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The Mediating Role of Occupational Self-Efficacy in the Relationship Between Leader-Member Exchange and Occupational Commitment: A Study on Accounting Interns

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ABSTRACT

It is observed that accounting interns lose interest in the profession without entering the profession professionally due to some events they encounter during their internship. Therefore, determining the driving forces of occupational commitment (OC) of accounting interns is important for the development of the accounting profession. This study aimed to discover how the leader-member exchange (LMX) of accounting interns with the members of the profession they work with affects their OC through their occupational self-efficacy (OSE) beliefs. To this end, data were collected through a survey method from 284 twelfth-grade students of the accounting and finance departments of Vocational and Technical Anatolian High Schools in Türkiye. The collected data were analyzed with the SmartPLS 4 analysis program. The analysis found that LMX positively affects both OC and OSE. Furthermore, the analysis results showed that OSE positively impacts OC. Additionally, this study concluded that OSE is a partial complementary mediator variable in the relationship between LMX and OC. The available literature has overlooked the mediating role of OSE in the relationship between LMX and OC. This study offers new contributions in both theory and practice by highlighting the importance of LMX and OSE for the development of accounting interns' OC.

Keywords: Leader-Member Exchange, Occupational Self-Efficacy, Occupational Commitment.

JEL Classification Codes: M10, M12, M54

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INTRODUCTION

Organizational activities, which are becoming more complex with the rapid development of globalization and technology, lead to the expectation that accountants' occupational knowledge will become more qualified (Bozkurt, Öksüz, and Karakuş, 2013). Hence, vocational and technical education has an important place in development policies that focus on people in this new world order that is planned in line with global changes and becomes more complex (Ertaş and Şimşek, 2020). It has become a necessity for economic growth to train accounting and finance personnel, who take an essential place in vocational education and are needed, and bring them into the sectors. Therefore, one of the most significant functions of Vocational and Technical Anatolian High Schools is to provide employment for the workforce needed in the future.

Concerning the accounting education provided in Vocational and Technical Anatolian High Schools, the field of accounting and finance is divided into

two branches, accounting and foreign trade, in the framework curriculum in order to train students with the qualifications required by the sector by following changes in laws and regulations. Moreover, students have the opportunity to implement what they have learned in the sector under the name of vocational skills training (internship) in the fourth year, the last year of the academic period (Şendurur, 2020). Therefore, for accounting interns, the period of internship is a process in which occupational knowledge, skills and occupational values are acquired (Uzay, 2005). Some events that interns will encounter at the beginning of their career cause changes in their attitudes and behaviors toward the profession. In this regard, whereas the relationships between interns and members of the profession in the institution where they do their internship and the positive interaction during the internship positively affect interns' perspective on their profession, the negative interaction and poor quality communication with members of the profession adversely affect their perspective on the profession. The intern, who is supported positively

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by the member of the profession, develops OC by regarding himself/herself as a part of the institution where he/she does his/her internship. Considering that employees with high OC are healthier, have higher performance, and are eager to go the extra mile (Bakker and Demerouti, 2008), it would be appropriate to research how accounting interns become committed to their profession and how this commitment can be increased. Hence, the current study focuses on the antecedents of accounting interns' OC. Accordingly, it may be interesting to investigate the impact of the interaction between the leader (member of the profession) and its members (interns) on OC.

According to LMX based on the social exchange theory (SET), leaders (members of the profession) and members (interns) with high-quality relationships share mutual trust, respect, and obligation and exhibit positive support, common bond, open communication, common loyalty, and affection. On the other hand, in line with the conservation of resources (COR) theory, quality LMX is an essential job resource. Individuals can develop OC to maintain and improve this job resource. Therefore, the question "Does a high level of LMX quality affect accounting interns' OC?" is the first research question of this study.

Since leaders (members of the profession) treat their subordinates (interns) more positively in high-quality LMX (Michael, 2014; Alshamasi and Aljojo, 2016), these employees have advantages that employees maintaining low-quality LMX do not have. As a result, considering the reciprocity principle of the SET, under these conditions, interns are expected to react by expressing more positive attitudes toward work, feel more optimistic, show more commitment (Santalla-Banderali and Alvarado, 2022) and have higher OSE. Likewise, in accordance with the COR theory, in strong LMX, a high level of organizational and personal resource exchange and mutual trust, sympathy, understanding, professional respect, cooperation, and loyalty occur between the parties (Martin et al., 2016; Kim and Koo, 2017). Since members (interns) are provided with more organizational support and autonomy, are given more desirable tasks, and are offered more training and development opportunities (Chaurasia and Shukla, 2013), members can improve their OSE to develop these job resources. Hence, the question "Does LMX affect OSE?" is the second research question of the present study.

On the other hand, interns with strong OSE are expected to exhibit more active approaches to

challenging job demands. Based on the lens of the social cognitive theory (SCT), there is a high possibility that OSE will impact job behavior by reflecting an individual's perception of organizational resources (Breevaart et al., 2016). Therefore, the question "Does OSE affect OC?" is the third research question of the present study.

