfaction and individual-organizational fit and a positive relationship between external job satisfaction and individual-organizational fit.

Keywords: Person-Organization Fit, Job Satisfaction, Intrinsic Job Satisfaction, Extrinsic Job Satisfaction, Internal Control.

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İÇ KONTROL SÜRECİNDE BİREY-ÖRGÜT UYUMUNUN İŞ TATMİNİ ÜZERİNE ETKİSİNİN ARAŞTIRILMASI

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ÖZET

Bu çalışmanın amacı, kurumsal hedeflere ulaşmada birçok önemli çıktının ön koşulu olarak kabul edilen bireysel ve kurumsal uyumun, iç kontrol mekanizmalarının kurulması aşamasında iş tatmininin bir alt boyutu olan içsel ve dışsal iş tatminini nasıl etkilediğini ve iç kontrolün süreçlere nasıl katkı sağlayabileceğini incelemektir. Bu amaçla, Kayseri'de özel bir sağlık kuruluşunda çalışan 280 mavi yakalı çalışandan veri toplanmıştır. Veri toplamak için COSO Kontrol Ortam Standartları soru seti ve Brkich, Jeffs ve Carless (2002) tarafından geliştirilen birey-örgüt uyumu ölçeği kullanılmıştır. Yapılan analizler (faktör analizi, yapısal eşitlik modeli, frekans, varyans, korelasyon ve regresyon) neticesinde, bireysel ve örgütsel uyumun içsel ve dışsal iş tatmini üzerinde olumlu bir etkisi olduğu sonucuna varılmıştır. Korelasyon analizi ayrıca içsel iş tatmini ile birey-örgüt uyumu ve dışsal iş tatmini ile birey-örgüt uyumu arasında pozitif bir ilişki olduğunu göstermiştir.

Anahtar Kelimeler: Birey-Örgüt Uyumu, İş Tatmini, İçsel İş Tatmini, Dışsal İş Tatmini, İç Kontrol.

INTRODUCTION

In social life, many organizational variables perceived by employees affect employees' behaviours by directing their attitudes and actions. Behaviours exhibited by employees play an important role in achieving the set goals of an organization. Knowledge, skills and competencies of human resources are valuable, rare, irreplaceable and one of the key success factors that contribute to an organization's sustainable competitive advantage (Aydemir, 2015; Çaylak, 2023).

Individual and organizational fit have different importance for an organization to achieve its goals. According to Kristof (1996), the individual and organizational fit is the one that occurs between an organization and its employees when mutual expectations are met, when both have similar characteristics or when both are present. The alignment between the values, expectations and goals of the organization and the goals of the employees contributes to high employee performance. In recent years, with the help of psychological science, the importance of personnel-organization fit in employee selection has increased significantly and HR researchers have pioneered the conceptual development and practical implications of individual-organization fit.

Psychological science, HR researchers and HR practitioners support the importance of the alignment of individual and organizational values, and recruiters are increasingly focusing on personnel-organizational fit in the recruitment process (Jani and Saiyed, 2015: 55).

The sense of well-being and fulfilment they achieve in the performance of their duties adds to the value of their work. Productivity, independence, diversity, social status, moral values, job security, community service, responsibility, competence, creativity, authority and success, management and relationships, management policies, remuneration, promotion and recognition are some of the internal and external variables that affect individual job satisfaction. The fact that these expectations of employees are met by the organization and that employees fulfil the duties and responsibilities expected of them can reveal the harmony between the individual and the organization. In other words, the existence of harmony between the individual and the organization may make employees willing to work (Becker, 1992: 234; Rajaeepour et al., 2012: 189; Büber et al., 2019).

In addition to the limited research examining the relationship between individual and organizational adjustment (Chatman, 1991; Boxx et al., 2012, etc.), existing studies directly examine the relationship between individual and organizational adjustment and job satisfaction and how individual and organizational adjustment affect the sub-dimensions of job satisfaction. It does not focus on how individual and organizational adjustment affects the sub-dimensions of job satisfaction. The purpose of this study is to determine the impact of individual and organizational adjustment on intrinsic and extrinsic job satisfaction.

