

## Organizational Commitment of University Employees from the Social Factors Perspective

Imad Al Zeer<sup>1</sup>, Amjad Abdallah Alkhatib<sup>2\*</sup>, Majed Alshrouf<sup>3</sup>

<sup>1</sup>*Palestine Ahliya University, Department of Management, imad@paluniv.edu.ps*

<sup>2</sup>*Palestine Ahliya University, Department of Accounting, amjad@paluniv.edu.ps,  
(Corresponding author)*

<sup>3</sup>*Palestine Ahliya University, Department of Accounting, majed@paluniv.edu.ps*

### Abstract

*The current study aims at examining the direct relationship between public spirit, ethics, and peer influence as independent variables and organizational commitment issue. The questionnaires were distributed on Southern West Bank Universities. About 166 usable questionnaires were collected for analysis. Using partial least square approach, the data was analysed. Consequently, the results indicate that the public spirit, ethics, and peer influence have positively significant relationship with organizational commitment. The result had hence provided an insight for administrations to maximize their effort and encourage employees' commitment. The absence of organizational commitment can affect the organizations' performance and effectiveness, thus discouraging its development.*

**Keywords:** *Public Spirit, Ethics, Peer Influence, Organizational Commitment*

### 1. Introduction

Organizational commitment is extremely important to learn in educational institutions, particularly in institutions of higher education, in which human resources are originated and also responsible for teaching the mental power of people (Al Zeer et al., 2019; Malik et al., 2010). A University is a domain where trained manpower of different abilities are being educated likewise an avenue to improve the human resources essential to maintain the economy (Adekola, 2012; Alzeer, 2018). A teacher constitute a major element in an educational system, as he undergoes different significant responsibilities. The level of commitment and ultimately job satisfaction among teachers are responsible for the general performance in the universities. Therefore, understanding their attitudes and behaviours requires extra attention in administration (Tsui & Cheng, 1999). Organizational commitment as well represent a feeling of commitment to individual's organization, the willingness to perform excellently for that organization, and determination to remain in the organization (Meyer & Allen, 1991).

Therefore, satisfied employees are expected to be committed and have a firm belief in the aims and objectives of the organization. Organizational commitment is generally described in the behavioural and management sciences extant literature as an important element in the link between organizations and individuals. Raju and Srivastava (1994) defined organizational commitment as “an element that develops the relationship of an individual to the organization. Staffs are considered as committed to an organization only if they voluntarily continue to associate with the organization and put in additional effort to reaching organizational aims” (Raju & Srivastava, 1994). Authors claim that the greater the levels of effort put in by staffs with greater levels in organizational commitment will lead to greater levels of effectiveness and performance at both the organizational and individual level (Adekola, 2012). Kanter (1968) sights organizational commitment as the preparedness of employees to dedicate energy and faithfulness to an organization.

Generally, organizational commitment is considered a strong principle in as well as acceptance of an organization's values and, a preparedness to put forth considerable effort in line with interest of the organization, and an exact desire to conserve organizational attachment (Porter et al., 1974). Organizations succeed or fail based on their employee, as the employees are in charge for the numerous duties and functions within an organization (Paoline et al., 2006). The current research responds for

firms raising concerns about their willingness to have a devoted employees to improve their organizational performance, thus current study investigates the determinants of employees' organizational commitment. The idea of commitment in an organization is still part of the most studied and interesting ideas in the fields of management, human resource and organizational behaviour (Cooper-Hakim & Viswesvaran, 2005). The reason is that when the organization faced with the duty of developing employees' commitment to organizations, experts and researchers are also faced with confounding, inconsistent findings, contradictory (Mercurio, 2015).

