

Factors influencing organizational commitment in hotel Accountants, Pattaya City, Chonburi Province, Thailand

**Sahunan, Sayanon
Niracha Singthongbun
Business Department
Dusit Thani College**

**Witthawassamrankul, Krit
Faculty of Arts
Kasem Bundit University**

Abstract:

The research aimed to study the factors influencing organizational commitment in hotel accountants, Pattaya City, Chonburi Province, Thailand by using Maslow's hierarchy of needs. The questionnaires were distributed to 150 sampled hotel accountants from 15 hotels to construct a simple regression analysis model, which used to analyze the factors. The results found that R-Square value was equal to 0.717, which means that the needs of hotel accountants influencing the organizational commitment at 71.7% at a confidence level of 95%. The study concluded that the needs influenced the organizational commitment and recommended that motivation should be based on the needs.

Keywords: Organizational Commitment, Hotel, Accountant

1. Introduction

Hotel business is one of the important business for tourism sector of Thailand in 2018 its value has expanded continuously from 4.5-7.1%. In 2017, an expansion of tourism (Kasikorn Bank Research Center, 2018), particularly Pattaya City, Chonburi Province which is the well-known tourist destination has more tourists using service, particularly the 3-5 star hotels which are standard hotels (Ayudhya Bank Hotel Business Research Center, 2018). The management structure of hotel is divided into 2 groups as front service of the hotel and back service of the hotel. In order to run hotel business successfully, each department needs to manage efficiently. (Prasong Seangpayap: hotel business management 2000).

Back service of hotel includes units or departments that do not have direct contact with customers such as personnel department, food and beverage department, engineering department, and accounting department, etc., particularly accounting department, that runs accounting and financial management of the hotel need effective human resources for accounting department. Therefore, managers or related persons should be aware of managing hotel accountants and human resources to be efficient for accounting department.

Hotel accounting management needs 4Ms for production and management which included man, money, material and management. Efficient management has positive relationship with organizational commitment. When persons have more organizational commitment, the persons in the organization try to achieve the organizational goals and objectives because of their trusts in policy, goal, objective and values of the organization. Organizational commitment causes acceptance of the organization's values, and purpose, willingness to contribute to the benefit of the organization and intention to remain in the organization (Porter et al., 1974,

Duangporn Pornwitthaya, 1997). Therefore, organizational commitment can indicate efficiency of hotel accountants and affect 3-5 star hotel accountants, Pattaya City, Chonburi Province.

From the above reason, the researcher is interested in studying the resources for management from 4Ms and organizational commitment of 3-5 star hotel accountants, Pattaya City, Chonburi Province in term of the current characteristics, relationship and influences organizational commitment. The result of the study would benefit managing hotel accountants.

2. Literature Review

2.1. Social network

This research applied need factors by Abraham Maslow, which is the theory of human motivation. The theory explained that once human gets responses from human basic needs, human develops his or her behavior higher for their life completion. Human develops his or her experience and learns higher needs. External motivation factors also encourage the needs to change. Therefore, human have different levels of needs as:

1. Hierarchy of Needs Theory is a well-known motivation theory developed by Abraham Maslow, who is an American psychologist. The theory purposes that human has needs from the low to the higher level. The 3 main components were needs influence behavior, needs have higher level and much complicate, and the higher needs will begin after fulfilling the needs. There are 5 needs for human based on hierarchy of needs as:

1.1 Physiological Needs is the lowest need and basic need for human physiologically such as food, water, shelter. The needs of this level include sufficient income for living for daily consumption and accommodation. The proper working environment is also included such as cleanliness, brightness, ventilation air, basic health provision.

1.2 Safety Needs is the second need after fulfilling physiological need. The need for safety and security of physical and mental aspects include health and life insurance, fair rules and regulation of working place, labor union for fair compensation.

1.3 Love Need and Belongingness. When man felt secured and safety, he or she needs love, friendship, friend relationship, socialization and being accepted as a member in a group.

1.4 Esteem Needs. Once love need and belongingness has been met, human needs more personal status, pride and self-respect. Man appreciates his or her work achievement. They are confident in themselves and dignities. The needs are ranks, titles, respectable jobs, admiration and job advancement, etc.