Finally, based on all these discussions, the current work aimed to reveal whether the OSE of accounting interns plays a mediating role in increasing their OC through the LMX they have established with their managers throughout the internship. To this end, the present study integrated the COR theory, the SET, and the SCT. The question "Does OSE mediate the relationship between LMX and OC?" is the last research question of this study.

In the present work, to test the four research questions stated above, data were collected by a survey method from individuals who were twelfth-grade students in the accounting and finance department of Vocational and Technical Anatolian High Schools and were accounting interns. The data collected were analyzed with the SmartPLS 4 analysis program. This study, which specifically addressed accounting interns' OC, aims to contribute to members of the accounting profession both in theory and practice by producing the information needed for the improvement of accounting interns' OC.

THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

The Relationship Between LMX and OC

The question of how to improve OC, which is described as an individual's adoption and acceptance of the values of the profession he/she has chosen, his/her efforts to realize these values, and his/her determination to improve himself/herself in the professional field (Benligiray and Sönmez, 2011), in accounting interns is the research subject of the current study. Interns' OC is their commitment to the profession they are preparing to do in the future. It is an essential requirement to maximize interns' OC during the internship (Uysal, 2013). Namely, the period of internship is important for these individuals to enter professional business life in the future. OC varies according to the degree of desire to remain in the profession. In this sense, OC is divided into three sub-dimensions: affective, continuance, and normative. Affective OC refers to an individual's strong desire to remain in his/her profession. An individual develops continuance OC by considering the cost of leaving his/her profession or the benefits he/she will

receive if he/she remains in the profession. Normative OC is a type of OC that is developed to remain in the profession with a sense of moral obligation (Bilgiç, 2009).

According to Steffensen et al. (2019), managers have a significant impact on employees, which means that employees are more enthusiastic about their jobs and have higher commitment when they receive trust and support from their managers (Slutter, 2019). Hence, it is interesting to research the impact of LMX on OC. In line with this, the question “Does LMX improve OC?” becomes important at this point.

LMX is defined as a high or low-quality social exchange between a manager and his/her employees (Yu and Liang (2004). This social exchange causes the formation of two groups (in-group and out-group). In-group members engage in high-quality exchange with the manager. However, out-group members engage in low-quality exchange with the manager (Yu and Liang, 2004; Slutter, 2019). When LMX is of high quality; It increases the employee's motivation (Chen and Kanfer, 2006), organizational commitment (Göksel and Aydıntan, 2012), job satisfaction (Laschinger, Purdy and Almost, 2007; Kirca and Basım, 2024; Yılmaz, 2024), organizational identification (Loi, Chan and Lam, 2014; Lu, Shen and Zhao, 2015; Ateş, 2024), organizational citizenship behavior (Wang et al., 2017), job dedication (Xanthopoulou et al., 2007; Slutter, 2019; Mustafa et al., 2022; Liu et al., 2023), well-being (Köseoğlu and Demir, 2024), job resourcefulness (Karaca, 2024), job crafting (Yalap et al., 2021), and self-efficacy (Soydan, Aksel and Dolma, 2021; Santalla-Banderali and Alvarado, 2022). Few studies in the literature have confirmed a positive correlation between LMX and job involvement (e.g., Ahmed, Ismail and Amin, 2014; Göksel and Ekmekçioğlu, 2016).

Due to the strong exchange of leaders with in-group members, it seems likely that they share their individual, physical, and emotional resources with in-group members. Based on the lens of the COR theory, a high-quality LMX can be considered a job resource (Gutermann et al., 2017). Job resources can be characterized as physical, social, or organizational aspects of the job that decrease job demands, enable employees to achieve job goals, and encourage personal development. Job demands are the opposite, in other words, aspects of the job related to physiological and psychological costs (Bakker and Demerouti, 2008). Owing to a strong LMX, individuals can improve their OC by balancing job demands and job resources. In this

respect, it can be argued that LMX can positively impact OC.

On the other hand, based on the framework of the SET, exchanges characterized by low-quality leader-member interaction are based on formal requirements determined by contract (Breevaart et al., 2015; Martin et al., 2016). It can be stated that leaders use their authority and provide less support, trust, and attention to interns in this type of exchange (Mueller and Lee, 2002). On the contrary, high-quality LMX represents a closer relationship beyond the formal contract (Breevaart et al., 2015; Martin et al., 2016). In high-quality LMX, leaders provide their followers (interns) with more social support and autonomy, assign them more desirable tasks, and provide them with more training and development opportunities (Chaurasia and Shukla, 2013; Breevaart et al., 2015). Consequently, considering the reciprocity principle of the SET, under these conditions, employees are expected to react by expressing more positive attitudes toward work, feel more optimistic, and exhibit more OC (Santalla-Banderali and Alvarado, 2022). The hypothesis developed in line with both the SET and the COR theory is presented below:

H1: LMX has a positive impact on OC.