The study first presents the theoretical development of the concepts of individual and organizational adjustment and job satisfaction and the relationship between the two concepts. Then, the empirical framework including the research hypotheses and model and the data collection process is presented. The findings from the analysis are presented, and the study concludes with a summative assessment of the results and a discussion of recommendations.

1. CONCEPTUAL MODEL

1.1. Person-Organization Fit

Person-organization fit is a type of fit based on the more comprehensive concept of individual-environment fit. Researchers define individual-environment fit as the degree of fit between individual employees and their environment as a whole. This fit occurs when at least (a) one entity meets the needs of the other, (b) both have similar basic characteristics, or (c) both (Kristof, 1996).

Person-environment fit interactions have been studied for the past 100 years, and individual-work environment fit has been defined as the perfect match of the characteristics of each other (Kristof-Brown, Zimmerman, & Johnson, 2005: 281).

Person-environment fit is complex because individuals often deal with complex systems in the work environment (Kristof-Brown, Jansen, & Colbert, 2002).

In terms of person-environment fit, five types of fit are listed. Other types of fit, as subsets of person-environment fit, are as follows: (a) person-work fit, (b) person-organization fit, (c) person-group fit, (d) person-culture fit and (e) person-management fit. Each of these types of person-environment fit has emerged as an 'important area of research' (Kristof-Brown, Zimmerman, & Johnson, 2005, p.282). Although individual-environment fit has been the subject of many studies, this study focuses on the concepts of individual-work fit and person-organization fit, which are conceptually different from other types of fit.

Person-organization fit is a well-known concept in both academic and practical management as it is useful in influencing attitudes and behaviours commonly found in organizations and affects outcomes such as job performance, organizational citizenship behaviour, and employee turnover (Liu, Liu, & Hu, 2010; Sariboğa et al., 2019).

The conceptual development of person-organization fit and the study of its practical implications have significantly increased its importance in employee selection in recent years, with the science of psychology leading the way for HR researchers. Psychology, HR researchers and HR practitioners have recognized the importance of the fit between people and organizational values, and recruiters have paid more attention to the degree of individual-organization fit in the recruitment process (Vyacheslav et al., 2019; Uludağ et al., 2021).

Person-organization fit is generally defined as the fit between the individual and the organization (Kristof, 1996). In the employee selection literature, person-organization fit is conceptualized as the fit between individual and organizational characteristics (Judge & Ferris, 1992; Rynes & Gerhart, 1990). Person-organization fit is an important factor in providing the robust workforce needed in tight labour markets and competitive work environments (Bowen, Ledford, & Nathan, 1991; Kristof, 1996; Sariboğa et al., 2019).

Indeed, Kristof-Brown et al. (2005) consider the fit between the individual and the organization in terms of three defining characteristics

1. similarity between the personal characteristics of the worker/employee and those of the organization

2. reciprocity between the goals defined by the worker and the organization

3. congruence between the values of the worker and the organization.

Therefore, depending on individual and environmental fit, a potential employee must possess at least one of the above characteristics to be considered a good fit for the organization in which he or she wants to work.

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Despite these positive business outcomes that person and organizational fit can bring to an organization, some critics have expressed concern about the possible consequences of hiring employees with a high degree of value fit (Schneider, 1987). In organizations, the degree of internal and environmental fit is a product of people's decisions, actions and inactions, where incompatibilities and conflicts often arise (Morgan, 1998: 57; Yalcin and Seker, 2016; Derindag et al, 2021). This is because no one considers alternatives in problem-solving or strategic planning efforts (Ng and Sarris, 2009; Bayram, 2016). For example, innovative thinking and lack of creativity are considered to be just two of the many barriers that lead to an organization's inability to grow, develop and survive in a competitive market.

As emphasized by previous studies, when an employee's personality traits do not match with those of the organization, internal conflicts arising from differences in the work environment and with coworkers persist and a mismatch between the individual and the organization emerges (Ng & Sarris, 2009). As a result, employees are not satisfied with their jobs, do not feel loyalty to the organization and consider leaving (Westerman & Cry, 2004; Vyacheslav et al., 2019).