1.5 Self-actualization Needs is a highest need to fulfill self-potential, need to achieve highest personal desire, prosperity, and develop one self's skills to the highest level and freedom to decide and create new things, stepping to higher position in career and work, etc.

Maslow divided the needs into 2 groups as deficiency needs, which are low level of needs such as physiological need and safety need and growth needs, which are high levels of needs such as love and belongingness, esteem need and self-actualization need. Somsiree Moonthongthip (2013) added that the needs depended on person's career stage, organization size and geographic location.

Meaning of Organizational Commitment

“Commitment” from royal institute dictionary (2011) means making a commit to follow. Organizational commitment causes achieving the organizational goal and success.

Supachai Rungcharoensuksri (2015) gave the meaning of “commitment” as positive attitude towards organization as a part of organization from sacrificing, loyalty to work for organizational interest and would like to be member of an organization. Allen & Meyer (1993) referred in Supachai Rungcharoensuksri (2015) that persons who have high organizational commitment because they want, need and ought to by explaining 3 organizational commitment aspects as feeling, existing and social norms, The meaning was the same as Jutamas Vivego (2012) concluded the meaning of “organizational commitment” was feeling, attitude and behavior expressing to organization by pride, accepting organizational values and goals, feeling of being as a part of an organization, intention and striving to fulfill an organizational success, being loyal to organizational and hold the membership of an organization with 3 characteristics as confidence and accepting organizational values and goals, fully striving for organizational work and strong desire to maintain being a member of an organization. Therefore, the researcher concluded the meaning that the organizational commitment is the expression of officers towards an organization in term of feeling, attitude and behavior in 3 components as:

1. Acceptance of the organization’s values, and purpose
2. Willingness to contribute to the benefit of the organization
3. Intention to remain in the organization