The Relationship Between LMX and OSE

OSE represents a person's belief in his/her ability to organize and carry out the actions necessary to perform job-related tasks or achieve a result (Bandura, 1977) and is a special type of self-efficacy. When a person with high self-efficacy faces a challenging problem, he/she attributes the reason for this to a lack of effort and continues to improve his/her abilities. OSE creates an attitude that one must overcome rather than give up even when a challenging situation emerges and encourages a challenging response to create high job performance. On the contrary, individuals with low self-efficacy perceive that their abilities are inadequate to achieve their goals. Therefore, they avoid or give up even in situations where the task is easy to accomplish (Schmidt and DeShon, 2010; Choi, Kang and Choi, 2021). While self-efficacy is so crucial, the question of how to improve the OSE of accounting interns becomes important at this point.

As specified above, in accordance with the SET, a high-quality LMX is a social exchange between the manager and the employee based on approval, trust, esteem, support, and evaluation (Tims, Bakker and Xanthopoulou, 2011). In other words, high-quality LMX ensures that employees receive active support,

encouragement, and constructive feedback from their managers while performing their duties (Martin et al., 2016). This will create and expand employees' belief that they can solve more challenging and complex problems. Based on the the lens of the SET, the quality of LMX can affect the level of OSE (Choi, Kang and Choi, 2021). The previous research on self-efficacy asserted that LMX is an essential antecedent variable for self-efficacy for creativity (Mathisen, 2011). For instance, a poor relationship with the manager can destroy the employee's self-belief, while the manager's support and trust can improve the employee's self-efficacy (Chaurasia and Shukla, 2014).

According to COR theory, it can be indicated that a work environment based on high-quality LMX makes employees feel more capable of achieving their job goals. The manager's support signals confidence in the employee's self-efficacy, making employees feel more competent (Dulebohn et al. 2012; Gashi Tresi and Mihelič, 2018). As a result, the following hypothesis was developed in the current research following the assumptions of the SET and the COR theory by assuming that interns with high-quality LMX will develop their OSE beliefs:

H2: LMX has a positive impact on OSE.

The Relationship Between OSE and OC

As stated before, OSE is regarded as an individual's belief whether he/she can successfully fulfill the task of his/her profession (Zimmerman, 2000). Employees with high self-efficacy exhibit more active approaches to challenging job demands. Hence, OSE is likely to impact job behavior by reflecting the individual's perception of social and organizational resources (Breevaart et al., 2016). In brief, self-efficacy is among the most significant personal resources that can be defined as positive aspects of the self that are usually linked to resilience and refer to individuals' sense of their ability to successfully control and influence their environment. Employees with high self-efficacy are known to have more confidence and pride in their jobs, find more meaning in their jobs, and, as a result, remain committed to their jobs. When an employee believes in his/her abilities, he/she will set goals and be more motivated to pursue the aforesaid goals, and as a result, will be committed to the job (Xanthopoulou et al., 2007).

In the literature review, some studies show that self-efficacy positively impacts OC in different

occupational groups (Klassen and Chiu, 2011; Turhan et al., 2012; Ahmad et al., 2014; Park and Jung, 2015; Dalahmetoğlu, 2019; Doğanülkü and Kırdök, 2020). Nevertheless, there are few studies in the literature that specifically examine the relationship between OSE and OC. Accordingly, in line with the SCT, it can be said that OSE represents an essential antecedent of OC. Hence, the following hypothesis was put forward under the assumption that accounting interns who believe in themselves and their capacities will have higher OC:

H3: OSE has a positive impact on OC.

The Mediating Role of OSE

LMX through the exchange of knowledge, inspiration, and motivation can increase employees' OC (Schaufeli, Bakker and Salanova, 2006). In line with the COR theory, managers with high LMX devote more time to their employees by providing information and rewards, including empowerment and recognition, which can lead to positive job perceptions and higher levels of OC (Jacobs, Renard and Snelgar, 2014). As a job resource, a positive leader can improve followers' skills and expertise by encouraging them to participate and dedicate themselves to their jobs (Choi, Tran and Park, 2015; Jalil, 2017; Mustafa et al., 2022).

On the other hand, there is a higher possibility that employees will have higher levels of OSE with a high-quality LMX and the approval, trust, respect, support, and attention of their managers (Tims, Bakker and Xanthopoulou, 2011). A job resource such as LMX can stimulate employees' OSE, which can make them feel more competent and have more control over their work environments (Slutter, 2019). In line with the SCT, employees believing in their abilities will be more motivated to achieve job goals and, thus, will be more committed to the profession (Xanthopoulou et al., 2007). Based on all these discussions, it can be concluded that OSE has a mediating role in the correlation between LMX and OC. Hence, the following hypothesis was developed in the present work by combining the COR theory, the SET, and the SCT:

H4: OSE mediates the positive relationship between LMX and OC.

Figure 1 presents the research model.

