

Empowered Leadership, Psychological Empowerment, Empowerment in a Workplace and Organizational Culture Affecting Bookkeepers' Organizational Commitment

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Abstract:

Nowadays, various organizations and businesses are active and try to encourage their employees to have a determination to work and a commitment to the organizations. The bookkeepers have a key role in providing financial information to the users of such information so that they can make a decision in related issues. A problem of high turnover of the bookkeepers affects the business because this causes lack of work continuity and inability to prepare accounting reports for the organization's management team accurately and in a timely manner. The objectives of this research were to study: 1) levels of bookkeepers' organizational commitment, empowered leadership, psychological empowerment, empowerment in a workplace, and organizational culture; and 2) influences of empowered leadership, psychological empowerment, empowerment in a workplace, and organizational culture on the bookkeepers' organizational commitment. This research employed a quantitative method. The sample consisted of 360 bookkeepers of accounting service firms in Bangkok and the metropolitan region, selected by stratified random sampling. The sample size was determined based on the criterion of 20 times the observed variables. Data were collected with the use of a questionnaire and analyzed with a structural equation model. The findings showed that: 1) the bookkeepers' organizational commitment, empowered leadership, psychological empowerment, empowerment in a workplace, and organizational culture were rated at a high level; and 2) organizational culture had the overall greatest influence on the bookkeepers' organizational commitment, followed by empowerment in a workplace, psychological empowerment, and empowered leadership, respectively. These research findings are beneficial for the executives in accounting service firms as well as other organizations in public and private sectors as they could be used in planning the policies, promoting psychological motivations and allocating resources to support the functions and performance of employees in a workplace, which will in turn play very important roles in maintaining personnel in the organizations in a long run.

Keywords: Organizational Commitment, Empowerment, Bookkeepers.

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Background and significance of problem

The organizations and businesses nowadays are enthusiastic in encouraging the employees in the organization to be fully committed to their work as

the “employee commitment” (Mihardjo, Jermstittiparsert, Ahmed, Chankoson, & Iqbal Hussain, 2020). How the organizations can make this happen to employees becomes interesting. In

fact, the employee commitment towards organizations is “creating opportunities for employees to connect with colleagues, managers and others within the organizations and creating an organizational environment that motivates employees to bond with the work they do with the consciousness to work for getting the good performance.”

Regarding the importance of employee commitment towards organizations, the organizations require employees to have employee commitment both towards the organizations and their tasks as the employee commitment is related to turnover rates. If employees have high organizational commitment, the turnover rate will be low. Meanwhile, the employee commitment towards their tasks is correlated with the absentee rate. If the employees have high commitment towards their tasks, the absentee rate will be low. Therefore, the organizations focus on two aspects of commitment: employee engagements and employee commitment (Thepwan, 2011).

The bookkeeping company is a very important organization. The bookkeeping service is a job that requires completeness and accuracy in bookkeeping for the financial statements to be prepared and most reliable in order to assure all users of the financial statements to the financial statements of each company including investors, merchandises, customers, lenders and other creditors, government, the public, etc., who are necessary to use the financial information of companies in the decision making for any action such as the decisions in investment, lending, auditing, monitoring of legal operations, rules and regulations, etc. From this reason before the financial statements can be released to the public, the financial statements must first be audited and verified by the bookkeeper and certified public audit. The bookkeepers who perform bookkeeping work are essential for providing good financial information to the users of such information in making decisions in various fields. The bookkeepers with knowledge and expertise are the important factor that companies should consider

when accepting bookkeeping work. The companies with bookkeepers having knowledge, expertise, and experiences in the work can reduce the risk of bookkeeping. As the bookkeeper is one of the professions that will be important in the liberalization of finance, trade, services over the next two years, the selection of personnel in the bookkeeping profession with knowledge, expertise, and experiences is essential for the companies. In addition, when there are good personnel in the organizations, the organizations should develop and retain them.

