# The influence of organizational culture on organizational commitment and work motivation among accounting firm employees

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**Abstract**
This study aimed to analyze the influence of organizational culture on organizational commitment and work motivation among accounting office employees. Methodologically, the research is quantitative and descriptive, using a survey and questionnaire. The study population consisted of accounting firm employees in Parnaíba/PI, with a final sample of 77 respondents. Structural Equation Modeling was used for data processing. (*Structural Equation Modeling* – SEM), using the Partial Least Squares algorithm (*Partial Least Square* – PLS) with SmartPLS 4 software. The results indicate that organizational culture has a positive influence on work motivation, which directly influences organizational commitment. In addition to it, work motivation fully mediated the relationship between organizational culture and commitment. The research contributes to further discussions on organizational studies, emphasizing the interaction between organizational culture, commitment, and work motivation, and how these components influence each other. In managerial terms, the study contributes by allowing

managers to be more accurately, since knowledge about these influences can favor organizational performance.

**Keywords:** Organizational Culture; Commitment; Work Motivation; Accounting.

# 1 Introduction

Organizational culture can be defined as the element that unites norms, sets of values, social ideals, and beliefs which are shared by the organization members (Schein, 2016). It is conceived as an important part of management and control, with prominence as a factor which drives productivity, efficiency, effectiveness, and excellence (Yamazato & Nascente, 2023), thus enhancing organizational commitment and motivation at work.

According to Silva *et al.* (2018), organizational commitment can be understood as a link that connects individuals to their work environment, leading them to dedicate their efforts to improving the entity performance to which they are linked. Motivation at work, on the other hand, can be considered a factor that determines the employee behavior within an organization. (Zonatto *et al.,* 2018). From the aforementioned concepts, this research has a relevance by relating these organizational factors to the organizational culture of accounting firms.

Studies (Cuenca Galarza & López Paredes, 2020; César & Neves, 2020; Chang Junior & Albuquerque, 2022; Kaveski & Beuren, 2022) have sought to understand the effects of organizational culture on organizational commitment. Carvalho *et al.* (2018) highlight the importance of promoting an organizational culture that fosters organizational commitment, as dedicated and willing employees contribute to the company offering higher quality products and services.

As a deeply rooted and cultivated element within the business environment, organizational culture can also influence employee motivation (Srivastava, 2009). Consequently, organizational culture affects work motivation by establishing values, norms, and a social environment that shape the daily experience of employees (Souza & Bachtold, 2020). Pailene *et al*. (2025) emphasizes the way an organization implements its organizational culture drives employee motivation, reducing turnover, retaining talent, and, in general, strengthening strategic planning for human resource management and company performance.

Employee affection leads them to commit to the organization because they are satisfied and feel they belong to the company (Silva *et al*., 2018). Thus, due to the increasing changes within organizations, managers constantly seek to identify factors that can generate greater commitment in their employees, in order to make them committed and productive in the workplace, matching their performance with that expected by the company (Bedran Júnior & Oliveira, 2009).

Flag *et al*. (2000) point out that research recommendations on organizational commitment arise from the idea that the individual's connection with the entity is essential and that levels of commitment bring beneficial results for both. In this scenario, it is essential to make an analysis of variables that may explain differences among types of organizational commitment and their consequences on the activities carried out by the company (Marques, 2022).

Thus, motivation at work can lead to significant increases in organizational commitment. Lima *et al.* (2018) says motivation at work and organizational commitment are important issues within the corporate environment because they influence individual and organizational development. The authors also point out these factors are responsible for determining the intensity, direction, and persistence of efforts to achieve goals.