1.2. Job Satisfaction

Work plays an important role in an individual's world, not only economically but also psychologically. Answers to the questions of "how is job satisfaction and human well-being achieved?", "Is it only a matter of remuneration?", "How can peace of mind and productivity be guaranteed?" show that job satisfaction is an important function (Özgen et al., 2005: 350).

The concept of job satisfaction first appeared in Hoppock's (1935) book "Job Satisfaction". Hoppock regarded job satisfaction as the psychological and physical satisfaction of workers with environmental factors and people's subjective reactions to the work situation (Hoppock, 1935). Research on job satisfaction have become widespread in the second half of the 20th century (Springer, 2011) and according to Ghazzawi (2011), there were 12,000 studies on job satisfaction until 1990. Job satisfaction is a topic frequently studied by researchers, but there is no consensus on the definition of job satisfaction.

According to Karaduman (2002: 70), job satisfaction is defined as the feeling of relaxation and wellness that a person seeks from the work environment, i.e., the job itself, the supervisor, the workgroup and the work organization. According to Bingöl (1997: 270), job satisfaction involves material benefits derived from work, coworkers who enjoy working together, and happiness derived from job creation.

As defined by Spector (1985), an employee's attitude towards job satisfaction is influenced by salary, promotion, supervision, fringe benefits, possible rewards, work procedures, coworkers, nature of work, and communication. Job satisfaction is one of the most studied work attitudes by organizational behaviour researchers (Ghazzawi, 2008).

Many factors influence job satisfaction, including salary and other benefits, the apparent fairness of the organization's promotion system, working conditions, the quality of the relationship with the supervisor, social relationships, and the job itself (Franek, Vecera, 2008:63).

Three key characteristics that influence job satisfaction have been defined by researchers as follows:

- The first characteristic is human values: organizations should treat employees equally, fairly and with dignity. Evaluations of organizations showing high job satisfaction often indicate the emotional and spiritual state of employees (Kumari: 2003).

- The second characteristic is employee behaviour. Employees' job satisfaction affects the functioning and performance of the organization. Hence it can be concluded that job satisfaction leads to positive behavior and dissatisfaction leads to negative behavior (Spector, 1997; Bekiş et al., 2013).

- The third characteristic is employee support for organizational events such as family days, work days with children, and annual leave celebrations. Low employee participation or enjoyment of these activities may indicate low job satisfaction (Kumari, 2003; Bilgen et al., 2018).

The use of feelings and attitudes in determining job satisfaction seems to be a common theme: according to Mullins (1996) and Bayram (2016), job satisfaction is more of an attitude, an internal mood resulting from personal achievements in real life. On the other hand, Riggio and Porter (1996) argue that job satisfaction is a kind of feeling or attitude towards work, which can be good or bad, negative or positive, satisfying or dissatisfying. He further argues that job satisfaction is a positive (or negative) value judgment that people make about their work situation.

1.3. Person-Organization Fit and Job Satisfaction

Chatman (1991) in a study of 171 accounting employees found a relationship of 0.35 between personal and organizational adjustment and job satisfaction at a significance level of 0.05. (Netemeyer et al. (1997) studied fairness of reward distribution, organizational citizenship behaviour, leader support, job satisfaction and personal and organizational adjustment in two different samples: in the first study, 91 sales representatives were surveyed to sell messaging services to individual and corporate customers. In the second study, 182 sales representatives were surveyed via email to determine the relationship between job satisfaction and personal-organizational fit.

Vilela et al. (2008) found a significant relationship between job satisfaction and humanorganization fit at 0.67 level in a study of 122 sales supervisors and sales representatives; Song and Chathoth (2011) in a study based on 381 participants found a significant relationship between human-organization fit and job satisfaction. In domestic literature, Turunç and Çelik (2012) found a 46% significant relationship between job satisfaction and person-organization fit in a study conducted among defence industry employees.