Meyer and Herscovitch (2001) identified in spite all attention diverted to the learning of organization committed, there are significant misperceptions and differences in what committed is all about, how it develops, its aim and the impact on behaviour. An immense studies has be dedicated to the learning of the background and effects of commitment in an organizational settings such as commitment to the job, the occupation, the workgroup, the union and the occupation itself. However, based on literature analysis, the present study is seen as one of the first studies in examining organizational commitment in the Palestine Universities. It is certain that huge work schedule, insufficient provision of fund, and continuous pressure of little enrolment which continuously impends functioning financial plan of Palestinian Universities also contribute to the reasons why employees in a particular organization will certainly not feel committed to as their works are continuously on the lines when the universities do not admit as many as required students to assure even their payments. Three factors that are believed to have an effect on University staffs' commitment toward their organizational commitment namely, public spirit, ethics, and peer influence. To the best knowledge of the researchers, the current study extends the literature by incorporating the direct influence of the public spirit, which consider as a positive attitude adopted by individuals for the benefit of the public that may courage employees to organizational commitment.

## **2. Literature Review and Hypothesis Development**

### **2.1 Public Spirit and Organizational Commitment**

According to Kelman (1987) public spirit involves acting against one's self-interest and thinking about others when taking a stand. Public spirit also denotes good attitude employed by the people that lead to benefit for the public, even if this could lead to an individual cost and lessening of one's individual benefit (Andriani, 2015). Also, public spirit can be defined as a positive attitude adopted by people for the benefit of the public. In relation to organizational commitment, Kinjerski and Skrypnek (2004) documented that the spirit at work in a different state that has physical, mystic affective, interpersonal, intellectual, and spiritual one dimensions. This situation involves physiological stimulation, positive affect, conviction that one's effort makes an influence, a feel of connection to others and mutual purpose, a feel of connection to something bigger than individual, and a feeling of excellence and perfection.

Studies in an area of organizational change show that factors of enthusiastic motivation such as spirit at work (involving contribution to common good) have strong connection with commitment to work (Kinjerski & Skrypnek, 2004; Krishnakumar & Neck, 2002). This relate to public spirit as both factors involve enthusiastic motivation that encourage contribution to achieving common good. Palestinian society has an established collectivist nature and social relationships depend on group cooperation to help one another (Andriani, 2015), there is an importance in connecting public spirit and organizational commitment in such situation to encourage voluntary organizational commitment. Thus, in an attempt to improve understanding regarding the connection between public spirit and organizational commitment, the present study suggests the followings:

*H1: There is a positive relationship between public spirit and organizational commitment.*

### **2.2 Ethics and Organizational Commitment**

Ethics refer to an upright attitude which guides individual actions including business activities, and it forms a part of attitude about people's behaviour (Abuznaid, 2009). Ethics involve a compliance with moral rules and values in human activities (Iserson, 1999); it is a group of beliefs and principles that guides individual in knowing what behaviour helps or hinders living beings (Paul & Elder, 2006). Also, ethics are systems of behavioural principles designed to provide orientation in social interactions,

or the relationship between the behaviour of people and are applied to adjust and temperate the human affairs (Ho & Wong, 2008). Considering the ethics feelings like misconduct and shame would give a suitable explanation about the commitment behaviour (Martinez-Vazquez & Torgler, 2009). Ethics values are regarded as a societal phenomenon which is hard to explain (Torgler, 2002).

Meanwhile, empirical evidence suggests that the extent of conviction in the significance of ethics and social duty can have direct influence on ethical decision practices (Shafer et al., 2016). Individual customs are linked to moral reasoning, Machiavellianism and authoritarianism, values, norm dependency, and egoism (Kirchler et al., 2008). Hence, it is rational to posit that co-workers' activities have influential on specific work outcomes that includes their co-workers' manners, learning, and unethical or ethical behaviours. Baumeister et al. (2001) additionally suggested that job contentment reduces because of their colleagues' unethical or negative behaviours on the other hand increases in work satisfaction motivated by ethical or positive behaviours. Therefore, colleagues' ethical behaviours act as a vital guide to workers' understandings of ethical or unethical behaviours (Peters et al., 2014). The understandings of Islam about office are generally designated under the word "Islamic Work Ethic". Islam teaches its believers to be extra committed to the organization. This commitment is believed to make the workers hold on to organizational transformation more willingly than others (Yousef, 2000). Consulting and Cooperation and are also supported by Islamic Work Ethic. This is said to reduce any negative act (Yousef, 2000). Islamic work ethic also claims that morals like kindness and integrity should be unavoidable to a place of work (Yousef, 2000). Accordingly, the second proposition of this study is made:

