



*Araştırma Makalesi • Research Article*

**The Moderating Role of Occupational Commitment in the Effect of Income Level on Job Satisfaction**

***Gelir Düzeyinin İş Doyumuna Etkisinde Mesleki Bağlılığın Düzenleyici Rolü***

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**Abstract:** This research aims to determine the moderator role of professional commitment in the effect of the income level of accommodation business managers on job satisfaction. For this purpose, data were collected from managers working in accommodation establishments with tourism operation certificates in Nevşehir province between January and May 2021 by survey technique. The ethics committee permission document required for the collection of data used in this study was obtained with the decision of the Ethics Committee of Niğde Ömer Halisdemir University, dated 28.01.2021 and numbered 02. Correlation and regulatory variable regression analyzes were conducted to determine the moderator role of professional commitment in the effect of the income level of managers working in accommodation businesses on job satisfaction. As a result of the research; It has been determined that there are positive and significant relationships between the income level, job satisfaction perceptions, and professional commitment of accommodation business managers. In addition, it was concluded that professional commitment has a regulatory role in the effect of the income level of managers working in accommodation businesses on job satisfaction, and the relationship between income level and job satisfaction is shaped by professional commitment. Through the results obtained from the research, practical suggestions were made.

**Keywords:** Income Level, Job Satisfaction, Professional Commitment, Hospitality Managers.

**Öz:** Bu araştırmanın amacı, konaklama işletmeleri yöneticilerinin gelir düzeyinin iş doyumuna etkisinde mesleki bağlılığın düzenleyici rolünü belirlemektir. Bu amaç doğrultusunda, Nevşehir ilinde turizm işletme belgeli konaklama işletmelerinde çalışan yöneticilerden Ocak ve Mayıs ayları arasında 2021 tarihinde anket tekniği ile veriler toplanmıştır. Bu çalışmada kullanılan verilerin toplanması için gerekli olan etik kurul izin belgesi Niğde Ömer Halisdemir Üniversitesi Etik Kurulu'nun 28.01.2021 tarih ve 02 sayılı kararı ile alınmıştır. Konaklama işletmelerinde çalışan yöneticilerin gelir düzeyinin iş doyumuna etkisinde mesleki bağlılığın düzenleyici rolünü belirlemek için korelasyon ve düzenleyici değişken regresyon analizleri yapılmıştır. Araştırma sonucunda; konaklama işletmeleri yöneticilerinin gelir düzeyi, iş doyum algıları ve mesleki bağlılıkları arasında pozitif ve anlamlı ilişkiler olduğu tespit edilmiştir. Ayrıca konaklama işletmelerinde çalışan yöneticilerin gelir düzeyinin iş doyumuna etkisinde mesleki bağlılığın düzenleyici rolünün olduğu ve gelir düzeyi ile iş tatmini arasındaki ilişkinin mesleki bağlılıkla şekillendiği sonucuna ulaşılmıştır. Araştırmadan elde edilen sonuçlar yoluyla uygulamaya dönük önerilerde bulunulmuştur.

**Anahtar Kelimeler:** Gelir Düzeyi, İş Tatmini, Profesyonel Bağlılık, Konaklama İşletmeleri Yöneticileri.

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## Introduction

Occupations differ in terms of their qualifications and opportunities. For this reason, when choosing a profession, individuals prefer professions that have a reputation in the social environment where their needs are met and provide a high level of satisfaction to the individual (Erdoğan & Kahraman, 2012). Job satisfaction; it happens when individuals are satisfied with their jobs and when the characteristics of the job and the expectations of the employees are at the same level (Keser, 2006). As the positive attitudes and satisfaction levels of the employees towards their profession increase, the commitment of the individuals to their profession also increases (Tak & Çiftçi, 2009). Mengenci (2015) stated that individuals with low job satisfaction also have low commitment. It is important for effective career planning that individuals who start their profession in the tourism sector are selected from employees with high professional commitment (Avcı et al., 2017). Because in service-producing businesses, consumption at the moment of production creates an interaction between the producer and the consumer. Because of this interaction, employees become a part of the production. Employees from the image of the business as they are a tangible part of the service. For this reason, job satisfaction of those working in the tourism sector is extremely important (Kuşlivan, 2009).