1.4. Internal Control

Internal control refers to management control built as part of the basic structure that allows managers to continuously manage the organization and realize its objectives (Korkmaz, 2007: 8), and refers to processes that affect all stakeholders, from managers to other employees (Atmaca, 2012: 196).

Internal control is a management tool that provides valid and reliable information to ensure the effective and efficient use of the company's resources by its objectives, compliance of operations with laws and regulations, and prevention of corruption and fraud (Tümer, 2010: 11).

COSO's definition of internal control has also been adopted by the American Institute of Certified Public Accountants (AICPA): "Internal control is a set of methods established and operated by a company's senior management or board of directors to provide limited assurance regarding the reliability of financial reporting, the efficiency and effectiveness of operations and activities, and compliance with laws and regulations. And management to provide limited assurance regarding the reliability of financial reporting, the efficiency and effectiveness of operations and activities, and compliance with laws and regulations. Internal control includes the criteria of control environment, risk identification, control activities, communication and monitoring. These criteria are summarized below.

The control environment forms the basis for all other components of internal control and is a general reflection of organizational style on the control awareness of individuals in the organization. The control environment includes organizational discipline and organizational structure. The control environment mainly includes the following elements (Yılancı, 2006: 33):

Integrity and moral values

- Human resources policies and practices
- Organizational structure
- Assessment of qualifications
- Allocation of authority and responsibility
- Management philosophy and operational approach
- Involvement of the board of directors or audit committee

Management carries out planning by taking into account changes in the internal and external environment that may prevent the achievement of objectives (Alptürk, 2008: 18; Başar et al., 2020; Yalcin and Seker, 2016). During this activity, risks need to be identified. At this stage, the organization is helped by risk assessment criteria for internal control.

Policies and procedures implemented to eliminate risks and achieve the company's objectives constitute control activities (İbiş and Çatıkkaş, 2012: 102; Alparslan and Saner, 2020; Gülbahar and Üzüm, 2023).

The information communication system used by management to communicate its objectives and policies to employees is the central nervous system of the internal control structure. Accounting systems should be designed so that the information communication system retains responsibility for initiating, executing, recording and reporting transactions (Uzay, 2010; Ardıç and Işık, 2022; Koca, 2023).

According to the monitoring standards, it is necessary to monitor and evaluate whether the internal control systems and activities are properly designed, whether there are no errors or deficiencies in the functioning of the system, whether the internal control system is adequate, effective and appropriate (Candan, 2006: 38; Karaca, 2023).

2. EMPIRICAL CONCEPT

2.1. Objectives, Hypotheses and Research Models

The purpose of this study is to identify the influence of individual-organizational fit on job satisfaction. Based on this objective, the following research hypotheses were formulated to identify the influence of person-organizational fit on internal and external job satisfaction, which are sub-boundaries of job satisfaction

H1: Person-organizational fit affects internal job satisfaction.

H2: Person-organizational fit affects external job satisfaction.

The research model is presented in Figure 1;

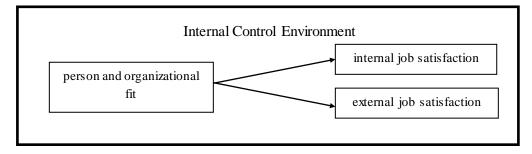


Figure 1: Research Model.

2.2. Research Method

A questionnaire designed to measure person-organization fit and job satisfaction variables was used to administer the questionnaire. The person-organization fit scale (Brkich, Jeffs and Carless, 2002) and the Minnesota Job Satisfaction Scale developed by Netemeyer, Boles, McKee, and McMurrian (1997) were used in developing the questionnaire. The personorganization fit scale consists of four statements. 'My values and the values of the company I work for match well', 'The company I work for has the same values as me in terms of honesty', 'The company I work for has the same values as me in terms of fairness', and 'The company I work for has the same values as my co-workers'. 4 Statements The person-organization fit scale is constructed as follows. constructed. scale. The Minnesota Internal Satisfaction Scale consists of 20 statements and includes subscales of internal job satisfaction and external job satisfaction. Internal job satisfaction is measured by 12 statements and includes performance, independence, diversity, social status, moral values, job security, community service, responsibility, skill utilization, creativity, authority, and success. Examples of internal job satisfaction include statements such as "I am satisfied that I have the opportunity to do different things at work sometimes," "I am satisfied that I don't have to do things against my conscience at work," and "I am satisfied that I have the opportunity to do things with my talents at work," as measured by eight statements. The dimensions of external job satisfaction measured by the eight statements include dimensions such as management relations, leadership and technique, management policies, compensation, promotion, and performance appraisal. Examples of statements to measure external job satisfaction are "I am satisfied with the way supervisors/managers at work treat employees", "I am satisfied with the decision-making skills of the people I counsel/help at work", "I am satisfied with the workload and salary at work".