*H2: There is a positive relationship between ethics and organizational commitment.*

### **2.3 Peer Influence and Organizational Commitment**

The influence of peer groups is high, and it has a strong impact on the individual's preferences, personal values and behaviour (Puspitasari & Meiranto, 2014). Respondents with peers influenced in unlawful activities are more likely to be not commitment (Chau & Leung, 2009). Peer influence forms a part of the ethnic characteristics of specific sets of individuals or nations (Cummings et al., 2009; Scholz et al., 1992). In a society where there is a stronger sense of social cohesion, the commitment level will be high in such a society (Torgler, 2003).

Sutinen and Kuperan (1999) described peers' ideas and the point of social impact individual come across in socialization as the basic variables defining commitment. Social influence deals with how our thinking's, state of mind, and also how our behaviour adjust in the presence of others (Crisp & Turner, 2007). That is to say, social customs and traditional values are a great force shaping manners in any social setting. Additionally, corruption can extend as a reflection of the social customs that guide in-group relationships (Gino et al, 2009). Thus, an individual's beliefs about others' commitment behaviour shape the commitment decision. These individuals are less likely to cheat on their work if others behave honestly (Frey & Torgler, 2007; Traxler, 2010). Baumeister et al. (2001) furthermore suggested that employment satisfaction reduces due to their fellow worker negative manners but rises in job contentment driven through positive or conducts. These will dramatically lower overall employees' organizational commitment. Therefore, fellow worker are key source of information from workers' instant social environment because fellow worker converse regularly due to time and proximity. The examples given by their peers indeed motivate many decisions taken by individuals. The following assumption is derived:

*H3: There exist a positive relationship between peer influence and organizational commitment.*

### **3. Research Framework**

The research theories, as shown below Figure 1, is formed based on Socio-Psychological models, particularly the Social influence and Social Exchange perspective. Social Exchange Theory suggesting the perceived public spirit influences organizational commitment. According to Blau (1964), for the fact that social exchange brings about social integration through the creation of mutual trust among individuals and also influencing being in conformity with societal norms, it is established that the theory could lead to rewards that are not only in terms of economic benefit but also a more general

and beneficial social exchange and therefore established because the fundamental practice of social exchange is centrally the reciprocity. Thus, the benefit can be non-economic one such as psychological or enthusiastic benefits that can keep some employees prefer organizational commitment. While Social Influence model, on the other hand, suggested that the perceived ethics and peer influence organizational commitment. The Social Influence Model refers to an individual's feelings, opinions, or behaviours when affected by other individuals (Alkhatib et al., 2019; Sussman & Gifford, 2013). Moreover, the outcomes of the behaviour play a significant part in influencing the attitudes of individuals (Bandura, 1977). Crisp and Turner (2007) recommended that social influence deals with how our emotions, thoughts alongside our behaviour transform in the company of individuals.