The problem of bookkeepers frequently changing jobs affects the business because the work lacks continuity. The accurate and timely accounting reports cannot be generated for the executives. This becomes national problem that the government has to help resolving. Over 90 percent of small and medium enterprises (SMEs) have bookkeeping problems. The biggest cause of the problem is that the bookkeepers frequently go in and out which delays the bookkeeping work to be messy and non-timely. Although the government encourages small and medium enterprises to write business plans, estimate, sales figures and profits well, it is useless if small and medium enterprises cannot find a good bookkeeper to help (Pattanakit Accounting, Tax and Training Co., Ltd., 2017).

For Thailand, the study of organizational commitment has been studied fairly in other organizations (Jarinto, Jermstittiparsert, & Chienwattanasook, 2019; Jermstittiparsert, Suan, & Kaliappen, 2019). However, in the bookkeeping business organizations, there is little study on this matter. It is mostly studied in the issue or a factor of job satisfaction, job turnover, etc. The researchers are interested in studying the organizational commitment of the bookkeeper of the companies in the empowered leadership, psychological empowerment, empowerment in the workplace, and organizational culture which are different from other researches that studied in the past. The information obtained from this research will be helpful in planning, improving the company’s human resource

management for bookkeeping in the future as well as benefiting to provide the information for other businesses.

Research's objectives

1. Levels of bookkeepers' organizational commitment, empowered leadership, psychological empowerment, empowerment in a workplace, and organizational culture.
2. Influences of empowered leadership, psychological empowerment, empowerment in a workplace, and organizational culture on the bookkeepers' organizational commitment.

Research methodology

The research population consists of bookkeepers of 2,012 accounting service firms in Bangkok and 706 accounting service firms in the metropolitan region for a total of 2,718 firms (Department of Business Development, Ministry of Commerce, 2017). In this research, the researchers used the structural equation modeling analysis technique. The sample size suitable for this technique should be large because it is more likely that the variables are normally distributed than the smaller samples. Klein (Kline, 2005) suggested that the sample size should be approximately 20 times the observed variable and the number of samples should not be less than 200 samples which is considered critical sample size. If the sample value exceeded 200 samples, the statistical testing power of the structural model would be better. This research consisted of 18 variables. 360 samples were collected and stratified sampling was used. The population was divided into 6 provinces including Bangkok, Nakhon Pathom, Nonthaburi, Pathum Thani, Samut Prakan and Samut Sakhon. The sample group was determined according to the number of accounting service firms. The research instrument was a content-based validation questionnaire with IOC value ranged from 0.60-1.00. Regarding the reliability of the scale, it was found that the Cronbach's alpha of the empirical variant scale used in the research was ranged from 0.731 to 0.857. The whole was 0.972. The data was

collected by the distribution of questionnaires and analyzed by using descriptive statistics and structural equation modeling (SEM).

Research results

1) The overall organizational commitment of the bookkeepers was at a high level (mean = 3.76). When considering each aspect, it was found at the high level in all aspects. The bookkeepers were engaged mentally more than any others (mean = 3.77, standard deviation = 0.67), followed by functional engagement (mean = 3.71, standard deviation = 0.74), and continual engagement. (mean = 3.75). (2) The overall empowered leadership was at a high level (mean = 3.83). When considering each aspect, it was found at the high level in all aspects. The bookkeepers had the opinion that the management had the empowered leadership in the encouragement to involve in the decision making more than any others (mean = 3.84), followed by independence (mean = 3.83, standard deviation = 0.63), and confidence building in working (mean = 3.86, standard deviation = 0.64). (3) The overall psychological empowerment was at a high level (mean = 3.65). When considering each aspect, it was found at the high level in all aspects. The bookkeepers had the opinion that the management had more psychological empowerment in the work significance than in other areas (mean = 3.68), followed by self-will (mean = 3.66, standard deviation = 0.59), impact (mean = 3.66, standard deviation = 0.61) and performance (mean = 3.61), respectively. (4) The overall empowerment in a workplace was at a high level (mean = 3.64). When considering each aspect, it was found at a high level in every aspect. The bookkeepers had the opinion that the management had more empowerment in the workplace in terms of obtaining resources (mean = 3.69) than any others, followed by) progressive opportunities (mean = 3.66), being supported (mean = 3.64), and empowerment (mean = 3.57). (5) The overall organizational culture was at a high level (mean = 3.64). When considering each aspect, it was found at the high level in all aspects. The