There is a relationship between motivation at work and organizational commitment. (Zonatto *et al.*, 2018; Marta *et al.*, 2021). Individual motivation is a psychological process linked to the drive and ability of human beings to persevere in certain behaviors (Tamayo &

Paschoal, 2003). Based on the above arguments, the most motivated and engaged employees tend to demonstrate greater commitment to the organization. Therefore, it is appropriate for companies to develop actions aimed at encouraging factors that can motivate workers, in order to make them committed and productive in the workplace (Bedran Júnior & Oliveira 2009). Therefore, motivation at work can also be considered one of the factors that determines an individual's behavior at work, and this behavior is related to organizational commitment.

Cameron, and Quinn (2006) emphasize organizational culture affects the way people consciously and unconsciously think and make decisions, as well as the way they perceive, feel, and act within the organization. From this perspective, organizational culture has the ability to influence employee behavior, company performance, and other organizational elements. Thus, cultures that are more focused on affective aspects and valuing the individual (Cameron & Quinn, 2006) tend to increase organizational commitment and motivation at work. Thus, this study addresses the following problem question: **What is the influence of organizational culture on organizational commitment and work motivation among accounting firm employees?** The study aims to analyze the influence of organizational culture on organizational commitment and work motivation among accounting firm employees.

The research is justified because it brings new empirical evidence on the traits of organizational culture used in the clan, adhocratic, market, and hierarchical culture models (Cameron & Quinn, 2006). Affective, instrumental, and normative commitment, with extrinsic, intrinsic, and internalized motivation. So, it contributes to the literature by sowing the field of research in the management area, and also because there is little or no research prior to this study analyzing the mediation of work motivation on the relationship between organizational culture and organizational commitment of accounting firm employees.

Promoting organizational culture encourages employee commitment, so that dedicated and willing employees contribute to the organization offering better products and services (Carvalho *et al*., 2018). Thus, the managerial contribution of organizational culture's influence on work motivation and organizational commitment is a fundamental area of study for understanding how organizations can cultivate an environment where employees are more engaged and committed to the company's goals and values. Furthermore, in accounting organizations, where accuracy, integrity, and reliability are essential, organizational culture plays a crucial role, as it values transparency, ethics, and motivated employees tend to be more productive and committed, which is important in accounting work, where the work is often detailed and demanding.

An organizational culture focused on aspects that value employees, such as well-being, autonomy, and flexibility, can promote increased commitment. (Silva *et al*., 2018). So, the social contribution of this intermediation can be significant, providing valuable insights to organizational leaders and managers, allowing them to better understand how organizational culture and employee motivation affect organizational commitment to the company's goals and values. Furthermore, by understanding these insights, accounting organizations may be able to implement more effective strategies to promote a motivating work environment, which in turn can lead to greater employee commitment and, potentially, improvements in organizational performance and customer satisfaction.

Furthermore, based on the results found, it is corroborated that individual and organizational factors influence such relationships, which contributes to the creation of people management policies, with the purpose of promoting individual and company performance, considering the disparity of groups operating in the same business environment.

## 2 Theoretical Framework
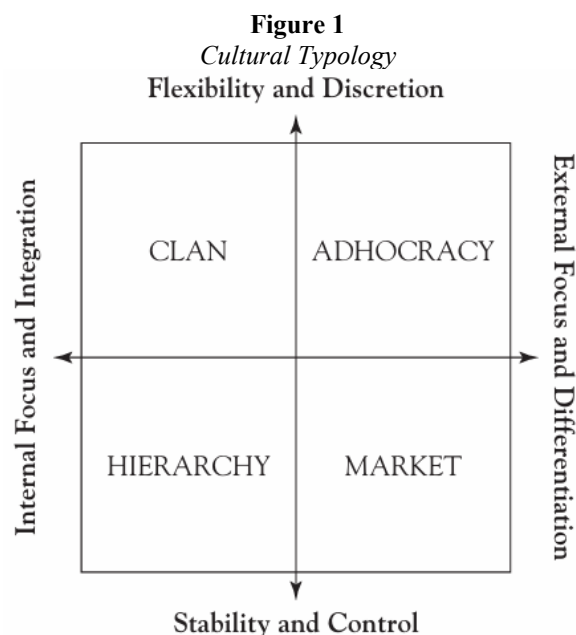
### 2.1 Organizational Culture

Organizational culture is essential for defining the company's behavior. (Gomes *et al.*, 2014). Santos *et al.* (2019) highlight it creates a collaborative environment, facilitating the sharing of data, information, and knowledge for the formation of collective knowledge. Organizational culture is formed by beliefs, values, rules, attitudes, behaviors, habits, and customs. (Rosa *et al.*, 2020).