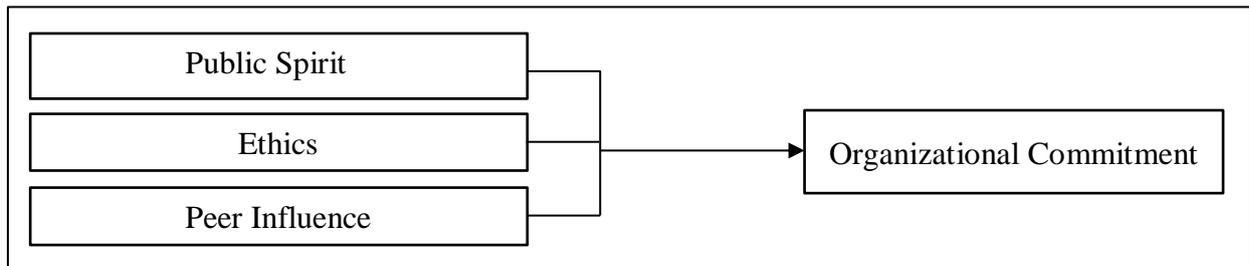


Figure 1: Research Model for Organizational Commitment

## 4. Methodology

### 4.1 Data Collection

In accordance with the sample size table of Krejcie and Morgan (1970), the current study's sample size is 288 of the 1155 employees based on Ministry of Education and Higher Education (2018). A few sample of the workers in each of Southern West Bank Universities namely, Palestine Polytechnic University, Palestine Ahliya University, Hebron University, and Palestine Technical University Khadoori Al-Aroub Branch was drawn. This method was used because of the lack of any listing for the workers that can serve as sampling types for drawing random samples. Only 176 surveys forms were returned, bring about 61 percent answer rate. Out of the returned surveys forms, only 166 forms were useful. Out of the questions, 35 percent are age 30 to 39, 43 percent have been in work with their current organization for 11 years and above and 86 percent are married. About 67 percent postgraduate degree, 52 percent are academics and 68 percent of the questions are male.

### 4.2 Measurement

The current study employs constructs and items from early studies and the design applied is the quantitative research. The whole items measured is based on five-point Likert-scale vary between strongly disagree as one (1) to strongly agree as five (5). The eight (8) items for organizational commitment gotten from Yousef (2000). Further, public spirit with six (6) items adapted Anderiani (2015) and ethics 13 items adapted the tools applied by Yousef (2000). Finally, peer influence measured with six (6) items gotten from Braithwaite (2001).

## 5. PLS Data Analysis and Results

Partial Least Squares (PLS) method with the aid of Smart PLS 3 software adopted to examine research model. There are two stages involved which are analytical model suggested by Anderson and Gerbing (1988) used to examine measurement model (relations amongst construct and indicators) the same applies to the structural model (relations between constructs) (Hair et al., 2017).

### 5.1 Assessment of Measurement Model

Measurement models are generally assessed by using the discriminant and the convergent validity as the two measures of validity. The convergent validity is evaluated using the average variance extracted (AVE), indicators loadings, and composite reliability. Consider Table 1 below, the indicator loading for the whole items is greater than the minimum threshold of 0.50. The loadings vary from 0.586 to 0.889, the range of AVE values is 0.502 to 0.726 and they were as well above the suggested

value of 0.50, while the composite reliability values as well vary from 0.870 to 0.930 which are as well above the suggested value of 0.70 (Hair et al., 2017). However, the items number 1 for organizational commitment, items number 4 for public spirit, items number 1, 2, 6, 7, 8 and 11 for ethics, and item number 5 for peer influence were deleted due to the low indicator loadings. Finally, based on the result, the present study is concluded to poses appropriate convergent validity.

Table 1. *Convergent validity*

Variables	Items	Loading	Deleted Items	Loadings of Deleted Items	CR	AVE
Organizational Commitment	OC2	0.731	OC1	0.534	0.896	0.554
	OC3	0.646				
	OC4	0.706				
	OC5	0.760				
	OC6	0.768				
	OC7	0.819				
	OC8	0.767				
	Public Spirit	PS1				
PS2		0.816				
PS3		0.889				
PS5		0.832				
PS6		0.859				
Ethics	ETH3	0.701	ETH1	0.393	0.875	0.502
	ETH4	0.586	ETH2	0.464		
	ETH5	0.635	ETH6	0.285		
	ETH9	0.733	ETH7	0.487		
	ETH10	0.831	ETH8	0.341		
	ETH12	0.786	ETH11	0.576		
	ETH13	0.657				
Peer Influence	PI1	0.820	PI5	0.265	0.870	0.575
	PI2	0.815				
	PI3	0.742				
	PI4	0.776				
	PI6	0.618				