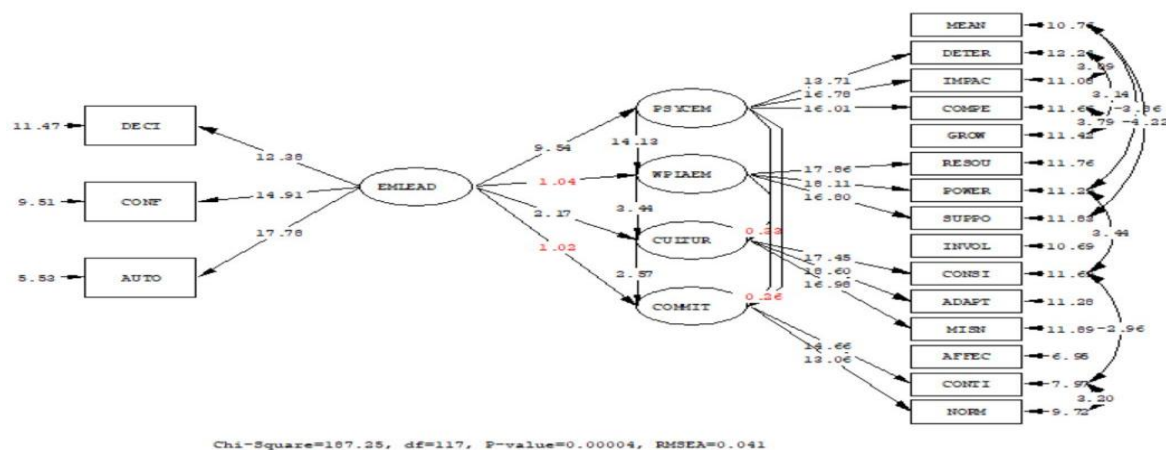
bookkeepers had the opinion that the organizational culture was more involved in participation (mean = 3.67) than any others, followed by adaptability (mean = 3.63) and consistency (mean = 3.62).

2) Regarding the results from the model analysis, when considering the index of correspondence with

the data, it was found that all indices of correspondence with the data passed the criteria as shown in Table 1.

Table 1 indices of correspondence with the data

Indices	Criteria of indices of correspondence with the data	Model
Chi-square/df	Less than 2.00	1.60
CFI	From 0.90 and over	1.00
GFI	From 0.90 and over	0.95
AGFI	From 0.90 and over	0.92
RMR	Less than 0.05	0.013
RMSEA	Less than 0.05	0.041
PGFI	From 0.50 and over	0.65
CN	Not lower than 200	305.17



Results of hypothesis testing

1) The organizational commitment (COMMIT) depends on the (1) empowered leadership (EMLEAD), (2) psychological empowerment (PSYCEM), (3) workplace empowerment (WPLAEM), and (4) organizational culture (CULTUR). The structural equation can be drawn as follows:

$$\begin{aligned} \text{COMMIT} = & 0.08 * \text{EMLEAD} + 0.24 * \text{PSYCEM} \\ & + 0.14 * \text{WPLAEM} + 0.72 * \text{CULTUR}, \\ & (0.087) \quad (0.40) \\ & (0.56) \quad (0.29) \\ & 1.02 \quad 0.60 \\ & 0.26 \quad 2.57 \\ \text{Errorvar.} = & 0.47, \\ & R^2 = 0.58 \\ & (0.069) \quad 6.76 \end{aligned}$$

The results of the analysis showed that the organizational commitment depended on the

organizational culture. The variation of organizational commitment could be explained as 58%. Meanwhile, the empowered leadership, psychological empowerment, and workplace empowerment gave no direct impact on the organizational commitment.

