

MEDIATING ROLE OF JOB SATISFACTION OVER THE IMPACTS OF EMOTIONAL COMPETENCES OF EMPLOYEES ON PERCEIVED SERVICE QUALITY: A RESEARCH ON ACCOUNTING PROFESSIONALS

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ABSTRACT

Customer satisfaction and service quality are the key parameters in the strategic competition of today's world. Accounting sector is among the sectors with intensive competition and customer satisfaction for competitive advantage. Beside intensive mental effort, the sector also requires emotional effort. Therefore, emotional competences should be assessed and service quality designating the level of customer satisfaction should be evaluated. The present study was conducted to investigate the relationships between the emotional competences and perceived service quality of accounting professionals and to determine the mediatory role of job satisfaction in such relationships. Significant positive relationships were observed among emotional competences, job satisfaction and perceived service quality. Hierarchical regression analysis indicated the partial mediatory role of job satisfaction between emotional competence and perceived service quality. Ultimately, limitations of this study were pointed out and recommendations were provided for future studies to be carried in this subject matter.

Keywords: Emotional Competence, Perceived Service Quality, Job Satisfaction

ÇALIŞANLARIN DUYGUSAL YETERLİLİKLERİNİN ALGILANAN HİZMET KALİTESİ ÜZERİNDEKİ ETKİSİNDE İŞ TATMİNİNİN ARACILIK ROLÜ: MUHASEBECİLER ÜZERİNDE BİR ARAŞTIRMA

ÖZ

Günümüz koşullarında müşteri memnuniyeti ve hizmet kalitesi stratejik rekabetin anahtarı durumundadır. Muhasebecilik sektörü de rekabetin yoğun yaşandığı ve rekabet üstünlüğü için müşteri memnuniyetinin ön plana çıktığı sektörler arasında yer almaktadır. Muhasebecilik mesleğinin yoğun bir zihinsel emekle birlikte duygusal emek de gerektirmesi duygusal yeterliliklerinin değerlendirilmesi ve müşterinin beklentilerinin karşılanma derecesini ifade eden hizmet kalitelerinin belirlenmesini gerekli kılmıştır. Bu çalışmanın amacı, muhasebe meslek elemanlarının duygusal yeterlilikleri ile algıladıkları hizmet kalitesi arasındaki ilişkiyi belirlemek ve bu ilişkide iş tatmininin aracılık rolünü ortaya koymaktır. Çalışmanın sonucunda duygusal yeterlilik, iş tatmini ve algılanan hizmet kalitesi arasında anlamlı pozitif yönlü ilişkiler tespit

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edilmiştir. Yapılan hiyerarşik regresyon analizi sonucunda duygusal yeterlilik ve algılanan hizmet kalitesi arasında iş tatmininin kısmi aracılık rolü bulunduğu tespit edilmiştir. Son olarak bu çalışmanın bazı kısıtlarının olduğu vurgulanmış ve gelecekte bu alanda araştırma yapacaklara bazı önerilerde bulunulmuştur.

Anahtar Kavramlar: Duygusal Yeterlilik, Algılanan Hizmet Kalitesi, İş Tatmini

INTRODUCTION

Through the concept of globalization, the rapid changes occurring in social, technological and cultural issues allow the businesses easy and faster business transactions. On the other hand, such changes also increase the physical, emotional and/or intellectual work loads of employees. Physically, intellectually and in particular, emotionally exhausted individuals are not able to provide value-added for their organizations and they are even prone to mental stress, depression, job dissatisfaction, exhaustion, stress and similar negative outcomes. Right at this point, the concept of emotional competence (Somuncuoğlu, 2005: 283), indicating the necessary competences for constructive behaviors complying with the role of individuals in both their working and social lives, may provide a solution to businesses.