The seven-item Likert formula was preferred when evaluating the questions, as it allowed for a more accurate (Jebb et al., 2021) analysis (1 = strongly disagree, 7 = strongly agree). The developed questionnaire was applied to the employees of a private medical organization in Kayseri city. Considering that middle and senior managers have higher levels of extra-personal job satisfaction, it was deemed appropriate to survey rank-and-file employees. Since it was not possible to establish the number of blue-collar employees working in private medical organizations, a convenience sampling method was used: 312 questionnaires were collected from the questionnaires distributed to 400 employees working in 12 medical organizations, 32 questionnaires were invalidated due to incomplete answers, 32 questionnaires were returned. A total of 280 questionnaires were found to be valid, i.e., the collection rate was 70%. The data collected from primary sources through questionnaires were evaluated using a statistical package program. The evaluation first examined the frequency distribution of questionnaire responses, Cronbach's alpha coefficient values were calculated to determine internal consistency, and then regression analysis was used to test the hypotheses of the study.

The alpha coefficient for the four statements related to the personal and organizational adjustment scale was 0.785; the alpha coefficient for the statements related to internal job satisfaction was 0.806; the alpha coefficient for the statements related to external job satisfaction was 0.770. Thus, the data for both scales were found to be statistically reliable.

The study assumes that some of the person and organizational fit scale questions as well as the standard control environment questions (details are given in the table below) are almost identical (CMIN/DF:1.085, NFI:.946, RFI:.905, IFI:.996, CFI:.995, RMSEA:.034). Goodness-of-fit index analysis shows that the results are at an acceptable level (Bayram et al., 2020).

 Table 1. Comparison of Person-Organization Fit and Internal Control Environmental Compliance Items.

Person and organizational compatibility	Control environment standard issue			
issues				
 There is a good harmony between my values and the company I work for. The company I work for has the same values as me in terms of honesty. The organization I work for has the same values as me in terms of fairness. The organization has the same values as my colleagues. 	 Ensure that staff are informed of the rules governing their behaviour. Ethical standards should be communicated to staff and these standards should be observed in all activities. Administrative and service provider staff should be treated fairly and equally. Integrity, transparency and accountability should be ensured in activities. 			

2.3. Research Findings

In this section, the findings were provided after obtaining results from the analysis conducted within the scope of this study.

Demographic Findings

The demographic characteristics of the 280 participants for whom the survey was administered are summarized in the Table 2 below:

Table 2. Gender and Marital Status Distributions					
GENDER	F	(%)			
Female	148	52,8			
Male	132	47,2			
Age	\mathbf{F}	(%)			
<25	79	28,2			
25-35 years	116	41,5			
36-45 years	63	22,5			
>45	22	8,8			
MARITAL STATUS	\mathbf{F}	(%)			
Married	118	42,1			
Single	162	57,9			
TOTAL	280	100			

Table 2 presents the distribution of demographic characteristics of the participants. Analysis of the distribution of participants by gender shows that the distribution is antagonistic. In terms of marital status, the proportion of single participants is higher than that of married participants. The distribution of participants by age shows that the majority of participants are between 26 and 35 years of age.

Findings related to the variables of the study

The mean values, standard deviations, variances and correlation values for the measures of individual and organizational fit, internal job satisfaction and external job satisfaction are presented in Table 3.