2) The organizational culture (CULTUR) depends on the (1) empowered leadership (EMLEAD), (2) psychological empowerment (PSYCEM), (3) workplace empowerment (WPLAEM).

$$\begin{aligned} \text{CULTUR} &= 0.11*\text{EMLEAD} \\ &+0.10*\text{PSYCEM} +0.98*\text{WPLAEM}, \\ \text{Errorvar.} &= 0.100, R^2 = 0.90 \\ &(0.051) \quad (0.29) \\ &(0.29) \quad (0.028) \\ &2.17 \quad 0.33 \\ &3.44 \quad 3.55 \end{aligned}$$

The results of the analysis showed that the organizational culture depended on the empowered leadership and the workplace empowerment. The variation of the organizational culture could be explained for 90. Meanwhile, the psychological empowerment gave no direct impact on the organizational culture.

3) The workplace empowerment (WPLAEM) depends on the (1) empowered leadership (EMLEAD) and (2) psychological empowerment (PSYCEM). The structural equation can be drawn as follows:

$$\begin{aligned} \text{WPLAEM} &= 0.05*\text{EMLEAD} + \\ &0.99*\text{PSYCEM}, \\ \text{Errorvar.} &= 0.076, R^2 = 0.92 \\ &(0.049) \quad (0.067) \\ &(0.032) \\ &1.04 \quad 14.13 \end{aligned}$$

2.37

The results of the analysis showed that the workplace empowerment depends on the psychological empowerment. The variation of organizational commitment could be explained as 92%. Meanwhile, the empowered leadership gave no direct impact on the workplace empowerment.

4) The psychological empowerment (PSYCEM) depends on the empowered leadership (EMLEAD). The structural equation can be drawn as follows:

$$\begin{aligned} \text{PSYCEM} &= 0.58*\text{EMLEAD}, \\ \text{Errorvar.} &= 0.70, R^2 = 0.34 \\ &(0.063) \quad (0.087) \\ &9.54 \quad 8.00 \end{aligned}$$

The results of the analysis showed that the psychological empowerment depended on the empowered leadership. The variation of psychological empowerment could be explained as 34.

Direct and indirect influences between variables and the organizational commitment

Table 2 Direct, indirect, and total influences of the studied factors

Influences of variables	Cause-effect relationship		
	Direct	Indirect	Total
Empowered leadership	0.08	0.47**	0.47
Psychological empowerment	0.24	0.49**	0.49**
Workplace empowerment	0.14	0.70*	0.70**
Organizational culture	0.72*	-	0.72*

From Table 2, it was found that the organizational culture had the most overall influence on organizational engagement of bookkeepers, followed

by workplace empowerment, psychological empowerment, organizational culture, and empowered leadership, respectively. However, when

considering only the factors affecting the organizational engagement of the bookkeepers, it was found that organizational culture had the most direct influence on organizational engagement of the bookkeepers. The empowered leadership, psychological empowerment, and workplace empowerment indirectly affected the organizational engagement of the bookkeepers only.

Result discussion

The organizational culture is an important factor that has direct influence and has the greatest influence on organizational commitment. The organizations with good internal culture or normative system of good organizational behaviors will strengthen the bond between employees and the organizations. It can determine the guidelines in the judgment of the employees to be committed to the organizations or not. This includes the willingness to work for the organizations fully. The effective operations need to rely on organizational culture. Such involvement then involves organizational members who take part in decision-making (Denison, 1990; Denison & Mishra, 1995). Regular participation is a very important aspect of the organization's personnel. This is because participation reflects the realization of ownership and responsibility of such person. This realization of belonging will develop into a bond with the organizations and reduce the supervisory role of supervisors (Denison, 1990). The high-involvement culture fosters good relationships within the organization and personnel to be ready to share resources with one another. The senior management has to offer advice to drive new creativity for the organizations (Kayworth & Leidner, 2004). In order to ensure that good organizational culture continues to develop continuously, it must be continuously transferred among personnel in the organizations with strong cultures, inherited practices, beliefs and values. This is caused by communication within the organization to enable everyone to understand the organizational culture in the same direction. A strong organizational culture will enable effective