Recent neurologic and psychological studies indicated that the emotions of individuals had significant impacts on their decisions, motivations and activities (Offerman et al., 2004: 220). Organizational behavior researchers with a traditional perspective generally evaluate business employees within the framework of their cognitive competences and intelligence, and most of the time disregard their emotions. However, emotional competences, including an understanding of the own feelings those of, co-workers and of the customers they serve and the performance of behaviors accordingly, are more significant issues in employee performance. Especially for the businesses operating in the service and communication sector, individuals with the capability and competence to manager their emotions play key role (Salovey et al., 2000: 186; Vij et al., 2010: 25). Therefore, businesses should improve the emotional competence of their employees to provide the best service to customers and the best performance.

On the other hand, the stress concept, known also as the disease of the 21st century, is another key parameter for the success of businesses. Regardless of the type of work, individuals are always faced with stress. However, the level of stress may increase or decrease based on the type and content of the job (Erdoğan et al., 2009: 447). On the other hand, stress does not always result in negative outcomes and there may sometimes be encouraging or stimulating stress sources. Frequently, stress turns into a factor influencing the health of employees and results in job dissatisfaction, exhaustion, underperformance,

customer dissatisfaction and similar negative organizational outcomes (Robins, Judge, 2012: 76).

The service sector (including accounting profession), with its special characteristics is a type of business creating a high level of stress both in managers and employees. Similarly, the accounting sector is also a manpower-oriented service sector and creates excessive stress in employees because the service is not standardized or tangible; it is not able to be produced, consumed or stored concurrently and it requires high-level precaution, attention, concentration and long-working hours. Therefore, accounting professionals are required to expend intensive emotional efforts and they are always under pressure to supply a high-quality service to customers.

Service quality is the most basic performance indicator for service businesses. Services are intangible products produced to meet the demands and expectations of the customer (Neal et al., 1994:369-370). The intangible nature and difficult objective measurement of service quality result in some problems in the measurement and assessment of this parameter. Therefore, some sub-factors or items should be taken into consideration in service quality measurements (Christopher et al., 1996:15). Among these factors, reliability, readiness to provide service, merit, access, speed, good business relationships, credibility, safety, understanding and knowing customers, concretization of the service and communication may be considered in assessing the quality of a service (Zerenler, Öğüt, 2007:503). High service quality strengthens customer satisfaction and the satisfied customer, in turn, develops a sense of loyalty and commitment. Within the hierarchical relationships among quality-satisfaction-commitment, business managers should fully comprehend the emotional competences of employees.

Accounting professionals right at this point provide services for both their customers and managers, actively communicate and create instant solutions to possible problems. Therefore, employees with high sufficiency in understanding and managing the emotions of the individuals may satisfy customers and managers. In other words, the accounting professionals with high emotional competence are expected to provide high quality service to their managers and customers. Similarly, accounting professionals performing their tasks requiring intensive mental effort are under time stress in certain periods (tax payment, insurance payment periods, balance sheets preparation periods). Their profession therefore requires emotional effort for intensive human relations and forces them to work out under intensive pressure and stress. However, the accounting professionals with positive attitudes to their business and business place and loving their business are expected to perform their professions ambitiously. The individuals with high emotional competences commonly have

high job satisfaction and thus such a case positively reflect on their service quality provided to customers and managers. Therefore, determination of emotional competences, job satisfactions and service qualities of accounting professionals are significant issues for positive organizational outcomes in their organizations. Determination of service quality of accounting professionals are also significant for both to determine the levels of customer satisfaction from the services provided by the organization and to assess the performance of employees. Thus, moving from this point, the objective of the present study was set as to determine the relationships between the emotional competences and perceived service quality of accounting professionals and to propose the mediatory role of job satisfaction in those relationships.

A. EMOTIONAL COMPETENCE

Emotional competence is the integrative term for skills that concern the accurate or effective perception, comprehension, regulation and utilization of affect and affective information (Giardini, Frese, 2006: 64). In other words, emotional competence can be defined as the activation, management and guidance capacity of individuals with regard to their feelings in a social environment and varies based on the intensity of individual feelings and goals (Saarni, 1999: 2; Huy, 1999: 329). In this sense, emotional competence describes the capacities of individuals to guide their behaviors related to organizational goals and norms based on changing emotional circumstances.