Founders and key leaders are the biggest influencers of organizational culture, which contributes to business continuity and the professional development of members (Schein, 1992), impacting quality of life at work, corporate reputation, and financial performance. (Rocha *et al.*, 2011; Carmona *et al.*, 2018). The characteristics of organizational culture become evident as individuals adapt to the organization's patterns of interaction, language, and rituals. (Heinzmann & Lavarda, 2011). These cultural influences determine management style and philosophy, shaping the achievement of strategic goals and objectives. (Antunes *et al.*, 2019).

From this perspective, companies or groups can influence their members more than individual forces. (Schein, 2006). Leaders help guide the group's activities, making the organization a dynamic system that acquires information in all its subsystems. (Schein, 2006). Panagiotis *et al.* (2014) claim that organizational culture creates an identity among members, generating commitment to something greater than individual interests.

Studies indicate that the company's mission, strategies, policies, and values build the organizational culture, guiding its actions (Hogan & Coote, 2015; Körner *et al.*, 2015; Driskill, 2018). Priore *et al.* (2012) assert there is no better or worse culture, but rather the one that is most appropriate for what the organization intends to do and its environment. Understanding the interaction among personal values and those of the organization is crucial to achieving objectives. (Ferreira & Hill, 2007).

Cameron and Quinn (2006) developed a tool to assess organizational culture and, if necessary, formulate change strategies to increase competitiveness (Fekete & Bocskei, 2011; Yesil & Kaya, 2013). This article focuses on the model developed by Cameron and Quinn (2006), based on organizational effectiveness and values, which consists of four typologies based on two axes, as shown in Figure 1.

**Figure 1**
*Cultural Typology*



Flexibility and Discretion

| Internal Focus and Integration | | External Focus and Differentiation |
| --- | --- | --- |
| CLAN | ADHOCRACY | |
| HIERARCHY | MARKET | |

Stability and Control

Source: Adapted from Cameron & Quinn (2006, p. 35).

Clan culture values flexibility, the internal environment, cohesion, and people development (Cameron & Quinn, 2006). Adhocratic culture focuses on innovation, flexibility, and creativity in uncertain environments, encouraging entrepreneurship (Cameron & Quinn, 2006). It increases employees' sense of responsibility and supports technological and administrative innovation processes. (Frolova & Mahmood, 2019; Rezaei *et al.*, 2018).

Market culture is oriented toward competitiveness and external results, directly influencing knowledge sharing (Rohim & Budhiasa, 2019). Hartnell *et al.* (2011) suggest that clear goals and rewards motivate employees to be competitive. In turn, hierarchical culture prioritizes stability and control, with clear rules and standardized procedures. (Silva *et al.*, 2018; Cameron & Quinn, 2006). Employees thrive when their roles are clearly defined, valuing accurate communication and consistency. (Araújo *et al.*, 2016). In general, it is clear that organizational culture manifests itself in the execution of tasks, objectives, and resource management, affecting the way people think, act, and make decisions. (Scarsi & Faia, 2021).

## 2.2 Motivation at Work

Motivation at work differs from worker behavior; that is, they are not synonymous, since motivation is the force that stimulates human beings to act, provoking some type of action or behavior (Revuelto-Taboada, 2018; Zonatto *et al.*, 2018). Others agree that motivation at work is a factor responsible for driving an individual's behavior toward a certain action, encouraging them to perform their tasks in such a way that the expected goal is achieved satisfactorily. (Nascimento *et al.*, 2019).