There are many factors such as salary, promotion, opportunities, and supervision for the realization of job satisfaction. But one of the most important and basic elements is the wage (Eğinli, 2009). The wage is not only seen as again by the employee, but also as a reward for the contributions and labor of the employees to the workplace. Therefore, the wage is closely related to job satisfaction (Eğinli, 2009). Employees' attitudes towards work, the adequacy of the wage, the closeness to the wages expected by the individuals, and the fair wage system meet the expectations of the employees. Meeting the expectations of the employees provides job satisfaction in the employees (Balaban, 2010). Job satisfaction in business life contributes to the increase in the quality of life of individuals and the quality of their physical and social health (Akbaş, 2015). Dignani and Toccaceli (2013) stated that job satisfaction is also one of the most important factors as a determinant of human resource efficiency and effectiveness of businesses. Therefore, it is important to ensure the job satisfaction of the employees and their expectations from the organization (Thiagaraj & Thangaswamy, 2015)

Depending on the relevant literature, the application of income level, job satisfaction, and professional commitment, which are discussed within the scope of the research, on hotel business managers and the limited number of studies dealing with the relationships between these variables reveals the importance of the research. However, it is thought that the research will contribute in practice both in terms of the positive effect of the job satisfaction and professional commitment of the managers on the employees in the organization they work for and in terms of increasing the performance and productivity in the organization. Because managers with high job satisfaction who love their profession also positively affect the employees in the organization. In addition, considering the variables of job satisfaction, professional commitment, and income level together contributes theoretically, and supporting the relevant variables with graphics by performing the regulatory variable regression analysis in the research is a methodological contribution. Therefore, the research aims to determine the moderator role of professional commitment in the effect of the income level of accommodation business managers on job satisfaction. For this purpose, first of all, a literature review of the variables was made and the theoretical background between the variables was revealed. Then, necessary analyzes were made to test the hypotheses established within the research and the results were interpreted in detail.

## Theoretical Background

### Income Level

In the study, the concept of job satisfaction was associated with *Victor Vroom's Expectancy Theory* (1964). According to this theory, if individuals believe in success in return for a certain effort, the result they will get as a result of this success and expectation is a reward. Income is the response to the expectations of individuals as a result of a job they put effort into. Income is defined as “the sum of the values obtained by the individual or household members in return for their contribution to production” (TUIK, 2021).

Income level plays a decisive role in individuals' social life and income distribution (Stiglitz, 2015: 168). Income level should be at a level that can easily meet the basic needs of individuals. In addition to meeting basic needs, a high-income level enables individuals to easily access the goods and services they need (Rode et al., 2013). Individuals with a high-income level can have a high quality of life and satisfaction with life (Korkmaz et al., 2015).

### **Job satisfaction**

In the study, the concept of job satisfaction was associated with Lawler and Porter's (1968) *Consequential Conditioning Theory*. This theory states that individuals will show behavior for different reasons and whether they will show these behaviors again according to the type of result they get. Job satisfaction is an indicator of the level of meeting the expectations of the employees from their job and the business they work with (Thiagaraj & Thangaswamy, 2015). Job satisfaction was stated as the attitude of the employee towards his job and the perception and emotional response about the benefits of the job to the person (Luthans, 2011). Locke (1976: 1299) defined job satisfaction as "an enjoyable or positive emotional state resulting from the evaluation of the employee's work or work experiences". Barutçugil, on the other hand, explains job satisfaction as "a feeling experienced by an employee when he realizes that his job and what he has achieved coincide with his needs and personal value judgments" (Barutçugil, 2004: 389). Hulpia, Devos, and Rosseel (2009) stated job satisfaction in general as a person's pleasure or satisfaction from their job.