Accordingly, after establishing convergent validity, subsequent procedure involves examination of discriminant validity (Hair et al., 2017). This was carried out through a comparison of values obtained by squaring AVEs against those of the correlations of the latent variable. As depicted in Table 2, the outcome implies achievement of adequate discriminant validity considering that obtained square root values are higher in all cases above the diagonal values in the corresponding columns and rows. Generally, it has been concluded on the bases of the results from both convergence and discriminant validity that the measurement model for the study are considered as satisfactory.

Table 2. *Discriminant Validity Analysis*

Variables	OC	PS	ETH	PI
Organizational Commitment (OC)	<b>0.744</b>			
Public Spirit (PS)	0.436	<b>0.852</b>		
Ethics (ETH)	0.474	0.199	<b>0.709</b>	
Peer Influence (PI)	0.363	0.171	0.255	<b>0.758</b>

### 5.2 Assessment of Structural Model

First, the strength of prediction of the model for this study was determined from R-square ( $R^2$ ) (coefficient of determination).  $R^2$  represent the overall effect between the study variables (exogenous and endogenous) (Hair et al., 2017). Using Smart PLS algorithm, the value of  $R^2$  which is the amount

of variance accounted for by the exogenous variables was measured (Hair et al., 2017). The three exogenous factors had an  $R^2$  value of 0.389 indicating that 38.9% of the variation observed in the organizational commitment is a function of public spirit, ethics, and peer influence.

Bootstrapping function was further applied using 5,000 re-sampling of the 175 cases, this was to assess the path coefficients ( $\beta$ ) and determine their significance under a one-tailed test. Hence, the path estimations and t-values for every hypothesized relationship were examined. Table 3 represents the final analysis result regarding the structural model. From the outcome, the public spirit ( $\beta = 0.329$ ;  $t = 4.518$ ;  $p = 0.000$ ) along with ethics ( $\beta = 0.353$ ;  $t = 5.289$ ;  $p = 0.000$ ) are positively associated with organizational commitment, this upholds H1, H2 hypotheses. While, it also found a significant and positive influence of peer influence on organizational commitment, H3 is also supported ( $\beta = 0.217$ ;  $t = 2.614$ ;  $p = 0.005$ ).

Table 3. *Results of Hypotheses Testing*

Hypothesis: Path	Path Coefficient	T-Statistics	P-Value	Decision
H <sub>1</sub> : PS -> OC	0.329	4.518	0.000**	Supported
H <sub>2</sub> : ETH -> OC	0.353	5.289	0.000**	Supported
H <sub>3</sub> : PI -> OC	0.217	2.614	0.005**	Supported

Note: Significant at \*\* $p < 0.01$ , \* $p < 0.05$ .

## 6. Discussion

The study set outlines the objective of assessing the effect of public spirit, ethics and peer influence and organizational commitment by university employees'. Public spirit involves acting against one's self-interest and thinking about others when taking a stand (Kelman, 1987). Public spirit also denotes good attitude employed by the people that lead to benefit for the public, even if this can lead to a personal cost and reduction of one's personal benefit (Andriani, 2015). Studies in the area of organizational change show that factors of enthusiastic motivation such as spirit at work (involving contribution to common good) have strong connection with commitment to work (Kinjerski & Skrypnek, 2004; Krishnakumar & Neck, 2002). This relate to public spirit as both factors involve enthusiastic motivation that encourage contribution to achieving common good. Consequently, the current study has shown that the public spirit has a significantly positive relationship with organizational commitment. To conclude, the individuals may have good feelings about their commitment or may feel a "warm glow of giving" when making their commitment contribution in the public benefit.