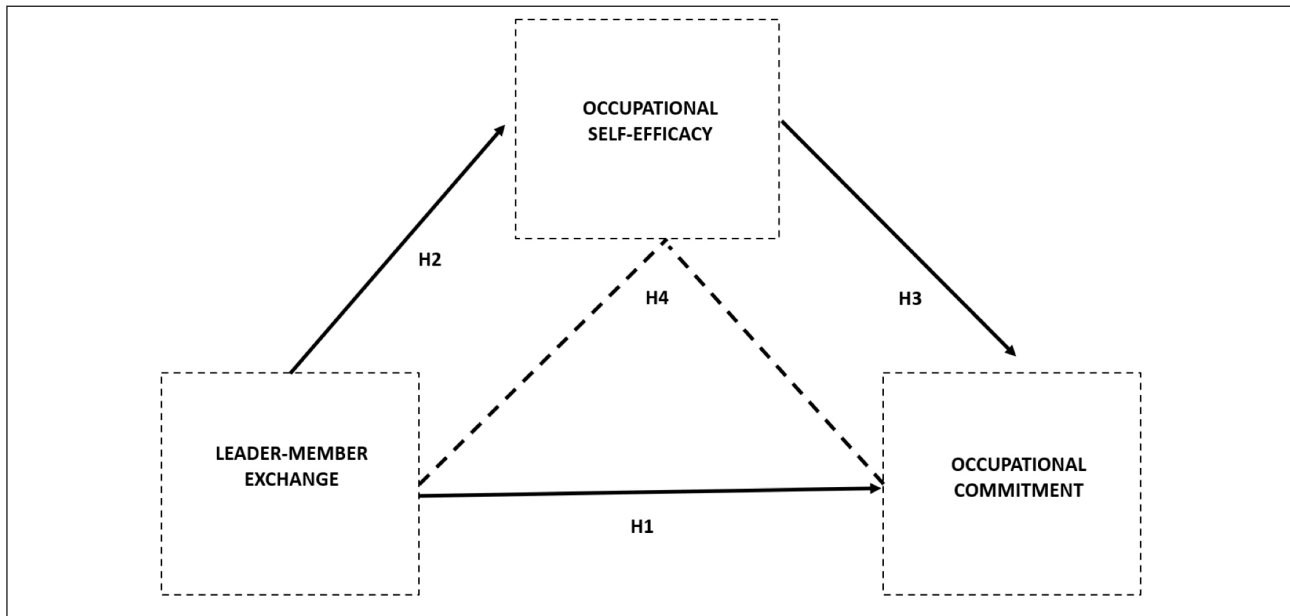


Figure 1: Conceptual Model

RESEARCH

Population and Sample of the Study

The present study is based on a quantitative research method. The study's sample consists of individuals who are twelfth-grade students in the accounting and finance department of Vocational and Technical Anatolian High Schools and who are accounting interns. The current study was conducted in accordance with the Ethics Committee Approval Certificate of Istanbul Topkapı University Academic Research and Publication Ethics Board dated 10.07.2023 and numbered E-49846378-050.01.04-2300007943 and the rules of scientific research and publication ethics. Data were collected through a survey method via Google Forms. Data collection lasted three months, between July and September 2023. Three hundred and three participants answered the survey,

and 284 usable data were obtained. Upon examining the demographic characteristics of the survey respondents, it is seen from Table 1 that 55.99% are male, and 44.01% are female. Considering the participants' age range, it can be stated that the majority (59.51%) are between the ages of 18 and 20. This rate is followed by participants in the age range between 15 and 17 at a rate of 39.08%. Of the participants, 0.35% are between the ages of 25 and 35.

Statistical methods have been used in addition to procedural methods to eliminate concerns about common method bias (CMB) (Podsakoff et al., 2003). For the procedural method, participants were assured that the study would be confidential and anonymous. In the current study, Harman's single-factor test and Variance Inflation Factor (VIF), which are frequently used statistical techniques by researchers in PLS-SEM studies, were used (Cegarra-Navarro et al., 2021; Özgül and Çelenk, 2024).

Table 1: Demographic data

Demographic	Frequency	Percentage (%)
Gender		
Female	125	44.01
Male	159	55.99
Age		
15-17	111	39.08
18-20	169	59.51
21-25	3	1.06
25-35	1	0.35

Table 2: Measurement model results.

Constructs	Items	Factor Loadings	P Values	Cronbach's Alpha	rho A	Composite Reliability	AVE
Continuance Commitment	CC1	0,917	0,000	0,939	0,941	0,954	0,805
	CC2	0,929	0,000				
	CC3	0,901	0,000				
	CC4	0,900	0,000				
	CC5	0,836	0,000				
Affective Commitment	AC1	0,781	0,000	0,940	0,941	0,951	0,736
	AC2	0,837	0,000				
	AC3	0,891	0,000				
	AC4	0,870	0,000				
	AC5	0,854	0,000				
	AC6	0,899	0,000				
	AC7	0,868	0,000				
Normative Commitment	NC1	0,820	0,000	0,928	0,929	0,944	0,736
	NC2	0,811	0,000				
	NC3	0,884	0,000				
	NC4	0,914	0,000				
	NC5	0,868	0,000				
	NC6	0,847	0,000				
Contribution	CN1	0,844	0,000	0,882	0,892	0,927	0,810
	CN2	0,936	0,000				
	CN3	0,917	0,000				
Loyalty	LY1	0,872	0,000	0,907	0,909	0,942	0,844
	LY2	0,945	0,000				
	LY3	0,936	0,000				
Affect	AF1	0,952	0,000	0,927	0,930	0,953	0,872
	AF2	0,911	0,000				
	AF3	0,938	0,000				
Professional Respect	PRS1	0,844	0,000	0,900	0,905	0,938	0,835
	PRS2	0,950	0,000				
	PRS3	0,942	0,000				
Occupational Self-Efficacy	OSE1	0,915	0,000	0,976	0,977	0,980	0,858
	OSE2	0,903	0,000				
	OSE3	0,945	0,000				
	OSE4	0,940	0,000				