	Mean	Standard Deviation	Variance	1	2	3
1. Person-Organizational Fit	5,1432	,86767	,753	1		
2. Internal Job Satisfaction.	4,9973	1,23666	1,529	,407**	1	
3. External Job Satisfaction.	5,3464	1,00962	1,019	,314**	,593**	1

Table 3. Descriptive Statistics and Correlation Values Related to Variables

Considering the mean values of responses to the defining scales, the lowest value was 4.99 for the sub-item "Internal job satisfaction" and the highest was 4.35 for the scale "External job satisfaction". The mean value of the defining scale of personal and organizational adjustment was 5.14. Examining the standard deviation, which reflects the central tendency of the mean, and the variance as the square of the standard deviation, it was found that the Internal Job Satisfaction scale had the highest standard deviation of 1.23 and, consequently, the highest variance of 1.529. Analysis of correlation analysis results showed a positive relationship between individual-organizational fit and internal job satisfaction (r=407**) and external job satisfaction (r=314**) at 1% significance level.

2.4. Validation of the research model

To validate the research model, regression analysis (Nakip, 2004: 227) was conducted at this stage of the study to test the relationship between the dependent variable and one or more independent variables. Next, the results of ANOVA analysis testing the validity and significance of the model for each dimension are presented, as well as the F value, the R-value, which is the regression coefficient indicating the relationship between the variables, and the R² value, which explains the change in the independent variable as influenced by the dependent variable. In considering the results concerning the validity of the hypotheses of the study, Table 4 also presents the beta coefficient indicating the level of relationship between the independent and dependent variables and the regression model associated with the hypotheses adopted.

In this study, two models were constructed to determine the relationship between personal and organizational adaptation and intrinsic satisfaction. A single regression analysis was conducted as each model included one dependent variable and one independent variable.

In the developed regression model, the independent variable is personal and organizational adjustment and the dependent variable is the sub-parameter of job satisfaction. The first regression model aims to examine the relationship between personal-organizational fit and internal job satisfaction, and the second model aims to examine the relationship between personal-organizational fit and external job satisfaction.

Variables	Beta	t	Sig.	R	R ²	F	Sig.F	Result
Regression	n Model (i	nternal joł) satisfa	ction)				
Constant 3,717 18	18,784	,000						
	,285	7,424	,000					
				,407	,165	55,117	,000ª	Accepted
Regression	Model Y=	3,717+,28	5(Person-or	ganization	n fit)			
Regression	n Model (e	xternal jol) satisfa	ction)				
Constant	3,703	13,905	,000					
	,269	5,505	,000					
				.314	.098	30,302	.000ª	Accepted

 Table 4. The Results of Regression Analysis

Table 4 presents the results of the regression analysis and hypothesis evaluation. First, the statistical validity and significance of the two models established in the regression analysis were tested. Looking at the results of the ANOVA analysis testing the validity and significance of the models, it can be seen that the F-value is 55.117 for model 1 and 30.302 for model 2. The significance p-value is calculated as p=0.000 for both models. The results of ANOVA analysis show that the F-values determining the validity of the models are greater than ± 1.96 for all models and Sig. F-values determining the significance of the models are less than 0.05 for the same models, indicating that the established models are statistically significant and valid.

After analysing the validity of the models, the following values were examined: R-values, as regression coefficients indicating the relationship between the independent and dependent variables, and R^2 -values, explaining the change in the independent variable as influenced by the dependent variable. The R-value and R^2 values for model 1 were 407 and 165 respectively, while the R-value and R^2 values for model 2 were 314 and 098 respectively.

CONCLUSIONS AND RECOMMENDATIONS

In today's competitive environment, the survival of a company depends on the availability of competent human resources. The availability of competent personnel should be seen as a process that extends from recruitment to organizational activities. An organization is made up of employees with very different skills, qualifications, values and cultures. The key point here is to prioritize people who can work in harmony with the organization at the recruitment stage. Employees should be made to feel that they are part of the business in all work-related activities. Employees' requests, expectations, suggestions and complaints should be taken into consideration. Efforts should be made to increase the performance, job satisfaction and motivation of employees.