Ethics are systems of behavioural principles designed to provide orientation in social interactions, or the relationship between the behaviour of people and are applied to adjust and temperate the human affairs (Ho & Wong, 2008). This study established that ethics have a positive significant effect on organizational commitment. Therefore, the findings indicates the critical role that ethics play towards influencing decisions by employees with respect to organizational commitment. Meanwhile, empirical evidence suggests that the level of belief in the importance of ethics and social responsibility can directly influence the ethical decision processes (Shafer et al., 2016). Baumeister et al. (2001) as well supported that job satisfaction declines due to co-workers' unethical or negative behaviours although increase in job satisfaction can be driven by positive or ethical behaviours. The result in the current study also indicates that the effect of ethics on organizational commitment of university employees depends mainly on the ethical principles or values that individuals hold about organizational commitment. Therefore, adequate ethics for university employees may significantly and positively influence the organizational commitment decision. Therefore, ethics clearly plays a key role in promoting organizational commitment of university employees.

The influence of peer groups is high, and it has a strong impact on the individual' preferences, personal values and behaviour (Puspitasari & Meiranto, 2014). Social influence is concerned with how our thoughts, feelings, and behaviour change in the presence of others (Crisp & Turner, 2007). That is to say, social norms and conformity are a powerful force shaping behaviour in any social context. The result of the current study supports the hypothesis that suggested a positive relationship between peer influence and organizational commitment. The result of the present study is consistent with most of the earlier studies that also found a significantly positive effect of peer influence on others commitment (Baumeister et al., 2001; Frey & Torgler, 2007; Gino et al., 2009; Traxler, 2010). Line with the

expectations of the current study, peer influence has a significant effect on organizational commitment of university employees in Palestine, and, thus, the proposed hypothesis was supported. Therefore, the current result is in alignment with the socio-psychological approach where person is affected by the surrounding environment (Bandura, 1977). To conclude, university employees in the current study considered peer influence as a direct effect on their decision for organizational commitment, and, so, peer influence plays an important role in encouraging organizational commitment among Palestinian universities employees.

## 7. Conclusion

The study intended to ascertain the influence of the public spirit, ethics, and peer influence on organizational commitment of southern West Bank universities in Palestine. In accordance with the study outcome, it is finalised that public spirit, ethics, and peer influence were all significant factors determining organizational commitment among the southern West Bank Universities. Following the common sense judgment, it is confirmed that higher education is not resistant to challenges such as low rate of employees' organizational commitment which may lead to unfavourable economic and non-economic burden in form of high exit turnover, decline in teaching effectiveness and intellect development among students. Consequently, policymakers as well as academic administrators are recommended to undertake necessary measures in order to optimise provision of both intrinsic with extrinsic job benefits to make their main workforce achieve optimum satisfaction hence, the commitment to reap the benefits of enhanced motivation, performance, and organizational citizenship behaviours. Therefore, future studies are needed to consider other possible variables that could impact organizational commitment such as organizational knowledge, religion, and trust in the top management. Moreover, the model of the current study can be replicated in other contexts.