Businesses have a nature which includes various conflicts, ambiguities and personal incompatibilities. It is not always possible to develop a proper or global strategy to overcome any unexpected emotional circumstances (Verbeke et al., 2004: 2). At this point, emotional competence, meaning as the ability to train the feelings of an individual, comes to the fore.

Since accounting profession is labor-intensive business and requires collaboration of employee, manager and customer, it brings together various problems and conflicts. Overcoming such conflicts will only be possible through mutual understanding of feelings of individuals and successful management of such feelings. Highly competent accounting professionals may interpret the emotions of individuals and create instant solutions to unexpected cases. Such competences constitute the keys of organizational success of accounting professionals.

In the literature, studies about emotional competence usually focus on organizational (business) outcomes such as performance (Offerman et al., 2004; Verbeke et al., 2004; Jayan, 2006; Kim et al., 2009;), service quality, customer satisfaction (Giardini, Frese, 2006; Delcourt et al., 2013), job satisfaction (Jayan, 2006), and job stress (Humpel, Caputi, 2001; Forcina, 2012). However,

there have not been any studies investigating the relationships between emotional competence and perceived service quality. The present study looks for a negative relationship between emotional competence and job stress and a positive relationship between emotional competence and job satisfaction. Similarly, a positive relationship will be hypothesized between perceived service quality and emotional competence.

B. JOB SATISFACTION

Job satisfaction is defined as an emotional reaction of an employee created through evaluation of the job and working environment (Bakan, Sözbilir, 2013: 3). Job satisfaction is especially significant in businesses with intense working conditions and mental fatigue (i.e. accounting business). The interactions between the working environment and individual needs or experiences result in either job satisfaction or dissatisfaction. Knowledge and emotions like happiness and sadness seen, experienced and gained throughout the entire working life of individuals (accountants) form their attitudes towards their jobs and businesses. Job satisfaction constitutes the general structure of such an attitude (Rue, Byars, 1995). Job satisfaction in employees positively affects not only their physical and mental states but also their emotions. Positive emotions improve job satisfaction and satisfied employees exhibit better performances and consequently yield better service quality.

Besides the results indicating positive relationships between emotions and job satisfaction (Wong, Law, 2002; Jayan, 2006; Trivellas vd., 2011), there are other studies in the literature which do not indicate any significant relationships between them (Gürbüz, Yüksel, 2008; Carmeli, 2003). In literature, relationships of job satisfaction of accounting professionals with organizational commitment, job quit intention, behavioral job outputs and performance (Mobley, 1977; Norris, Niebuhr, 1984; Chenhall, Brownell, 1988; Almer, Kaplan, 2002). On the other hand, Parkington and Schneider (1979), Hallowell vd. (1996), Malhotra and Mukherjee (2004), and Snipes et al. (2005) reported significant positive relationships between job satisfaction and service quality. In the light of such studies, a significant positive relationship will be hypothesized in this study between job satisfaction and emotional competence-perceived service quality.

C. PERCEIVED SERVICE QUALITY

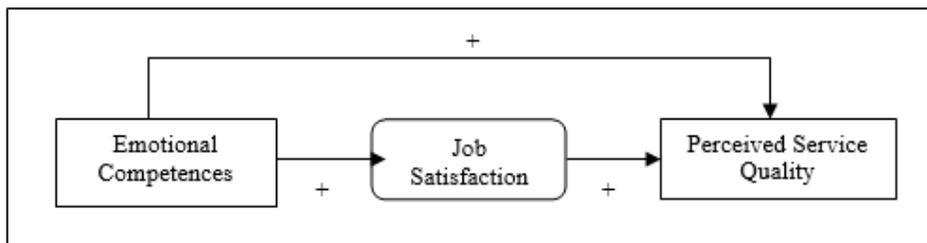
In recent years, customer satisfaction (Luo, Homburg, 2007) and service quality to provide this satisfaction have constituted the focus of marketing studies. A sustainable competitive advantage is only possible with customer satisfaction. Businesses have to create a strong quality perception in customer's minds with a quality concept, gaining a meaning through meeting the

customer's expectations (Parasuraman et al., 1985). Parasuraman et al. (1988) pointed out customer representative interactions and how service is provided to customers as the basic indicators of service quality.