Employees want to work in an organization where they can maximize their talents. One of the most influential factors in determining what kind of organization an employee will work in is the fit between the individual and the organization. Individual-organization fit is the compatibility of the values, skills, culture and expectations of the employee with the values, culture and expectations of the organization. The degree of individual-organization fit affects organizational output. While a high level of individual-organization fit increases performance, commitment and job satisfaction, situations such as turnover intention and absenteeism occur.

Employees who feel psychological ownership over their organizations feel at home in their organizations, participate in all activities and are more satisfied (Bekiş et al., 2013). Employees who feel psychological ownership over their organizations feel at home in their organizations, participate in all activities in the organization and are more satisfied. Employee voice means that employees spontaneously express their ideas and suggestions for the organization. These ideas are constructive rather than critical. The more employee voice is taken into account in an organization, the higher the level of employee commitment to the organization and the higher the rate of adoption of organizational goals. Oversight and management of the achievement of corporate objectives are realized through internal control activities.

In line with the above information, this study aims to determine the interaction between person-organization fit and job satisfaction. To achieve this aim, the health sector, which is one of the sectors where human resources are at the forefront, was prioritized.

Data were collected from 280 blue-collar employees working in a private healthcare organization in Kayseri. An equation was determined to match the internal control environment with person-organization fit, factorization level was tested with confirmatory factor analysis, and regression and correlation analyses were conducted using the job satisfaction sub-dimension. The results of the analysis showed that the level of person-organization fit affects intrinsic job satisfaction at the level of Y=3,717+,285 (person-organization fit) and extrinsic job satisfaction at the level of Y=3,703+,269 (person-organization fit). Correlation analysis showed that there is a statistically significant relationship between intrinsic job satisfaction and person-organization fit at the level of positive bidirectional R=0.407** and between extrinsic job satisfaction and person-organization fit at the level of positive bidirectional R=0.314**.

RECOMMENDATION

A high degree of personal and organizational cohesion is desirable for an organization. Because such a situation leads to positive performance. Person-organization fit is a strong determinant of job satisfaction and employee performance. In general, despite the ever-changing business environment and generational attitudes, individual and organizational fit continues to have a significant impact on job satisfaction and employee performance (Farooqui and Nagendra, 2014: 128). The key to retaining a workforce with high person-organization fit, high job satisfaction and high commitment to the organization is to empower staff through recruitment and socialization (Erdoğan, Clymer, & Leiden, 2002: 1).

Job satisfaction behaviours of healthcare workers were found to be above average (R>0.30). However, to prevent a decrease in activities such as cooperation, cooperation, sharing, self-sacrifice and sacrifice that are directly reflected in the work environment, individuals should be encouraged and motivated more in this direction. For this purpose, it may be useful for managers to create a social environment for employees, support teamwork, and organize various activities such as meals and meetings.

While employees fulfil their duties, there are constant changes and developments in the organization. While some employees quickly adapt to these changes and developments, others cannot or do not want to adapt. These situations should be resolved as soon as they are noticed by managers. Such incompatibilities may be caused by individual reasons or by organizational or environmental factors. If harmony and interaction are not realized at the desired level, dissatisfaction may arise in the workplace. To this end, health managers should ensure the safety of employees, adjust working hours such as overtime and shift work, provide the necessary information opportunities (social media, leaflets, posters, announcements, banners, etc.) so that institutional trends can be identified more quickly, ensure that the technical equipment and materials used are of sufficient quality and quantity, ensure that the organization's workforce is well trained, physical conditions are improved, competence is prioritized in promotions, unit changes, personnel selection and job assignments, and employees actively participate in training and social activities organized in the facilities.

Managers should provide regular feedback to workers on the organization's activities and their results. Management should regularly check parameters such as job satisfaction and performance levels of health workers that indicate their compliance with the organization and its activities. Internal control standards should not be limited to a theoretical framework but should include an organization-specific compliance design for actions and activities that enhance the effectiveness of the internal control process.

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