cooperation and information exchange (Denison, 1990). This is in line with the study of De Long and Fahey (De Long & Fahey, 2000) on organizational culture in setting norms and expectations for employees to conduct. It was found that the strong organizational culture was essential to the individual employees cognitively process and information assessment in the same direction. It also affects the general concept of problem solving, decision making, performance, and information interpretation from work (O'Neill, Beauvais, & School, 2001).

However, the organizations with an adaptable organizational culture play a vital role in creating patterns, rules and regulations used in the decision-making of the organizations (De Long & Fahey, 2000). The research of Kotler and Heskett (Kotler & Heskett, 1992) proved that the organizations with flexible culture were superior to those without such culture in solving problems, enthusiasm, and creativity completely. This includes the missions or goals of the organizations that are shared within the organizations in the existence as well as the operational goals of the organizations. The employees in the organizations should approve and comply with their duties and responsibilities. The inherent nature of the process is the full force of the employee's in the role to create a learning process from actual practice to a feeling of commitment to the organizations leading to an increase in the efficiency of the organization's operations eventually (Denison, 1990; Denison & Mishra, 1995).

Empowerment in the workplace is the second most important factor that has the greatest overall influence on organizational engagement. This is because the empowerment in the workplace gives the power to the employees in making the decisions on various events that happen each day. The employee empowerment supports lower-level employees' decision-making power as well as enhancing their experiences in another way (Dainty, Bryman, & Price, 2002). This is correspondent with the Kanter's study concept (Kanter, 1993) proposing that access to information, being given the

opportunity to learn and progress, and access to resources are about the concept of structural empowerment or empowerment in the workplace. This is in line with the idea of Gilgeous (Gilgeous, 1997) proposing that in order to provide psychological empowerment, the management must ensure the employees about the responsibilities for new tasks and sincere support to help improving the work standards. This is because workers have the power to control and make decisions in the work for which they are responsible without requiring permission from the management. The management can support the psychological empowerment individually by maintaining a sense of self-esteem in listening to, giving advice with sincerity, and asking for help when problems arise.

The empowerment in the workplace is a part of the organizational development strategy that is implemented in the organizations to make various operations effective and achieve the set goals. The empowerment in the workplace is the development of personnel and work teams. It helps increasing the confidence in work by providing information, opportunities for the development of competence, work, and innovation used in the organization and continuous development to result in the effectiveness of the organizations.

In addition, the collaboration of employees with the support and promotion from the executives or supervisors in many areas including giving everyone an opportunity to develop their knowledge and abilities and involving everyone to think and make decisions are in the fair reward system. These will give employees the morale and motivation in working resulting in job satisfaction. They will be able to work to their fullest ability happily. Everyone will have the organizational commitment. This is consistent with the Gilgeous concept (Gilgeous, 1997) that addresses the importance of workplace empowerment to the organization; 1) low turnover and absenteeism. Using workplace empowerment in the organization makes employees happier with their work. 2) A sense of belonging. Empowerment in the workplace makes employees feel a part of the

organization. They can decide for themselves where to find the best way to do their job, to listen to, support their opinions, and give freedom to work. 3) To be responsible by allowing employees to solve problems. 4) For motivation, when the employees are empowered in the workplace, it will cause satisfaction and affect the motivation to create success for oneself and the organization.

Besides, according to the study results of workplace empowerment, there are also indicators consistent with Kanter's structural theory of organizational empowerment. It is indicated that the structure of the work environment is important and correlates to attitudes and behaviors of employees. These make the work to be achieved effectively and create satisfaction for the commitment with the organizations. In conclusion, the workplace empowerment is a strategy for continuous organizational development. It is important to those involved at all levels in the organization, including individual, team level and organization level. It is important to help all stakeholders work to achieve the goals of each level effectively. This is the development of personnel and work teams to have more knowledge and abilities. Everyone will involve in thinking and making decisions. The employees will have the morale and encouragement to work. This will result in job satisfaction. The employees will be able to happily work to their fullest with the commitment to the organization.