Job satisfaction occurs as a result of meeting the situations in which individuals have deserved expectations (Thiagaraj & Thangaswamy 2015). Therefore, it is an important motivation tool for employees to stay loyal to their jobs and to continue their continuity in a business (Bilginoğlu et al., 2019) The satisfaction or dissatisfaction of employees with their jobs determines their job satisfaction. The job satisfaction of employees who are satisfied with their job is high, and the job satisfaction level of those who are not satisfied is low (Ertürk & Keçecioglu, 2012). Satisfaction and dissatisfaction may differ between individuals, and job satisfaction factors also occur differently because each individual's attitude towards the work environment is different (Morgenstern, 2004). Accordingly, the factors of "management philosophy, organizational structure, organizational policies, payments, promotion opportunities, and working conditions" are considered as job satisfaction factors (Özsoy, 2015).

### **Professional Commitment**

Professional commitment in the research was based on Howard Becker's (1960) *Side-Bet Theory*. According to this approach, committed individuals show that they have hidden interests in most or all of their commitments. Because professional commitment refers to the degree of importance an individual attaches to his profession to gain expertise (Yıldız et al., 2019). The positive feelings of an individual towards his / her profession are defined as their bond with the profession (Blau, 2003). Professional commitment is defined as "commitment to a professional career, believing in professional ethics and professional goals and accepting them" (Lachman & Aranya, 1986: 228; Aslan, 2008: 163). According to the other definition, professional commitment is defined as "the perception of the value and central place of the profession in life as a result of the work done to gain expertise and skills in a certain field" (Özdevecioğlu & Aktaş, 2007: 5).

As the positive experiences, opportunities, and satisfaction level of the profession increase, the emotional attachment of individuals to their profession increases (Tak & Çiftçioğlu, 2009). Employees who have positive feelings about their job in a professional sense make more effort to reach the goals of the businesses they work with (Uştu & Tümkaya, 2017). Employees with high professional commitment tend to show more energy in their work lives and spend more time than other individuals to develop their work-related skills (Weng et al., 2018). In this case, employees with high professional commitment are individuals who take care to develop their qualifications and skills, try to be successful in their profession, have low intention to leave the profession, and make an effort to improve their career (Meyer et al., 1993; Lee et al., 2000; Tak & Çiftçioğlu, 2008; Uştu & Tümkaya, 2017; Weng et al., 2018).

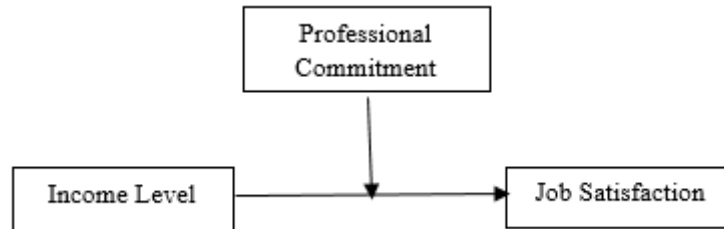
### Development of Hypothesis

In the research, the effect of income level on job satisfaction and professional commitment is based on Victor Vroom's *Expectancy Theory* (1964), Lawler, Porter's *Consequential Conditioning Theory* (1968), and Howard Becker's (1960) *Side-Bet Theory*. Job satisfaction is a phenomenon related to the overlapping of the goals of the organization with the goals of the employees. It is a natural situation that organizational production takes place depending on the individual production of the employees and that the employees have expectations in return for their labor. Working life takes place in the relationship of mutual existence in the axis of the organization and the employee. In this case, job satisfaction is important for employees as well as organizational continuity (Koçak & Tunç, 2020). The material and spiritual satisfaction that a person provides from his / her job is also a state of physical and social well-being. For this reason, employees' commitment to their profession and their job satisfaction increases not only their professional career but also their quality of life (Büyükyılmaz et al., 2018).

If the working life and social life conditions of the individual match each other, the job satisfaction level can be higher (Sevimli & İşcan, 2005) There is a positive relationship between income level and job satisfaction (Kolasa, 1969; Sevimli & İşcan, 2005; Keser, 2006; Taşdan & Tirryaki 2008). The wage received directly affects job satisfaction (Lam, 1995; Feldman & Hugh, 1986; Eğinli, 2009; Kara et al., 2012; Yeşilyurt & Koçak, 2014; Rajput et al., 2016). Also, the relationship between job satisfaction and professional commitment is frequently examined in studies that focus on professional commitment (Lachman & Aranya, 1986; Scarpello & Vandenberg, 1992; Meyer et al., 1993; Lee et al., 2000; Blau, 2003). Taking these premises into consideration, the following hypothesis and model has been developed.