In the workplace, motivation at work is related to individual and organizational productivity. (Monteiro *et al.*, 2015), receiving considerable attention in the fields of psychology and organizational management (Zonatto *et al.*, 2018). For Tamayo and Paschoal (2003), the impulse and intention of individuals to perform certain behaviors in a relevant manner is related to a psychological process called motivation. Thus, Callefi *et al.* (2021) emphasize that in order to attract high-performing employees who are committed to excellence in their work, organizations need to be able to meet their needs.

For Zonatto *et al.* (2018), the job market is highly competitive, and the complex range of activities performed by employees in companies has led to a greater emphasis on worker motivation, which is necessary to boost both employee performance and that of the company. According to Callefi *et al.* (2021), organizations began to reorganize their motivation strategies in order to stimulate and designate new favorable conditions for maximizing performance and satisfaction among individuals within the business environment.

Worker motivation has been studied by content and process theories. (Zonatto *et al.*, 2018). Content theories produce human needs, with the purpose of clarifying individuals' motivation. It is understood that within an organizational environment, when employees are motivated and happy, they become more productive, evidencing what content theory seeks to study. When studying motivation from the perspective of achieving goals, objectives, and mechanisms for conscious decision-making, we refer to process theories (Pérez-Ramos, 1990).

When studying motivational theories, it is clear the intention is to identify sources of employee satisfaction, which may be intrinsic to the employee themselves, extrinsic to the workplace, or a combination of both (Tamayo & Paschoal, 2003). Along the same lines, Westover *et al.* (2010) says intrinsic factors for humans are about feeling great when you finish your work responsibilities, while extrinsic factors are about being in charge, status, and the positions you can hold, which can motivate you.

Godoi (2002) argues there is another motivational factor human beings can exude, known as internalized motivation, which differs from intrinsic and extrinsic factors due to the

fact that internalized motivation aligns with their personal values and those of the business environment in which they work. In other words, people with internalized motivation, even if they are not being advised by their supervisors, perform their tasks in a motivated manner, since their values align with those of the organization (Gagné & Deci, 2005). Thus, there is a difference between intrinsic and internalized motivation, since with internalized motivation, the employee themselves has the desire to perform their tasks due to the alignment of their beliefs and goals with those of the company (Moraes, 2005).

Individuals carry out their business activities primarily for satisfying their own needs and, secondarily, to increase the income of the organization in which they work. (Zonatto *et al.*, 2018). Therefore, if individuals cannot find ways to be satisfied in the organizational environment, they will not feel motivated and, as a result, will see a relationship of exploitation rather than mutual exchange. As a way of resolving possible organizational problems related to motivation at work, it is essential to have mutual influence among the worker's and company's interests (Tamayo & Paschoal, 2003; Nascimento *et al.*, 2019).

What sets companies apart in today's competitive job market is their ability to attract and retain skilled employees who can use their skills to improve organizational performance and drive business success (Zonatto *et al.*, 2018; Callefi *et al.*, 2021). Therefore, companies need to maintain or realign their actions so that they can retain competent, loyal, and motivated workers in order for the business to prosper in a fair manner (Alniaçik *et al.*, 2012).

## 2.3 Organizational Commitment

Studies on organizational commitment began in the mid-1970s and increased significantly during the 1980s (Borges-Andrade, 1994). In Brazil, they began approximately in the 1990s (Medeiros *et al*., 2003). Commitment is understood to be a bond that links the individual to the organization, inducing them to perform acts that often become sacrifices for the sake of the organization (Silva *et al*., 2018). However, when improvements in consistency, punctuality, and performance levels occur within the organizational environment, it is a result of the employee's organizational commitment to the company in which they work (Rego & Souto, 2002).