## References

1. Abuznaid, S. A. (2009). Business ethics in Islam: The glaring gap in practice. *International Journal of Islamic and Middle Eastern Finance and Management*, 2(4), 278–288.
2. Adekola, B. (2012). The impact of organizational commitment on job satisfaction: A study of employees at Nigerian Universities. *International Journal of Human Resource Studies*, 2(2), 1–17.
3. Al Zeer, I., Alkhatib, A. A., & Alshrouf, M. (2019). Determinants of Organisational Commitment of Universities' Employees. *International Journal of Academic Research in Accounting, Finance and Management Sciences*, 9(1), 136–141.
4. Alkhatib, A. A., Abdul-Jabbar, H., Abuamria, F., & Rahhal, A. (2019). The effects of social influence factors on income tax evasion among the palestinian SMEs. *International Journal of Advanced Science and Technology*, 28(17), 690–700.
5. Alzeer, I. (2018). The role of intellectual capital in achieving creativity among Palestinian Universities employees in West Bank. (Unpublished doctoral dissertation). Jinan University, Saïda, Lebanon.
6. Anderson, J. C., & Gerbing, D. W. (1988). Structural equation modeling in practice: A review and recommended two-step approach. *Psychological Bulletin*, 103(3), 411–423.
7. Andriani, L. (2015). Tax morale and prosocial behaviour: Evidence from a Palestinian survey. *Cambridge Journal of Economics*, 40(3), 821–841.
8. Bandura, A. (1977). *Social learning theory*. New York, USA: General Learning Press.
9. Baumeister, R. F., Bratslavsky, E., Finkenauer, C., & Vohs, K. D. (2001). Bad is stronger than good. *Review of General Psychology*, 5(4), 323–370.
10. Blau, P. (1964). *Exchange and power in social life*. New York, USA: Wiley.
11. Braithwaite, V. (2001). The community hopes, fears and actions survey: Goals and measures. (Working Paper No. 2). Centre for Tax System Integrity, The Australian National University, Canberra, Australia.
12. Chau, G., & Leung, P. (2009). A critical review of Fischer tax compliance model: A research synthesis. *Journal of Accounting and Taxation*, 1(2), 34–40.
13. Cooper-Hakim, A., & Viswesvaran, C. (2005). The construct of work commitment: Testing an integrative framework. *Psychological Bulletin*, 131(2), 241–259.

14. Crisp, R. J., & Turner, R. N. (2007). *Essential social psychology*. London, United Kingdom: SAGE Publication.
15. Cummings, R. G., Martinez-Vazquez, J., McKee, M., & Torgler, B. (2009). Tax morale affects tax compliance: Evidence from surveys and an artefactual field experiment. *Journal of Economic Behavior and Organization*, 70(3), 447–457.
16. Frey, B. S., & Torgler, B. (2007). Tax morale and conditional cooperation. *Journal of Comparative Economics*, 35(1), 136–159.
17. Gino, F., Ayal, S., & Ariely, D. (2009). Contagion and differentiation in unethical behavior: The effect of one bad apple on the barrel. *Psychological Science*, 20(3), 393–398.
18. Hair, J. F., Hult, G. T. M., Ringle, C., & Sarstedt, M. (2017). *A primer on partial least squares structural equation modeling (PLS-SEM) (2nd ed.)*. New York, USA: SAGE Publications.
19. Ho, D., & Wong, B. (2008). Issues on compliance and ethics in taxation: What do we know? *Journal of Financial Crime*, 15(4), 369–382.
20. Iserson, K. V. (1999). Principles of biomedical ethics. *Emergency Medicine Clinics*, 17(2), 283–306.
21. Kanter, R. M. (1968). Commitment and social organization: A study of commitment mechanisms in utopian communities. *American Sociological Review*, 33(4), 499–517.
22. Kelman, S. (1987). Public choice and public spirit. *The Public Interest*, 87, 80–94.
23. Kinjerski, V. M., & Skrypnek, B. J. (2004). Defining spirit at work: Finding common ground. *Journal of Organizational Change Management*, 17(1), 26–42.
24. Kirchler, E., Hoelzl, E., & Wahl, I. (2008). Enforced versus voluntary tax compliance: The “slippery slope” framework. *Journal of Economic Psychology*, 29(2), 210–225.
25. Krejcie, R. V., & Morgan, D. W. (1970). Determining sample size for research activities. *Educational and Psychological Measurement*, 30(3), 607–610.
26. Krishnakumar, S., & Neck, C. P. (2002). The “what”, “why” and “how” of spirituality in the workplace. *Journal of Managerial Psychology*, 17(3), 153–164.
27. Malik, M. E., Nawab, S., Naeem, B., & Danish, R. Q. (2010). Job satisfaction and organizational commitment of university teachers in public sector of Pakistan. *International Journal of Business and Management*, 5(6), 17–26.
28. Martinez-Vazquez, J., & Torgler, B. (2009). The evolution of tax morale in modern Spain. *Journal of Economic Issues*, 43(1), 1–28. <https://doi.org/10.2753/JEI0021-3624430101>
29. Mercurio, Z. A. (2015). Affective commitment as a core essence of organizational commitment: An integrative literature review. *Human Resource Development Review*, 14(4), 389–414.
30. Meyer, J. P., & Allen, N. J. A. (1991). Three-component conceptualization of organizational commitment. *Human Resource Management Review*, 1(1), 61–89.
31. Meyer, J. P., & Herscovitch, L. (2001). Commitment in the workplace: Toward a general model. *Human Resource Management Review*, 11(3), 299–326.
32. Ministry of Education and Higher Education. (2018). *Statistical Yearbook 2017/2018 for Palestinian Higher Education Institutions*. Ramallah, Palestine.
33. Paoline, E. A., Lambert, E. G., & Hogan, N. L. (2006). A calm and happy keeper of the keys: The impact of ACA views, relations with coworkers, and policy views on the job stress and job satisfaction of correctional staff. *The Prison Journal*, 86(2), 182–205.
34. Paul, R., & Elder, L. (2006). *The thinker’s guide to understanding the foundations of ethical reasoning (2nd ed.)*. Dillon Beach, CA, USA: Foundations of Critical Thinking.
35. Peters, S., Lau, T. C., & Ng, C. Y. (2014). Determinants of job satisfaction and ethical behaviour towards organisational commitment-a review. *International Journal of Academic Research in Business and Social Sciences*, 4(7), 573–591.
36. Porter, L. W., Steers, R. M., Mowday, R. T., & Boulian, P. V. (1974). Organizational commitment, job satisfaction, and turnover among psychiatric technicians. *Journal of Applied Psychology*, 59, 603–609.
37. Puspitasari, E., & Meiranto, W. (2014). Motivational postures in tax compliance decisions: An experimental studies. *International Journal of Business, Economics and Law*, 5(1), 100–110.
38. Raju, P. M., & Srivastava, R. C. (1994). Factors contributing to commitment to the teaching profession. *International Journal of Educational Management*, 8(5), 7–13.
39. Scholz, J. T., McGraw, K. M., & Steenbergen, M. R. (1992). Will taxpayers ever like taxes?