H1: Income level of accommodation business managers has an effect on job satisfaction.

H2: Professional commitment has a mediating role in the effect of the income level of accommodation business managers on job satisfaction.



**Figure 1.** Research Model

The more employees love their profession, the more they work with a high level of job satisfaction (Örücü & Esenkale, 2005). Job satisfaction represents attitudes related to multiple jobs. The financial earnings of the employees from their jobs depend on the pleasure of producing work (Baş, 2002). Material gains are seen by employees not only as economic gain but also as a result of the labor spent by the employee. Therefore, the wage is closely related to the job satisfaction of employees (Eğinli, 2009). Individuals' financial dissatisfaction causes their performance to decrease. For this reason, the rate of turnover and absenteeism increases, and the employees' dissatisfaction with the job increases (Saal & Knight, 1988: 304). An employee should get back as a payment for his labor to the organization (Taşdan & Tirryaki, 2008).

### Method

This study investigated the moderator role of professional commitment in the effect of the income level of accommodation business managers on job satisfaction. The ethics committee permission document required to collect the data used in this study were obtained with decision number 09 of the Ethics Committee of Niğde Ömer Halisdemir University dated 28.01.2021 and numbered 02. The Cappadocia region, which constitutes the universe of the research, is on the UNESCO world heritage list and has the status of a National Park (Unesco, 2020). Cappadocia Region, which constitutes the

universe of the research; It consists of all provinces of Nevşehir, Aksaray, Niğde, Kırşehir, and Kayseri. Core Cappadocia, on the other hand, consists of the surrounding of Nevşehir province where fairy chimney formations are more. Therefore, the universe of the research is composed of the managers of the accommodation establishments in Nevşehir. The research data were obtained from accommodation businesses that were selected by the convenience sampling method in January-May 2021 and allowed the application.

According to the data of Nevşehir Provincial Directorate of Culture and Tourism, there are 62 accommodation establishments with operating licenses from the Ministry of Culture and Tourism within the borders of Nevşehir province (Republic of Turkey Ministry of Culture and Tourism, 2020). Data were collected through a questionnaire method by meeting face to face with 116 managers working in 22 accommodation establishments still in operation. The dependent variable of the study is job satisfaction, the independent variable is income level, and the moderator variable is professional commitment. The questionnaire form used in the research consists of three parts. In the first part of the questionnaire; the scale for measuring job satisfaction of accommodation business managers, in the second part; a scale was used to determine the professional commitment perceptions of the participants. In the third part; On the other hand, questions (gender, marital status, age, education level, income level, working time in the sector) were included to determine the demographic and individual characteristics of the participants. The scales used in the research are listed below.

*Job Satisfaction Scale:* Questionnaire forms created by using Minnesota Satisfaction Scale and Maslach Burnout Scale were used in the study. The scale used in the study to measure the job satisfaction of the employees was Weiss et al. (1967) is a job satisfaction scale developed by. The short form of the "Minnesota Job Satisfaction Scale" (Cronbach's alpha = 0.77) translated into Turkish by Baycan (1985) was used in the study.

*Professional Commitment Scale:* Professional commitment scale developed by Blau (1985) and adapted into Turkish by Tak and Çiftçioğlu (2009) was used. The questions were asked to the participants in a 5-point Likert scale. The data obtained in the research were analyzed through the SPSS statistical package program, and the demographic and other individual characteristics of the managers of the accommodation businesses, which constitute the sample group, were presented with percentage distributions. The relationship between managers' income level, job satisfaction, and professional commitment was revealed by Pearson correlation analysis. Regulatory variable regression analysis was used to determine the effect between managers' income level, job satisfaction, and professional commitment.