It was observed in practice that improved service quality enabled businesses to gain more new customers, increased business volumes with current customers, improved the competitive power of businesses and decreased the efforts and costs to prevent mistakes in business operations. Therefore, better service quality is the very basic objective of service businesses (Zerenler, Ögüt, 2007: 502).

Customer satisfaction constitutes the sources of sustainable competitive advantage in accounting sector. Customer satisfaction is assessed through the levels of customer expectations met by the services of accounting professionals. The more they meet the customer expectations, the higher the quality of the service they provide. In literature, service quality is generally measured as expected and perceived service quality and (generally) assessed by customer or manager and employees (Parasuraman et al., 1988: 15). In this study, employees assessed the quality of the services they provided. Such a case constituted a limitation for employees since employees may tend to positively assess their own services. Research on service quality revealed that service quality was directly related to business performance (Varinli et al., 2002; Bitner et al., 1990; Parasuraman et al., 1990; Bernd, 1993), customer satisfaction and purpose of purchase (Parasuraman et al., 1985; Banar, Ekergil, 2010), and to emotional intelligence and competence (Giardini, Frese, 2008; Naeem et al., 2008). While relating service quality with customer satisfaction, a relationship is also expected between the perceived service quality and job satisfaction of employees. In keeping with these findings, the following hypotheses were tested in this study (Research Model):

- H1:** There is a positive significant relationship between the emotional competences and perceived service quality of accounting professionals.
- H2:** There is a positive significant relationship between the emotional competences and job satisfaction of accounting professionals.
- H3:** There is a positive significant relationship between job satisfaction and the perceived service quality of accounting professionals.
- H4:** There is a mediating role of job satisfaction between the emotional competences and perceived service quality of accounting professionals.

Figure 1: Research Model

D. METHODOLOGY

1. Sample and Procedure

The research universe was composed of independent accounting professionals in Kayseri. Therefore, the universe included certified public accountants, certified public accountant financial advisors and sworn-in certified public accountants. There were 541 accounting professionals independently working from their offices during the research period. Therefore, the sample size was determined accordingly and questionnaire forms were distributed. Of the accounting professionals, 175 responded to the questionnaires and therefore the response rate was found to be 32%.

2. Scales

Research data were gathered through questionnaire forms. The questionnaire forms were composed of three sections. The first section includes questions about the demographic characteristics of the participants. The second section contains the scale to determine the emotional competence of accounting professionals. Finally, the third section includes a scale to determine perceived service quality, job stress and job satisfactions levels. The information about the relevant scales is provided below.

Emotional Competence: A scale developed by Verbeke et al. (2004) was used to determine the emotional competence levels of the participants. The emotional competence was measured with 17 statements indicating “I help the beginners although it is none of my business” and developed in a 5-point Likert scale. The Cronbach alpha value, indicating the scale reliability, was found to be 0.931.

Service Quality: A scale developed by Erol (2007) was used to determine the perceived service quality of participating accounting professionals. The service quality was measured with 11 statements indicating “I am ready to make an effort beyond expectations to provide contributions to success of the

organizations I work in” and developed in a 5-point Likert scale. The Cronbach alpha value of the scale was calculated as 0.963.

Job Satisfaction: The Minnesota Job Satisfaction Scale (Weiss et al., 1967), which is composed of 20 questions, was used to measure the job satisfaction levels of the participants. The Cronbach alpha value of the scale was calculated as 0.912.

In these scales, “1” represents totally disagree and “5” represents totally agree. The scales exhibited sufficient reliability levels. In general, a Cronbach’s alpha value of 0.70 is considered adequate in order to ensure the reliability of the internal consistency of a scale (Nunnally, 1978: 245).