Occupational Commitment	OSE5	0,934	0,000				
	OSE6	0,925	0,000				
	OSE7	0,919	0,000				
	OSE8	0,929	0,000				
	CC1	0,868	0,000				
	CC2	0,885	0,000				
	CC3	0,822	0,000				
	CC4	0,859	0,000				
	CC5	0,777	0,000				
	AC1	0,799	0,000				
	AC2	0,720	0,000				
	AC3	0,743	0,000	0,959	0,962	0,963	0,595
	AC4	0,705	0,000				
	AC5	0,732	0,000				
	AC6	0,756	0,000				
	AC7	0,704	0,000				
	NC1	0,796	0,000				
	NC2	0,704	0,000				
	NC3	0,763	0,000				
	NC4	0,782	0,000				
	NC5	0,723	0,000				
	NC6	0,707	0,000				
Leader-Member Exchange	CN1	0,881	0,000				
	CN2	0,755	0,000				
	CN3	0,902	0,000				
	LY1	0,924	0,000				
	LY2	0,840	0,000				
	LY3	0,890	0,000				
	AF1	0,930	0,000				
	AF2	0,841	0,000	0,973	0,974	0,976	0,775
	AF3	0,930	0,000				
	PRS1	0,833	0,000				
	PRS2	0,930	0,000				
	PRS3	0,924	0,000				

Harman's single-factor test result showed that a single factor explained 29.7% of the total variance. Later, when the VIF value was examined as a statistical technique, it was seen that the VIF values of all items were less than 3.1. Therefore, it can be said that there is no significant problem with CMB (Kock, 2015).

Development of the Data Collection Tool

The survey form prepared in line with the study's purpose consists of four sections. The first section includes questions about LMX perception, the second section includes questions about the level of OC, the third section includes questions about OSE belief, and the last section includes questions about demographic information (gender and age). The scale developed by Liden and Maslyn in 1998 and adapted to Turkish by Baş, Keskin, and Mert (2010) was employed to measure the level of LMX. The LMX scale comprises twelve questions and four sub-dimensions (contribution, loyalty, affect, and professional respect). In order to measure the level of OC, the OC scale, developed by Yetgin (2017) and consisting of three sub-dimensions, was used in the current study. A Likert-type scale ranging from 1 (strongly disagree) to 5 (strongly agree) was used to measure the level of OC and LMX. The second, third, fifth, sixth, and fourteenth questions on the OC scale were reverse-coded based on the literature. A 6-point Likert OSE scale, developed by Schyns and Von Collani (2002) and comprising 8 questions, was utilized to measure the level of OSE.

Analysis and Results

The data were entered into the SPSS program to prepare for statistical analysis, and data cleaning was performed. Partial Least Squares-Structural Equation Modeling (PLS-SEM) was employed to verify the hypotheses. The data were analyzed using the SmartPLS 4 analysis program with the assumption based on PLS-SEM. In this software, data are analyzed in two steps through measurement model and structural equation modeling techniques.

Measurement Model

In the present study, item reliability, internal consistency reliability, convergent validity and discriminant validity were used for the evaluation of the measurement model. The first step in evaluating the measurement model is to check the factor loadings. According to Table 2, all items are above the required threshold (i.e., 0.700).

Cronbach's alpha, composite reliability (CR), and rho_a values were examined to evaluate the internal consistency reliability of the survey. Cronbach's alpha is used as a measure of how reliable an item is. CR and rho_a values are also among the preferred methods when assessing internal consistency. For the data to be considered statistically reliable (Hair et al., 2010), all of Cronbach's alpha, CR, and rho_a values should be higher than 0.700. The study complies with the internal consistency reliability criteria.

Convergent validity refers to the rate at which all items in the model correlate with other elements of the same latent variable. Average Variance Extracted (AVE) measures convergent validity. Table 2 presents the results for convergent validity, and since all AVE values were higher than 0.500, convergent validity was achieved.

This study also considered discriminant validity, in addition to internal reliability and convergent validity. Discriminant validity assesses the level of correlation between model constructs and demonstrates how different the constructs are from other constructs (Hair et al., 2010). The current study employs three methods to examine discriminant validity. The Fornell-Larcker criterion was evaluated in the first method. In the method in question, the square root of the AVE value should be greater than the correlations between the constructs. The square roots of the AVE values of all constructs (values written in bold) are larger than the correlation values in the relevant rows and columns (see Table 3). Therefore, all constructs provide discriminant validity according to the Fornell-Larcker criterion.