- Responses to the U.S. tax reform Act of 1986. *Journal of Economic Psychology*, 13(4), 625–656.
40. Shafer, W. E., Simmons, R. S., & Yip, R. W. Y. (2016). Social responsibility, professional commitment and tax fraud. *Accounting, Auditing & Accountability Journal*, 29(1), 111–134.
  41. Sussman, R., & Gifford, R. (2013). Be the change you want to see: Modeling food composting in public places. *Environment and Behavior*, 45(3), 323–343.
  42. Sutinen, J. G., & Kuperan, K. (1999). A socio-economic theory of regulatory compliance. *International Journal of Social Economics*, 26(1/2/3), 174–193.
  43. Torgler, B. (2002). Speaking to theorists and searching for facts: Tax morale and tax compliance in experiments. *Journal of Economic Surveys*, 16(5), 657–683.
  44. Torgler, B. (2003). Does culture matter? Tax morale in an East-West-German comparison. *FinanzArchiv: Public Finance Analysis*, 59(4), 504–528.
  45. Traxler, C. (2010). Social norms and conditional cooperative taxpayers. *European Journal of Political Economy*, 26(1), 89–103.
  46. Tsui, K. T., & Cheng, Y. C. (1999). School organizational health and teacher commitment: A contingency study with multi-level analysis. *Educational Research and Evaluation*, 5(3), 249–268.
  47. Yousef, D. (2000). Organizational commitment as a mediator of the relationship between Islamic work ethic and attitudes toward organizational change. *Human Relations*, 53(4), 513–537.