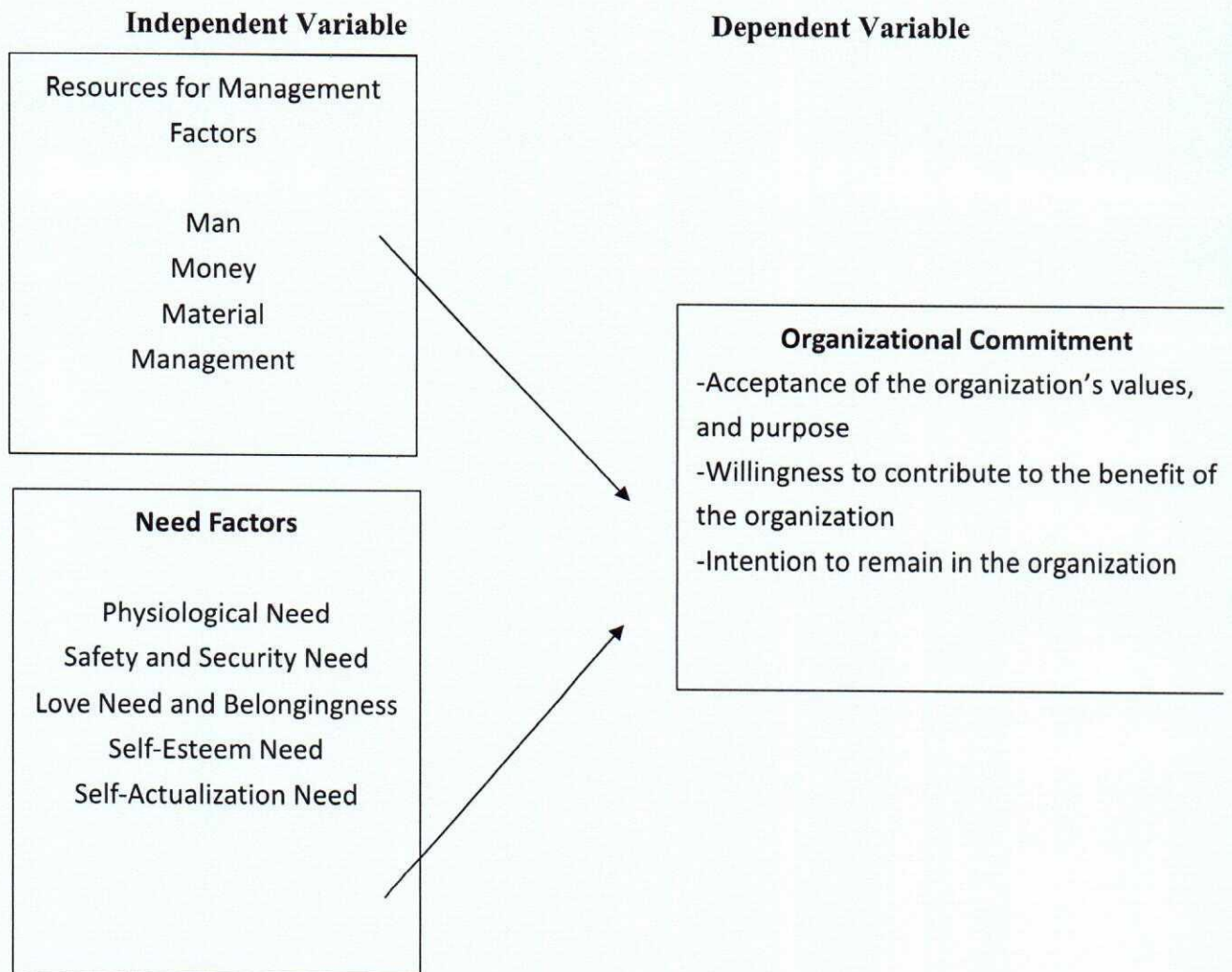
Ing-on Tanphan (2013) studied the research titled “The Quality of Work Life of Hotel Staff in Bangkok Areas” to study organizational commitment level of to study organizational commitment level and quality of life and to compare quality of work life of hotel staffs at a hotel standard level based on personal characteristics and to study relationship between organizational commitment and quality of work life of the hotel staffs in Bangkok Metropolitan Area at the hotel standard level. The samples were 558 hotel staffs from 13 hotels in Bangkok Metropolitan Area found that overall the officers have organizational commitment at a moderate level. They have organizational commitment at a high level in accepting organizational values and goals and intention and strongly striving for organizational interest. Quality of work life was at a moderate level. A comparative analysis of quality of life found that the 4 star hotel staffs who have different ages have different quality of work life. The 5 star hotel staffs who have different level of education have different quality of work life. The different salary level affected different quality of work life, particularly the 4 star hotels. However, the 3-5star hotel staffs who have different working (experience) years at a significance level of 0.05. The analysis of correlation showed that organizational commitments have a positive correlation with quality of work life at a significance level of 0.05 at every aspect. Later, there was a research focused on influences of organizational commitment towards maintaining 5 star hotel officers. Pimkamol Jakranukul. (2016) studied the effects of organizational commitment and quality of work Life on employee retention of five-star hotel staff in Bangkok Metropolitan Area. The research aimed to study influence of personal factors, organizational commitment and quality of work life affecting maintaining hotel staffs by distributing questionnaire instrument to the sampled 436 hotel staffs from 5 star hotels in Bangkok Metropolitan Area. The research results found that the staffs who have different position and monthly salary have different opinion towards maintaining staffs at a different level at a significance level of 0.05. Organizational commitment

and quality of work life have relationship with maintaining 5 star hotel staff at a significance level of 0.05. Organizational commitment and quality of work life influenced maintaining the 5 star hotel officers at a significance level of 0.05. Besides, there was a research on personal characteristics, working motivation and environment affecting organizational commitment of hotel staffs. Vivat Sangphet. (2015) did the research titled "personal characteristic, work motivation and organization environment affects organizational in five-star hotel employees in Bangkok and Metropolitan Areas to study the differences of personal characteristics, work motivation and organization environment affects organizational in five-star hotel employees in Bangkok and Metropolitan Areas by using questionnaire instrument in collecting data. The study found that the different gender and marital status affected different level of organizational commitment except age and working experience and monthly income. Working motivation affected organizational commitment and environment affected organizational commitment at a significance level of 0.05.

The related literature review concluded that personal factor, quality of life, working motivation and working condition affect organizational commitment level. The organizational commitment should be given precedence to maintain effective human resources, which matched this research topic. In addition, the researcher reviewed Somsiree Moonthongthip's research (2013) referred in Bhuchanan II (1974) studied and compared the organizational commitment of executives in public and private sectors. It pointed out that the best personal characteristics variable to predict the organizational commitment level was seniority and working duration with the organization. The longer the person works in the organization, more organizational commitment level of his or her is increased positively.