Table 4: HTMT

Constructs	1	2	3
LMX			
OC	0,539		
OSE	0,736	0,630	

Table 5: Cross-loadings

Items	LMX	OC	OSE
CC1	0,465	0,868	0,566
CC2	0,406	0,885	0,539
CC3	0,396	0,822	0,504
CC4	0,443	0,859	0,550
CC5	0,434	0,777	0,530
AC1	0,614	0,799	0,603
AC2	0,340	0,720	0,404
AC3	0,350	0,743	0,424
AC4	0,361	0,705	0,417
AC5	0,287	0,732	0,406
AC6	0,359	0,756	0,388
AC7	0,338	0,704	0,425
NC1	0,473	0,796	0,565
NC2	0,419	0,704	0,395
NC3	0,424	0,763	0,457
NC4	0,372	0,782	0,458
NC5	0,328	0,723	0,355
NC6	0,387	0,707	0,469
CN1	0,881	0,445	0,618
CN2	0,755	0,439	0,583
CN3	0,902	0,468	0,658
LY1	0,840	0,490	0,612
LY2	0,890	0,501	0,623
LY3	0,889	0,484	0,621
AF1	0,930	0,447	0,669
AF2	0,841	0,406	0,591
AF3	0,930	0,452	0,651
PRS1	0,833	0,487	0,603
PRS2	0,930	0,442	0,671
PRS3	0,924	0,464	0,663
OSE1	0,656	0,539	0,915
OSE2	0,675	0,563	0,903
OSE3	0,660	0,561	0,945
OSE4	0,669	0,547	0,940
OSE5	0,649	0,552	0,934
OSE6	0,657	0,592	0,925
OSE7	0,655	0,608	0,919
OSE8	0,688	0,587	0,929

Table 6: Hypothesis Testing

Path Coefficients	Coef (β)	S.D.	T-Values	P-Values	Adj. R ²	F ²	VIF	Confidence Interval (BC)		Conclusion
								Lower Level	Upper Level	
LMX→ OSE	0.717	0.045	15.933	0.000	0.514	1.056	1.000	0.619	0.797	H2 Supported
OSE→ OC	0.493	0.072	6.902	0.000	0.391	0.194	2.056	0.343	0.625	H3 Supported
LMX→ OC	0.169	0.071	2.398	0.017		0.023	2.056	0.037	0.311	H1 Supported

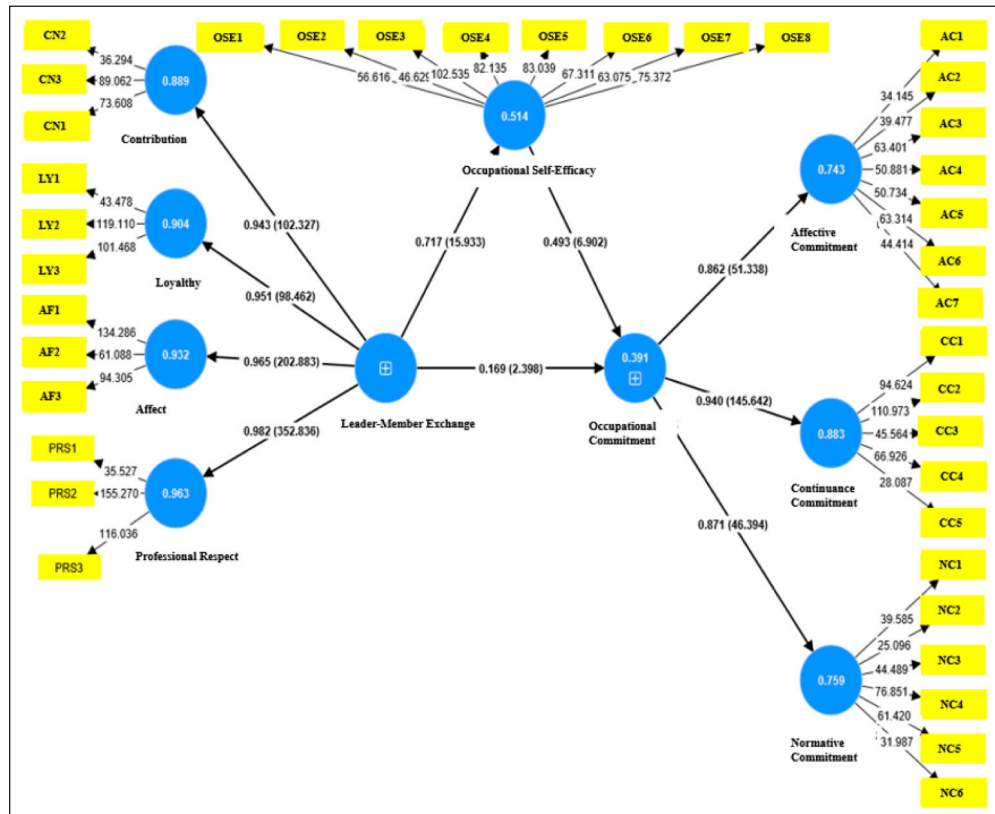


Figure 2: Structural Model Results

Table 7: Mediation Analysis

Path Coefficients	Coef (β)	S.D.	T-Values	P-Values	Confidence Interval (Bias Corrected)		Conclusion
					Lower Level	Upper Level	
LMX→ OSE→ OC	0.352	0.054	6.572	0.000	0.251	0.464	H4 Supported Complementary Partial Mediation
LMX→OC	0.169	0.071	2.398	0.017	0.037	0.311	

In the present study, the discriminant validity of the measurement model was checked using the Heterotrait-Monotrait ratio (HTMT) as a second method. To verify the discriminant validity between the constructs, the HTMT value should be below 0.85. As seen in Table 4, the HTMT values of all constructs are below 0.85. Hence, discriminant validity was also confirmed according to this criterion.

