



TITLE The Mediating Effect of Job Satisfaction Between Transformational Leadership and Organizational Commitment: An Examination of Small Certified Public Accounting Firms in the Mid-Atlantic Region of the United States of America

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OBJECTIVE The purpose of this study was to examine the mediating effect of job satisfaction between transformational leadership and organizational commitment of employees of small certified public accounting firms in the Mid-Atlantic region of the United States of America.

METHODOLOGY

The participants in the study were 225 employees from 181 small certified public accounting firms in the Mid-Atlantic Region of the United States; 23 were managers and 202 were observers. Respondents provided demographic information and completed the Leadership Practices Inventory, Job Satisfaction Survey (Spector, 1997), and Organizational Commitment Questionnaire (Meyer, et al., 1993). The typical respondent was male (52%), Caucasian (69%), from Maryland (58%), had 1-5 years with the current firm (61%), held a college (65%) or graduate degree (19%), and was in a non-managerial role (90%). Cronbach's alpha in this study for the total LPI was .99.

KEY FINDINGS

Transformational leadership (total LPI scores) had a statistically significant, positive impact on total organizational commitment, as well as affective and normative commitment, but not continuance commitment. Transformational leadership was also significantly and positively related with job satisfaction. Partial support was found for a mediating effect of job satisfaction on the relationship between transformational leadership and the three commitment dimensions.