Hrebiniak and Alutto (1972) studied the organizational commitment towards service organizations of primary school teachers, high school teachers and registered nurses in 3 hospitals of Western New York found that females whose based on age, marital status, education level, working duration, participation in decision making in policy and operational level, centralization of decision making, organizational commitment relationship showed that gender has relationship with the organization. Females thought that to leave the organization is riskier than male. Therefore, females did not change the job as much as males. Based on marital status, single females tend to change the job easier than females who are widows. The widow females considered that changing jobs affected their security and loss. Therefore they did not change the job. In addition, age variable affected organizational commitment. The age caused decision making and perception at a different level. The old workers perceived that they may not be wanted or interested by new organizations. They decided to stay to work with the current organizations.

2.2. Conceptualization



Objective

To study factors influencing hotel accountants' organizational commitment.

Research Hypothesis

1. Resources for management factors influence organizational commitment of 3-5 star hotel accountants, Pattaya City, Chonburi Province.
2. Need factors influence organizational commitment of 3-5 star hotel accountants, Pattaya City, Chonburi Province.

3. Methodology

3.1. Measurement

This research is qualitative which collected the data by distributing questionnaire instrument to 150 hotel accountants from 15 (3-5 star) hotels, Pattaya City, Chonburi Province. The research duration was from August-December, 2018.

Population is the 3-5 star hotel accountants, Pattaya City, Chonburi Province. There are 150 hotel accountants from 15 hotels.

Samples are 112 hotel accountants from 3-5 star hotels, Pattaya City, Chonburi Province from Krejcie & Morgan sample size table.

Variables

Independent variables are personal factors, resources for management factors and need factors

Dependent variables are hotel accountants' organizational commitment

Research Instrument

The research instrument was the questionnaire developed by studying document, textbook and related researches on management, management factors, organizational commitment and its factors and characteristics of hotel accounting jobs in the accounting department of 3-5 star hotels in order to understand the content and determine the variables to construct the research instrument.

The research instrument is the questionnaire which is divided into 4 parts as:

- Part 1: Personal information of hotel accountants
- Part 2: Hotel accountants' resource for management factors
- Part 3: Hotel accountants' need factors
- Part 4: Hotel accountants' organizational commitment factor

The research instrument has been test of content validity (questions and objectives) by using Index of Item Objective Congruence (IOC) with 3 experts in the fields of hotel accounting and management. After that, the questions have been adjusted and corrected. Then, the research instrument has been test of reliability. The reliability analysis (coefficient) (Cronbach's Alpha) has been done by tryout of 40 sets of the questionnaire with the similar group. The reliability analysis was equal to 0.852.

Inferential statistics is the statistics obtained from samples which have been appropriately sampling and inference. In the research, it applied regression analysis to construct the appropriate simple regression equation model to analyze the data of factors influencing organizational commitment of 3-5 star hotel accountants, Pattaya City, Chonburi Province.

4. Results

4.1. Profile of the respondents

Analyzing simple linear regression to study factors influencing organizational commitment of 3-5 star hotel accountants, Pattaya City, Chonburi Province. The factors of the study are hotel accountants' resources for management factors and hotel accountants' need factors. The sample size was determined by Krejcie & Morgan sample size table. Since there are 150 hotel accountants, the sample size is 112 hotel accountants. At a confidence level of 95%, by considering the Sig. value which is less than 0.05, there are 2 regression equation models from the factors used in the study as:

Case 1: Study hotel accountants' resource for management factors by processing statistical program and constructing the regression equation model from Enter Method by the researchers has concluded as:

$$CM = 2.347 + 0.399M \quad (1)$$

(8.886)*

(5.943)*

Adjusted R square = 0.236 F-Statistic = 35.315
 R square = 0.243 Std. Error of the Estimate = 0.50922
 P-value = 0.000 Mean of Residual = 0.259

Given the figures in the bracket are t-statistics of regression coefficient of each factor

* is significant at a confidence level of 95%

CM is estimator of hotel accountants' organizational commitment value.