A third method to assess discriminant validity is to examine cross-loadings. The higher indicator loadings (bold values) of each construct in Table 5 indicate that these constructs meet the cross-loadings required for discriminant validity (Fornell and Larcker, 1981). The results show that each construct meets all three methods required for discriminant validity.

Finally, the statistical significance of the indicators of all constructs in the measurement model was analyzed

using the 5000 resampling method. Each indicator is statistically significant with the construct it belongs to.

Structural Model

A structural model is employed for the purpose of testing the direct and indirect impact between dependent and independent variables. The structural evaluation criteria involve collinearity problem, path coefficient, R^2 showing what percentage of the endogenous variable is explained, Standardized Root Mean Square (SRMR), and Normed Fix Index (NFI). To ensure that collinearity does not skew regression results, this should be tested prior to evaluating structural relationships. The degree of multicollinearity is assessed by examining Variance Inflation Factor (VIF) values. The fact that the VIF values of all variables in this study (as shown in Table 6) are lower than 3 indicates the absence of a collinearity problem in the research.

After checking collinearity, the path coefficient between the latent variables of the model is evaluated in terms of significance. To examine both direct and indirect impacts, the bootstrapping method should be applied to acquire p-values and t-statistics. The analysis was conducted by performing 5000 resamples with a bootstrapping technique on SmartPLS 4. In line with the first finding of the study, the correlation between LMX and OC ($\beta = 0.169$; $t = 2.398$, $p = 0.017$) is positively significant. Likewise, the correlation between LMX and OSE ($\beta = 0.717$; $t = 15.933$, $p = 0.000$) is also positively significant. Moreover, considering the relationship between OSE and OC, the above-mentioned relationship is also ($\beta = 0.493$; $t = 6.902$, $p = 0.000$) positively significant. Hence, hypotheses H1, H2, and H3 were found to be significant and accepted (see Table 6).

Upon examining the R^2 values in Figure 2, it is seen that this value is 0.514 for OSE and 0.391 for OC, and these values are considered good (Hair et al., 2010). SRMR and NFI values should be examined to assess the model's goodness-of-fit. An SRMR value of 0.08 or less is accepted as optimal. The computed SRMR value is 0.056. It is optimal if the NFI value is above 0.80. The NFI value of the model in question is 0.87. These values indicate that the model is compatible. The effect size (f^2) value is checked to reveal whether an independent construct significantly impacts the dependent construct. According to the f^2 values in Table 6, while LMX has a large effect on OSE, it has a small effect on OC. It can be said that OSE has a medium effect on OC.

The mediation procedure adopted by Zhao, Lynch, and Chen (2010) was followed with the objective of testing the mediating effect of OSE on the relationship between LMX and OC. Table 7 contains the test results of the mediating effect of OSE. The results indicate that OSE is the mediator variable in the relationship between LMX and OC ($\beta = 0.352$; $t = 6.572$, $p = 0.000$). The impact of LMX on OC was evaluated to determine the level of the mediation effect, and since the above-mentioned effect was significant ($\beta = 0.169$; $t = 2.398$, $p = 0.017$), it was concluded that OSE has a complementary partial mediating role. Therefore, hypothesis H4 was supported.

CONCLUSIONS AND IMPLICATIONS

Discussion

The purpose of this study is to examine the effect of LMX on OC and the mediating role of OSE in the relationship between LMX and OC. To investigate this, data collected from 284 accounting interns were analyzed.

As predicted, the analysis results confirm the expected relationship between LMX and OC. In this case, hypothesis

H1 was accepted. First, no study on the impact of LMX on OC was encountered in the literature. However, this result confirms studies that argue that there is a positive correlation between LMX and job involvement (Katrinli et al., 2008; Ouyang, Cheng and Hsieh, 2010; Lawrence and Kacmar, 2012; Ahmed, Ismail and Amin, 2014; Göksel and Ekmekcioğlu, 2016). Hence, a high-quality LMX consisting of empowerment, trust, esteem, support, and consideration can lead to increased OC. The aforesaid result is consistent with the assumptions of the COR theory and the SET.

Hypothesis H2 of the study was also confirmed, which means that LMX has a positive impact on OSE. This result supports researchers in the literature arguing that the quality of LMX will impact the level of OSE (e.g., Khorakian and Sharifirad, 2019; Slutter, 2019; Choi, Kang and Choi, 2021). On the other hand, the above-mentioned result is also compatible with the assumption that, in line with the SET, the OSE of employees who receive the trust and support of the manager through a high-quality LMX develops in the positive direction (Chaurasia and Shukla, 2014). This can also be explained by the COR theory, stating that LMX is a job resource and, therefore, positively affects employees' OSE, which is a personal resource (Xanthopoulou et al., 2009).