Organizational commitment is defined by the relationship between the individual and the company where they work, with the aim of minimizing the likelihood of them leaving (Cruz, 2011). So, it is understood that committed employees contribute to expanding quality, reducing costs, handling machinery and equipment rationally, and are more open to possible changes and innovations; all of these points have various effects, such as improving quality of life at work and employee turnover, and consequently contribute to reducing expenses related to dismissals and hiring. (Barros & Scheible, 2008).

In this context, employees who are committed to the organization remain with the company longer than those who are not committed to it (Rocha & Honório, 2015; Oliveira & Costa, 2016). It is worth noting that an individual's maturity, desire to achieve autonomy, and enthusiasm for their work are absolutely linked to organizational commitment, a commitment that leads human beings to set goals and take responsibility for their own actions. (Zanelli & Silva, 2008).

For Silva *et al*. (2018), There are extensions of organizational commitment based on the three-dimensional model developed by Meyer and Allen (1991). Thus, commitment is divided into affective, instrumental, and normative. Affective commitment stands out more than the others because human beings have a greater desire to remain in the organization, and individuals develop a deep emotional connection. (Silva *et al*., 2018). Budihardjo (2013) labels affective commitment as that which is associated with satisfaction and performance, since employees remain with the company because they want to, not because they need to or are obliged to be there.

As individuals realize they are emotionally involved with the company, this relates to affective commitment (Zonatto *et al.*, 2018). This point is defined by the integration of the employee's goals with those of the organization in which they work (Ventura & Leite, 2014). On the other hand, when a person remains in the organization because of the rewards they receive or because of the costs or losses they may incur if they decide to leave the company, this is related to the instrumental approach (Allen & Meyer, 1990; Bastos, 1993; Silva & Bastos, 2010). In this category of organizational commitment, the individual uses a rational device to analyze and evaluate the benefits they obtain in the company and the costs that will be associated with their departure from the organization. Based on this analysis, the employee will determine whether to remain in the company or leave (Silva *et al.*, 2018).

The normative approach, according to Medeiros and Albuquerque (2005), relates to employees' commitment to the organization's goals and values. Individuals committed to the company exhibit certain behaviors because they trust that they are doing the right thing; company regulations can generate certain normative pressures on individuals that will impose their behavior and actions within the organizational environment. Therefore, this normative view indicates a focus on normative controls by companies, such controls as a set of rules and norms or even missions that are passed on to individuals within the company and generate a kind of obligation for human beings to remain linked to the organization (Medeiros & Albuquerque, 2005).

## 2.4 Mapping and Building Hypotheses

Silva *et al.* (2018) conducted a study on the interfaces of organizational commitment and its relationship with organizational culture and satisfaction. The authors observed that organizational culture has a positive influence on increasing commitment at work, encompassing its normative, affective, and instrumental dimensions, both in relation to adhocracy and clan cultures. In addition, they reinforced the importance of understanding behavior within organizations in a complex way, recognizing that several elements are not easily identifiable and measurable.

Kaveski and Beuren (2022) analyzed the influence of intrinsic motivation and organizational culture on affective commitment in family businesses, observing these interrelationships in 10 medium-sized family businesses, where 116 employees responded to a questionnaire *survey*. They concluded that intrinsic motivation and organizational culture, together with the use of internal controls, contribute positively to affective commitment. These internal controls generate beneficial effects, making employees feel more identified with the company.

Jufrizen *et al.* (2021) verified the moderating effect of work motivation on the relationship between organizational culture and employee performance, concluding that organizational culture has a positive and significant effect on both employee performance and organizational commitment. According to the aforementioned authors, organizational culture variables can create a better work environment, increasing employees' organizational commitment and helping the organization achieve its goals. Thus, the following hypothesis is postulated (**H₁**), that: a **Organizational culture positively influences the organizational commitment of accounting firm employees.**

Loss *et al.* (2015) analyzed the relationship between organizational culture and motivation, with the aim of identifying variables that influence employee motivation levels in the industrial sector. The study noted that the company assisted had had the same organizational culture for 20 years, which generated negative reactions from employees and compromised their motivation to perform their work better, given that organizational culture directly influences good relationships and can interfere with motivation and the achievement of goals within an organization.