## Findings

20.07% of the research participants are women, 79.03% are men; 44.8% of them are married and 55.2% are single. 30.5% of the participants stated that they have a monthly income between 5000-6000 TL, 19.6% between 6001-7000 TL, and 49.9% of them have a monthly income of 7001 TL and above. 15.5% of the participants are high school graduates, 23.3% are associate degrees and 55.2% are undergraduate. When the participants are evaluated in terms of their age, 13.8% are between the ages of 21-30, 13.8% between the ages of 31-40, 58.6% between the ages of 41-50, and 13.6% are between the ages of 51 and over. Also, 13.8% of the participants work as 3-star, 27.6% 4-star, 10.3% 5-star and 48.3% boutique hotel management.

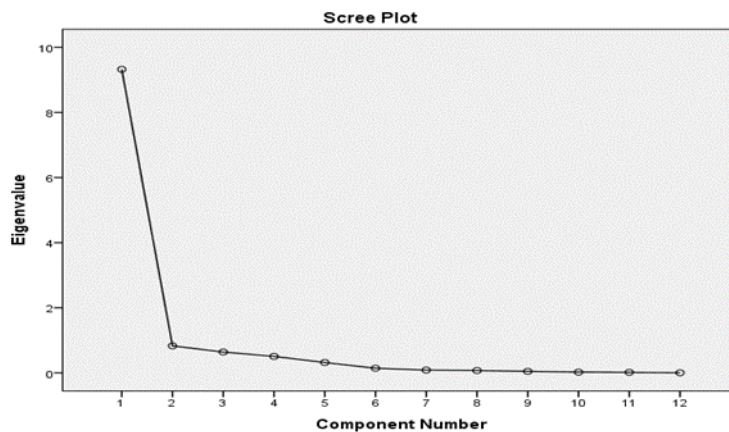
### *Explanatory Factor Analyzes Regarding the Scales Used in the Study*

In this study, while factor analysis was performed on research scales, basic components were used as estimation methods and the Varimax method was used as factor rotation method. Kaiser-Meyer-Olkin sample size and Bartlett sphericity test results were checked for the suitability of the data to factor analysis. In determining the appropriate number of factors, with an eigenvalue greater than 1 and variance explanation ratio greater than 5% were taken into account. In determining the factors, attention has been paid to adherence to the literature.

**Table 1.** Job Satisfaction Explanatory Factor Analysis

Scale / Items	Factor Loads	Total Variance	Description Percentage (%)
	F1		
JS1	0.943		
JS2	0.960		
JS3	0.845		
JS4	0.943		
JS5	0.843		
JS6	0.932		77.697
JS7	0.847		
JS8	0.879		
JS9	0.864		
JS10	0.915		
JS11	0.749		
JS12	0.833		
Eigenvalues	9.324		
Variance Description Ratios (%)	77.697		
KMO = 0,665; Bartlett Test of Sphericity = 3956.095 p<0.001			

When the assumptions were examined to make explanatory factor analysis regarding the job satisfaction scale, it was determined that the sample size was sufficient by finding the Kaiser-Meyer-Olkin scale, which represents the adequacy of the sample size, to be 0.665. Also, according to Bartlett's test of sphericity, which is used to determine whether the correlation matrix for variables is a unit matrix, it was seen that the correlation matrix for the variables is not a unit matrix ( $\chi^2 = 3956,095$ ;  $p < 0.001$ ), so the variables are interrelated and the data is suitable for explanatory factor analysis.

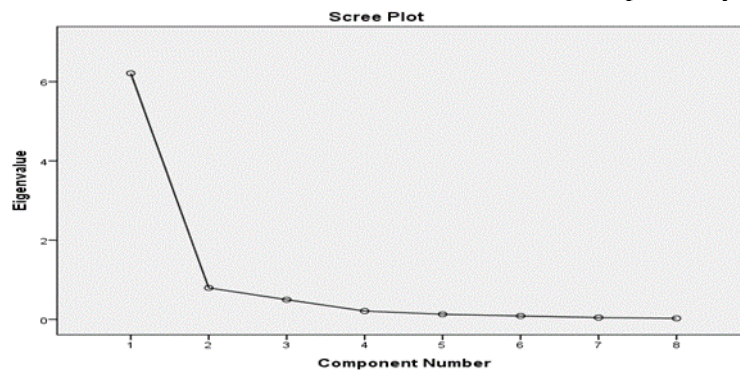
**Figure 2.** Slope Plot to Determine The Number of Job Satisfaction Factors

When the factor loadings were examined, it was concluded that all items had loads more than 0.50 and the total variance explanation ratio of the single factor formed was 77.697%.