The psychological empowerment has the third largest overall influence on organizational engagement of bookkeepers because psychological empowerment is a management strategy that organizational executives prioritize. The psychological empowerment affects productivity and the success towards the organization's goals. The psychological empowerment is a process that causes people and teams in the organization to realize and appreciate their own. The employees will believe in their competence which will lead to the achievement of the goals of the persons. This is consistent with the concept of Conger and Kanungo (Conger, & Kanungo, 1988) commenting that the

psychological empowerment helps employees gain confidence in their potential. From this perspective, the psychological empowerment is more beneficial for the organizations than the employees themselves. Thomas and Velthouse (Thomas, & Velthouse, 1990) state that the empowerment of employees affects the behaviors of employees. This is partly influenced by empowered leadership (Zhang, & Bartol, 2010) resulting in the increase of level of organizational engagement and the reduction of employee turnover (Avolio, Zhu, Koh, & Bhatia, 2004).

If the employees perceive the value of their work and their work is of great value to the organization, the employees must focus on participation and ready to put in the effort to accomplish the task (Thomas, & Velthouse, 1990, Zhang & Bartol, 2010). With the perception that they have freedom in choosing and can control the actions, the employees will feel that they can freely make the decision and modify their work on their own (Spreitzer, 2008). This is consistent with the research of Conger & Kanungo, Thomas & Welthouse (Conger, & Kanungo, 1988; Thomas, & Velthouse, 1990) finding that the more autonomous a person, the more satisfaction with the work he will be.

The empowered employees will feel that what they do has a great effect on the operations and success of the organization. Finally, the self-efficacy makes the employees believe they have the ability to perform such activity or task. When the employees have no self-confidence, they often feel that they are powerless or have insufficient power (Conger, & Kanungo, 1988; Thomas, & Velthouse, 1990). This also agrees with the idea of Spreitzer (Spreitzer, 2008) stating that the persons having confidence in the work they performed, when being properly empowered, their confidence will be increased along with the more potential development (Rhoades & Eisenberger, 2002).

The empowered leadership is a variable that influences overall organizational engagement. This is because the leadership can create a culture or value system based on principles such as delegating

power to others, building trust and reliable, allowing the employees to involve in decision-making as well as giving freedom in working. This is suitable for today's world with high competition. The organizations must know to delegate power to its employees more to take responsibility on their own. It can encourage the employees to have creativity, to participate, to be reliable, and to have freedom. These are the factors influencing the organizational engagement which is the goal that every organization wants. This idea is based on motivational theory created to describe leadership that can create a sense of commitment and loyalty towards the organizations including good leadership behaviors such as empowering and supportive. These ideas are well suitable for the accounting firm structure. All employees are committed to achieve the goals of the organizations. As the management is unable to supervise and solve problems for everyone all the time, the employees in the organizations must understand their duties, responsibilities, and scope of their work for enabling the whole organization to achieve the goals set forth altogether.

Moreover, in ensuring the subordinates, the good leaders should build confidence by providing appropriate opportunities for the employees to demonstrate their ability by assigning high level or more difficult workloads. The competent leaders should understand the potential of their subordinates and determine the appropriate content of work accordingly to the competence of their subordinates (Conger, & Kanungo, 1988; Hui, 1994; Ahearne, et al., 2005; Zhang & Bartol, 2010; Yoon, 2012). Besides, giving freedom to the subordinates by giving the opportunities to express initiatives in the performed work with regard to efficiency and effectiveness of the operation include reducing the complexity of organizational rules and procedures such as adjusting the organizational structure to have a lower hierarchy of command or supporting the subordinates in performing their work to achieve the organizational goals (Ahearne, et al., 2005; Zhang & Bartol, 2010; Yoon, 2012).

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