E. THE RESULTS

1. Demographical Characteristics

The demographic characteristics of the participating accounting professionals are presented in Table 1.

Table 1: Demographic characteristics of participants

	f	%
Gender		
Male	139	79.4
Female	36	20.6
Age		
20-30 years	76	43.4
31-40 years	63	36
41-50 years	21	12
≥ 51 years	15	8.6

N=175

In the current study, the demographic characteristics were not considered with regard to the variables of the research model. As seen in Table 1, about 80% of the participants were composed of male accounting professionals under the age of 40.

2. Mean Value of Research Variables and Correlation Table

Mean values and standard deviations of the research variables are provided in Table 2.

Table 2: Mean and Standard Deviations of Variables

Variables	Mean	Std. Dev.	1	2	3
1. Emotional Competence	3.95	0.78	1		
2. Job Satisfaction	4.03	0.84	0.758*	1	
3. Perceived Service Quality	3.77	0.89	0.764*	0.859*	1

* Correlation is significant at 0.01 level (2-tailed).

Table 2 reports means, standard deviations, correlations among variables, and Cronbach's alpha coefficients. As predicted, emotional competence was positive and significantly correlated with job satisfaction and perceived service quality at 0.01 level. Thus, the results supported hypotheses H1, H2 and H3.

Three-step regression analysis recommended by Baron and Kenny (1986:1177) was used to determine the mediating role of job satisfaction in relationships between emotional competence and perceived service quality of accounting professionals. Initially, cause and effect relation was investigated between independent variable (emotional competence) and dependent variable (perceived service quality). Secondly, a regression analysis should be carried out between the independent variable (emotional competence) and the variable with mediating effect (job satisfaction) and significance of the relationship should be assessed. Finally, a regression analysis should be performed to control the independent variable (emotional competence) between the mediating variable (job satisfaction) and dependent variable (perceived service quality). To identify any mediating effect after these analyses, it should be assessed in the second step whether or not the effects of independent variable (emotional competence) on dependent variable (perceived service quality) fully released. If there is a decrease in relationship and the relationships is still significant, then "relative mediating effect" should be mentioned; if the effects totally release, then "full mediating effect" should be mentioned. On the other hand, in this step, the relationship between mediating variable and dependent variable should maintain the level of significance (Baron, Kenny 1986: 1177). Analyses results are presented in Table 3.

With the first test to see the relationships between emotional competence of accounting professionals and perceived service quality, hierarchical regression analysis revealed that emotional competences of the employee ($\beta=0.76$; $p<0.01$) had significant positive effects on perceived service quality. Therefore, H1 hypothesis was supported.

With the second test, effects of emotional competences of the employee on job satisfaction were investigated. Analysis results revealed that emotional competence of the employees had significant positive effects on job satisfaction ($\beta=0.85$; $p<0.01$). Thus, H2 hypothesis was also supported.

Table 3: The Results of Hierarchical Regression Analyses: The Effects of Emotional Competence and Job Satisfaction on Perceived Service Quality

Test1	Job Satisfaction		Perceived Service Quality	
	B	t	B	t
Emotional Competence			0.764*	15.764
R			0.584*	
Adj. R			0.581*	
F			242.545	
Test 2				
Emotional Competence	0.859*	22.021		
R	0.737*			
Düz. R	0.736*			
F	484.933			
Test 3				
Emotional Competence			0.266*	4.720
Job Satisfaction			0.657*	11.625
R			767*	
Adj. R			764*	
F			283.426	
Dependent variables: Perceived Service Quality				
*p< 0.00				

With the third and the last test, the effects of emotional competence and job satisfaction of employee on perceived service quality were investigated. The hierarchical regression analysis revealed that with decreasing effects of emotional competences on perceived service quality, job satisfaction of which mediating role was investigated maintained the significance with increasing regression coefficients. Right at this point, it was observed that emotional competence ($\beta=0.26$; $p<0.01$) and job satisfaction ($\beta=0.65$; $p<0.01$) of employees had significant positive effects on perceived service quality. These results indicated the (Relative mediating effect) mediating role of job satisfaction between emotional competence and perceived service quality of employees. Based on these results, H4 hypothesis was supported. The hypothesis results are provided in Table 4.