**Table 2.** Explanatory Factor Analysis of Professional Commitment Scale

Scale / Items	Factor Loads Total Variance		Description Percentage (%)
	F1		
PC1	0.842		77.639
PC2	0.874		
PC3	0.976		
PC4	0.889		
PC5	0.879		
PC6	0.871		
PC7	0.838		
PC8	0.873		
Eigenvalues	6.211		
Variance Description Ratios (%)	77.639		
KMO = 0,780; Bartlett Test of Sphericity = 1325.048, p<0.001			

When the assumptions were examined to make an explanatory factor analysis regarding the professional commitment scale, it was determined that the sample size was sufficient by finding the Kaiser-Meyer-Olkin measure, which represents the adequacy of the sample size, 0.780. Also, according to Bartlett's test of sphericity, which is used to determine whether the correlation matrix for variables is a unit matrix, it was seen that the correlation matrix for the variables is not a unit matrix ( $\chi^2 = 1325.048$ ;  $p < 0.001$ ), so the variables are interrelated and the data is suitable for explanatory factor analysis.

**Figure 3.** Slope Plot to Determine The Number of Professional Commitment Factors

When the explanatory factor analysis results were examined, it was determined that the scale consists of a single factor and 8 items by its original structure. While determining the appropriate number of factors, factors with an eigenvalue greater than 1 and slope-slope graphs were taken into consideration. When the factor loads obtained as a result of varimax rotation were examined, it was seen that all items had a load of more than 0.50 and the total variance explanation ratio of the single factor was 77.639%.

In the study, to determine the moderator role of professional commitment in the effect of the income level of accommodation business managers on job satisfaction, Pearson correlation analysis was applied because the data on the relationships between variables showed normal distribution. To test the conformity of the data to a normal distribution, the common normal distribution tests Kolmogorov

Smirnov and Shapiro Wilk tests were used. If the group size is less than 50, Shapiro-Wilk tests should be used, and if more than 50, Kolmogorov Smirnov tests should be used. If the significance level is greater than 0.05, the result is that the distribution is normal, if it is small, the result is that the distribution is not normal (Çokluk et al. 2012). Since the size of the study was more than 50, the Kolmogorov Smirnov test was used in this study and it was found that the data showed normal distribution ( $p > 0.05$ ). Findings regarding the Pearson correlation analysis to determine the moderating role of professional commitment in the effect of the income level of the hospitality managers on their job satisfaction are presented in the Table.

**Table 3. Correlation Analysis Regarding The Relationship Between Variables**

	X	Ss	1	2	3
1. Income Level	2.55	0.90	-		
2. Jop Satisfaction	3.28	0.21	0.871**	-	
3. Professional Commitment	3.71	0.34	0.865**	0,783**	-

\*\* $p < 0,001$

According to Table 1, the correlation coefficient of 0.001 significance level between the moderator role of professional commitment in the relationship between the income level and job satisfaction of the hospitality managers; ( $0.70 < r < 1$ ) positive-oriented high-strength relationships were determined. When the table is analyzed, a positive high-strength relationship was found between income level and job satisfaction ( $r = 0.871$ ). In this case, it can be evaluated that a positive increase in income level causes a high increase in job satisfaction. A high-strength positive correlation was found between professional commitment and income level ( $r = 0.865$ ) and professional commitment job satisfaction ( $r = 0.783$ ). In this case, it can be evaluated as a positive increase in professional commitment leads to an increase in income level and job satisfaction.

#### ***The Moderator Role of Professional Commitment***

In order to determine the moderator role of professional commitment in the effect of the income level of accommodation business managers on job satisfaction, a regression analysis of the hypothesized variable was carried out.