The findings of the present work also indicated a positive relationship between OSE and OC, which can be explained by the SCT. The result in question confirms studies revealing that self-efficacy positively impacts OC (Klassen and Chiu, 2011; Turhan et al., 2012; Ahmad et al., 2014; Park and Jung, 2015; Dalahmetoğlu, 2019; Doğanülkü and Kırdök, 2020). Employees with high OSE believe in their abilities, set goals, and are better motivated to achieve these goals, thus, they can enhance their OC. Hence, hypothesis H3 was also accepted.

Finally, hypothesis H4, indicating that OSE mediates the relationship between LMX and OC, was also supported. By employing the COR theory, the SET, and the SCT, this relationship can be explained in the following way: A job resource such as LMX stimulates employees' OSE, which in turn makes them feel more competent and have more control over their work environments, improving their OC.

Theoretical Contributions

The theoretical contributions of this study have four aspects. First, no study on the impact of LMX on OC was encountered in the literature. Therefore, this study contributed to the literature by addressing the correlation between LMX and OC based on the lens of the COR theory and the SET. Namely, the present study argued that an intern's social exchange relationships with his/her supervisor

have a critical role in OC and confirmed the aforesaid relationship. A form of social exchange is LMX, which is defined as a mutual exchange between managers and their subordinates on the basis of trust, respect, and obligation (Tims, Bakker, and Xanthopoulou, 2011). In accordance with the SET, LMX comprises a dyadic relationship between the manager and intern that develops through social exchanges between the two parties. According to LMX, managers have different relationships with each intern originating from role expectations and their fulfillment. A high-quality LMX means a high-quality relationship between the supervisor and interns, resulting in higher OC. Second, the present work contributes to the literature by developing the COR theory and the SET and indicating that the quality of LMX impacts the employee's level of OSE. The present study empirically confirmed that, according to the SET, the self-belief of an employee who has a poor relationship with his/her manager disappears, while the OSE of an employee who gains the support and trust of his/her manager develops in a positive direction. When viewed through the lens of the COR theory, the COR theory was developed by showing that when a resource-based environment is created, in other words, owing to LMX, which is considered an essential job resource, employees can enhance their OSE by feeling more competent and in control of their jobs. Third, this study made a significant contribution to the literature by specifically discussing the relationship between OSE and OC. The current research advances the SCT by showing that OSE is an essential antecedent of OC. Fourth, by integrating the COR theory, the SET, and the SCT, this study contributed to the literature by demonstrating that OSE mediates the relationship between LMX and OC.

Practical Contributions

The current study has practical contributions in addition to theoretical contributions. First, the present research will help managers find out how they can increase the OC of their interns through a strong LMX. Therefore, managers should focus on improving their relationships with interns. For instance, creating a work environment that fosters approval, trust, support, and respect will enable interns to actively participate in such an environment. Additionally, managers can be given training to enable them to coach and assist interns. Since managers cannot treat every employee equally, recognizing the two groups (in-group and out-group) can help the manager at least strive for equality (Breevaart et al., 2015). Thus, the manager can make every effort necessary to aim for the highest possible quality of LMX. In addition, accounting professional chambers can organize supportive and developing training programs for professionals to develop their leader-member relationships.

Second, a higher level of OSE resulted in a higher level of OC. Researchers have confirmed that OSE can be increased through education and internship (Thornberry et al., 2020; Oberman et al., 2021). Therefore, management can adjust job design and motivational techniques in terms of training and education. Interns with higher OSE are more motivated to self-actualize and learn voluntarily. For this reason, interns should be provided with education and training, and appropriate promotion and further training opportunities should be given to them. Furthermore, management can create appropriate learning environments and systems. On the one hand, the job design can stress job enrichment, and interns can be provided with more opportunities to be involved in the planning and control of the job. In addition, the Ministry of National Education can include OSE training in the high school curriculum to increase the self-motivation of accounting interns.

Third, the result of the study showed that OSE improved OC. Hence, enterprises should also focus on enhancing the OSE of their interns. Self-efficacy can be improved in several ways (Luthans et al., 2007). First, the opportunity to experience success can be presented. For instance, managers can deliberately place their interns in situations where they are more likely to achieve success and give them tasks they enjoy doing. Moreover, assisting an intern with breaking down a complex task into subtasks can also enhance the intern's OSE. Teaching them skills for one subtask at a time can enable interns to experience multiple accomplishments when successfully completing a subtask. Fourth, study results confirmed that the relationship between LMX and OC was mediated by OSE. Therefore, enterprises should focus on creating high-quality LMX within the organization and increasing the OSE of their interns. This will cause higher OC, which has benefits for both the enterprise and interns.

Although the present work provides meaningful implications for both academicians and implementers, future studies should consider a number of limitations. First, the current research is limited to accounting interns only. In future research, the scope of evaluations can be expanded to include other professions. Second, the present work stresses the mediating role of OSE. Other factors such as hope, optimism, and resilience, which are the other dimensions of positive psychological capital, can also be investigated. Furthermore, researchers can also investigate whether workplace qualities (such as collaborative culture) play a role in LMX and OC behavior. Third, the present study is limited to the quantitative research method. Further research opportunities may involve applying a qualitative research approach using focus groups, interviews, and observation methods for a more detailed understanding of this subject.

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