Table 4: Hypothesis Test Results

	Hypothesis	Route Coefficient	Result
H1	EC→PSQ	0,76*	ACCEPT
H2	EC→JS	0,75*	ACCEPT
H3	JS→PSQ	0,85*	ACCEPT
H4	Mediating impact of JS in effects of EC on PSQ	0,65*	ACCEPT

*p < 0.01

CONCLUSION

Besides cognitive intelligence, recognition of the significance of emotional intelligence in business life has resulted in a new area of research for organizational behavior science (such as emotional intelligence, emotional effort, emotional competence, negative and positive emotionality). In recent years, the concept of emotional competence, expressing the capacities of individuals to guide their behaviors and attitudes related to organizational goals and norms in accordance with changing emotional circumstances, has come to the forefront. The present study was therefore conducted to investigate the relationships between the emotional competence and perceived service quality of accounting professionals in Kayseri/Turkey and to determine the mediatory role of job satisfaction in such relations.

Significant relationships were observed in this study between emotional competence and perceived service quality. The current findings support the results of Giardini and Frese, (2006); Delcourt et al. (2013) who reported positive relationships between emotional competence and service quality-customer satisfaction. Similarly, significant relationships were also observed between emotional competence and job satisfaction. These findings support the results of Jayan (2006). The positive perception of the working conditions of accounting professionals over job stress may result in a positive perception for service quality. Significant positive relationships were also observed between job satisfaction and perceived service quality and such findings comply with the results of Parkington and Schneider (1979), Hallowell et al., (1996), Malhotra and Mukherjee (2004), and Snipes et al., (2005).

The hierarchical regression analysis revealed that job satisfaction had a mediatory role between emotional competence and perceived service quality.

Based on these outcomes, what is the meaning of the mediatory role of job satisfaction in the effects of emotional competences of accounting professionals on their perceived service quality? Accounting professionals spend both mental and emotional effort in their businesses. Therefore they should poses the competence of proper understanding and management of the feelings of

individuals to improve satisfaction levels of their customers (to improve their service quality) and their attitudes toward their business have also significant impacts. In relationships between emotional competence and service quality of employees, businesses should have practices taking the employee expectations like service-quality improving communication, organizational trust, organizational support, conflict management, organizational justice, organizational commitment, enhancement and **job satisfaction** into consideration. When these factors were taken into consideration, positive organizational outcomes will be possible. In other words, in accounting businesses with intense work load, customer relations, time and manager pressure-like various stress factors, job satisfaction of the employees should also be considered together while assessing the relationships between emotional competence and service quality of them. There are limited studies in literature considering the emotional competence and employee expectations (especially organizational justice, communication, organizational support, conflict management, and enhancement).

The present study may provide some significant contributions to literature. Initially the relationships between emotional competence of accounting professionals and perceived service quality were assessed. In accounting businesses, customers, employers and employees are in mutual interactions and customer satisfaction requires high emotional competences. Positive outcomes of those individuals with such competences (service quality, productivity, performance, efficiency ...) realized based on their feelings of happiness and worthy in job places. In brief, the employees satisfied with their work places may please their customers more. In this context, a different perspective including the mediating role of job satisfaction in relationships between emotional competence and service quality of accounting professionals was added to literature. The mediating role of job satisfaction in relationships between emotional competence and service quality may provide significant contributions for the future studies.

The current results should be viewed in light of some possible limitations of this study. Initially, measurement of service quality with the perception of employees may be considered as a limitation. Another limitation may be the single location of the employees (Kayseri) since it may result in limited data and prevent the generalization of the results over the entire country and so on.

In conclusion, future researchers may investigate the relationships between the emotional competences and service qualities of different sectors in different provinces and they may study differences in the job's stress perceptions of accounting professionals by taking other organizational outcomes into consideration.

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