**Table 4. Moderator Variable Regression Analysis Results**

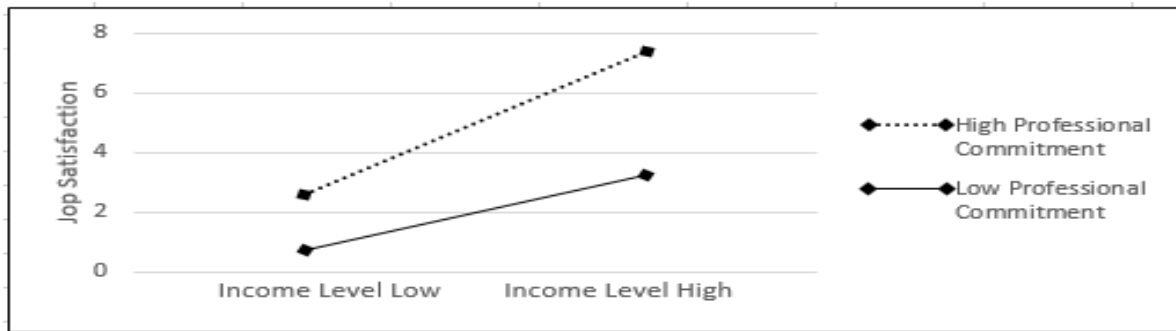
Variables	Model-1		Model-2	
	B	S.E.	B	S.H.
Income level	0.783	0.58	0.818	0.57
Professional Commitment	0.805	0.56	0.803	0.55
Income Level X Professional Commitment			0.234	0.106
R	0.758		0.570	
R <sup>2</sup>	0.812		0.653	
$\Delta R^2$	0.642		0.68	

\*\* $p < 01$



Hierarchical regression analysis results show that income level and professional commitment variables in the first group contributed significantly to the regression model [ $F(1,66) = 153.557; p < .01$ ]. The Adjusted  $R^2$  value is 0.640. This result shows that the 64% variance in job satisfaction is explained by the income level and professional commitment variables. The regression of the interactional term in the second group explained an additional 3.8% variance in job satisfaction, and this change in  $R^2$  was significant [ $F(1,74) = 209.973; p < .01$ ]. When all variables were entered into regression, it was found that income level ( $\beta = 0.818; p < .01$ ) and professional commitment ( $\beta = 0.803; p < .01$ ) had a significant effect on job satisfaction. In addition, it was observed that income level and professional commitment had a significant interactional effect on job satisfaction ( $\beta = -0.234; p < .01$ ). The fact that the multiplicative result of the interaction between income level and professional commitment is significant indicates that these two variables have an interaction effect on job satisfaction.

The effect size of the multiplicative result of the interaction between income level and professional commitment was calculated as  $f^2 = 0.030$ . To determine the form and direction of income level and professional commitment, the effect of income level on job satisfaction in cases where there is a low and high level of professional commitment (+1 and -1 standard deviation from the mean value) is shown graphically.



**Figure 4.** Graph Showing The Form and Direction of Income Level and Professional Commitment

When we examine Figure 2, it shows that there is a combined (interactive) effect of income level and professional commitment on job satisfaction. High and low professional commitment (+1 and -1 standard deviation from the mean value) The slope test, which shows the relationship between income level and job satisfaction, was analyzed with the slope test whether they differ significantly from 0 value (Aiken & West, 1991). According to these results, it is understood that the relationship between income level and job satisfaction is shaped by professional commitment.

### Conclusion

This research aims to determine the moderator role of professional commitment in the effect of the income level of accommodation business managers on job satisfaction. For this purpose, a questionnaire was applied to 116 managers working in accommodation establishments in Nevşehir. The majority of the managers participating in the research; male, undergraduate graduate and has an age range of 51 years and above. In the research, the relationship between the income level of managers, job satisfaction, and professional commitment was revealed by Pearson correlation analysis. Regulatory variable regression analysis was applied to determine the moderator role of professional commitment in the effect of the income level of accommodation business managers on job satisfaction. In this research carried out in Nevşehir, it was concluded that professional commitment has a moderator effect in the effect of the income level of accommodation business managers on job satisfaction, and the relationship between income level and job satisfaction is shaped by professional commitment. Therefore, “H1: Income level of accommodation business managers has an effect on job satisfaction.” and “H2: Professional commitment has a mediating role in the effect of the income level of accommodation business managers on job satisfaction.” hypotheses was accepted.