M is hotel accountants' resource for management

The results found that R square was 0.243, which was close to 0. This showed that hotel accountants' resource for management factors influencing hotel accountants' organizational commitment only 24.3%. When considering value of Adjusted R square, which was equal to 0.236. It showed that:

Factors of hotel accountants' resources for management influencing organizational commitment of hotel accountants only 23.6% and when considering F-Statistics, which is equal to 35.315 by given P-value = 0.000, which is less than 0.05, showed that hotel accountants' resource for management factors in analyzing regression can predict hotel accountants' organizational commitment at a confidence level of 95% and when considering t-statistics value found that hotel accountants' resource for management factors can predict hotel accountants' organizational commitment at a confidence level of 95%.

Case 2 Study hotel accountants' need factors from processing SPSS in constructing the model. The researcher chose regression equation by using Enter method. The solution was as below:

$$CM = 0.668 + 0.851ML \quad (2)$$

(3.422)* (16.707)*

Adjusted R square = 0.715 F-Statistic = 279.133

R square = 0.717 Std. Error of the Estimate = 0.311

P-value = 0.000 Mean of Residual = 0.097

Given The figures in the bracket was t-statistics of regression coefficient of each factor.

* At a significance level of 0.05

CM is estimator of hotel accountants' organizational commitment

ML is hotel accountants' need factors

The results found that R Square was equal to 0.717, which was close to 1. It showed that hotel accountants' need factors influence hotel accountants' organizational commitment at 71.7%. When considering Adjusted R square value, which was equal to 0.715. It showed that hotel accountants' need factors influence hotel accountants' organizational commitment at 71.5%. And when considering F-Statistics value, it was equal to 279.133, given P-value = 0.000, which was less than 0.05. It showed that hotel accountants' need factors from regression analysis can predict hotel accountants' organizational commitment at a confidence level of 95%. and when considering t-statistics value, it found that hotel accountants' need factors can predict hotel accountants' organizational commitment at a confidence level of 95%.

When considering comparing the data of 2 cases, it found that hotel accountants' need factors influences organizational commitment of hotel accountants more than the hotel accountants' resource for management factors because the hotel accountants' need factors can explain organizational commitment of hotel accountants up to 71.7% The hotel accountants' resource for management factors can explain the hotel accountants' organizational commitment only 24.3%.

5. Discussion and Conclusion

5.1. Discussion and implications

The result analysis of factor affecting organizational commitment of 3-5 star hotel accountants, Pattaya City, Chonburi Province by analyzing simple regression analysis of human resource management factors and 3-5 star hotel accountants' need factors, Pattaya City, Chonburi Province to construct the model to predict organizational commitment of 3-5 star hotel accountants, Pattaya City, Chonburi Province as below:

The equation model can predict organizational commitment of the 3-5 star hotel accountants, Pattaya City, Chonburi Province by studying resources for management factors found that resources for management of hotel accountants influence hotel accountants' organizational commitment only 23.6% at a confidence level of 95%.

The equation model can predict organizational commitment of 3-5 star hotel accountants, Pattaya City, Chonburi Province by studying hotel accountants' need factors found that hotel accountants' need factors influence hotel accountants' organizational commitment up to 71.5% at a confidence level of 95%.

5.2. Conclusion

The researcher concluded that the need factors of 3-5 hotel accountants, Pattaya City, Chonburi Province, influence organizational commitment more than resources in management factors. Therefore, hotel managers or human resource management should give importance for hotel accountants' need factors. They should motivate and increase morale to the hotel accountants for more organizational commitment. This will reduce quitting jobs of the hotel accountants efficiently.

5.3. Limitation of this study and suggestions for future study

The 3-5 star hotel managers can use the research results to plan for human resource management since the result showed importance of resources for management factors and need factors of the hotel accountants influence organizational commitment, such as solving the high turnover problem. Besides, the research method can be used as a method to study organizational commitment to other departments to maintain human resources.

The results of the research, which mainly focused on hotel business-one of the major service industry, can be expanded to other business in service industry in order to help the service industry entrepreneurs to find guidelines for real factors to increase organizational commitment and harmony, which leads to efficient organization management in every factor.

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