### ***Theoretical Implications***

No empirical study has been found in the literature on the moderator effect of professional commitment in the effect of the income level on job satisfaction. Therefore, the study is important in terms of evaluating the regulatory role of professional commitment in the effect of the income level of accommodation business managers on job satisfaction and it is anticipated to contribute to the literature related to the study. One of the theoretical contributions of the research is the results of the analyzes made through the regulatory regression analysis regarding income level, job satisfaction, and professional commitment. As the income level of accommodation business managers increases, their perception of job satisfaction also increases. Studies show that it is directly proportional to the results of the research (Kolasa, 1969; Feldman & Hugh, 1986; Lam, 1995; Sevimli & İşcan, 2006; Keser, 2006; Taşdan & Tiryaki 2008; Eğinli 2009; Kara et al., 2012; Yeşilyurt & Koçak 2014; Rajput et al., 2016; Büyükyılmaz et al., 2018). Therefore, the results of the research support the basic idea in the literature.

One of the most important contributions of this study is the findings regarding the regulatory role of professional commitment in the relationship between income level and job satisfaction of accommodation business managers. As a result of the literature review, the relationship between job satisfaction and professional commitment (Lachman & Aranya, 1986; Scarpello & Vandenberg, 1992; Meyer et al., 1993; Lee et al., 2000; Blau, 2003). Examining studies have been identified. However, there is no study showing that professional commitment plays a moderator role in the effect of the income level of accommodation business managers on job satisfaction. Gee (2002) states that in any country in the world, tourism businesses need highly qualified managers to compete in the tourism sector. A qualified manager wants to be rewarded for his hard work. Because rewarding comes first and professional commitment comes second (Örücü & Esenkale, 2005). Therefore, the findings obtained in line with the hypothesis developed in the research support the theoretical framework and assumptions of the study. For this reason, it is thought that the study will contribute to the theory in terms of determining the relationship between the income level of accommodation business managers, their job satisfaction perceptions, and their professional commitment.

### ***Practical Implications and Future Research***

In the research, it has been determined that there are positive and significant relationships between the income level, job satisfaction perceptions, and professional commitment of accommodation business managers. In the hotel business, the manager's negative attitudes towards his job cause disruptions in the plans and programs of the business. In addition, (Zopiatis et al., 2014) mismanagement of human resources in tourism enterprises can result in job dissatisfaction and employee turnover. Finding a replacement for a staff member who left the service sector and adapting this personnel to the business leads to loss of time and cost. Therefore, the professional commitment and income level of the managers of accommodation establishments are important. For this reason, the human resources departments of the enterprises should ensure that the managers are rewarded for their efforts.

Managers can reach a good quality of life and be in a good position only if the wages are high. Because individuals make comparisons when the gains they get from their jobs are not in line with their expectations. An employee who compares his/her own earnings with other individuals of equal status thinks that he/she receives low wages affects job satisfaction negatively (Eğinli, 2009). When the social life and living conditions of the person progress equally, the level of job satisfaction can be so high (Sevimli & İşcan, 2005). Therefore, it is thought that the research will make a positive contribution in determining the strategies of the sector practitioners in terms of maintaining the operation of the organization with high performance and directing the workflows and processes of the managers of the accommodation establishments.

The universe of this research consists of accommodation establishments in Nevşehir province. For this reason, comparative analyzes to be made for hotel businesses in different samples and different regions will contribute to the literature. It is thought that the positive increases in the income level of the managers of the accommodation establishments will increase the job satisfaction and professional commitment of the managers and increase the performance and productivity of the organization. In

addition, in this study, data were collected by face-to-face interviews with managers working in 22 hotel businesses still operating in Nevşehir province. Data could not be collected from hotel businesses that were closed due to restrictions during the pandemic process. Therefore, not being able to reach the whole universe in the research is among the limitations of the research. This research was applied to the managers of accommodation establishments in Nevşehir province. Therefore, different results can be obtained by using different samples regarding the variables used in the research or by applying in different regions.

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