Canela *et al*. (2016) studied the organizational climate, drawing connections between quality of life at work, motivation at work, organizational culture, and satisfaction, as well as their influence on performance. The study's findings indicated that culture is a factor that impacts professional performance, given that it is an element that influences motivation at work and employees' interest in the functioning of the organization, generating better results in productivity and other intra-organizational aspects. Along the same lines, Al-Musadieq *et al*. (2018) analyze the mediating effect of work motivation on the influence of work design and organizational culture. The results indicate there is no direct and significant influence of organizational culture on work motivation, only of culture on human resource performance.

Monteiro and Lunkes (2023) analyzed relationships between organizational culture, formal controls, and intrinsic motivation in family businesses. The study shows organizational culture moderates the relationship among formal controls and work motivation. Additionally, they point out companies that prioritize organizational culture instill a greater willingness to work, thus increasing the organizational motivation of their members. Even in the face of divergent findings in the literature, this investigation posits the following hypothesis (**H₂**), that: a **Organizational culture positively influences the work motivation of accounting office employees.**

Employee commitment to the organization presents an opportunity for the company to increase actions aimed at boosting individual motivation at work and aligning employee performance with that of the company, making it more productive (Bedran Júnior & Oliveira, 2009). Moraes (2005) analyzed the relationship between work motivation and commitment in a Brazilian higher education organization. The findings showed extrinsic motivation is related to instrumental commitment, while intrinsic motivation is related to affective commitment. Given this, when employees are motivated, they tend to be committed to the organization, mainly because of their aversion to the costs resulting from changing jobs. When employees express enthusiasm caused by the satisfaction of completing tasks, these individuals show affective commitment, which is related to the employee's involvement with the organization.

Alniaçik *et al*. (2012) examined the interfaces among work motivation, affective commitment, and job satisfaction. The findings indicate work motivation has a positive relationship with employee commitment and satisfaction. From this perspective, when employee motivation levels improve, there tends to be an increase in commitment to the organization as well as job satisfaction. Additionally, Zonatto *et al*. (2018) indicate, in general, employees motivated by satisfaction in performing their activities, as well as motivation driven by the benefits of performing the activities, result in organizational commitment, which is related to the emotional involvement of the employee within the organization. Furthermore, with regard to organizational levels, the findings clarify that the more commitment senior management has, the greater the commitment of employees will be. Given these observations, we have the following hypothesis (**H₃**): a **motivation at work positively influences the organizational commitment of accounting office employees.**

Organizational culture influences employees' organizational commitment, and this relationship can be mediated by work motivation, as demonstrated by Mukhtar *et al*. (2019). The authors highlight a strong and positive organizational culture, characterized by shared values, inclusive practices, and support for personal development, creates an environment conducive to intrinsic motivation. When employees feel supported and recognized within this culture, their motivation to contribute actively increases, which in turn reinforces their emotional commitment to the organization. This is reflected in the dedication of employees and their willingness to remain with the company, boosting loyalty and reducing turnover.

Additionally, Mukhtar *et al*. (2019) emphasize extrinsic motivation also plays an important role in mediating between organizational culture and organizational commitment. The implementation of fair reward systems and the provision of career advancement

opportunities within a well-structured organizational culture contribute to increased normative commitment among employees. The perception their efforts are recognized and adequately rewarded encourages employees to maintain a high level of performance and feel a greater moral obligation to give back to the organization. In this discourse, the following hypothesis is postulated (**H₄**): a **motivation at work positively mediates the relationship between organizational culture and employee commitment in accounting firms.**

**Figure 2**
*Theoretical Research Model*
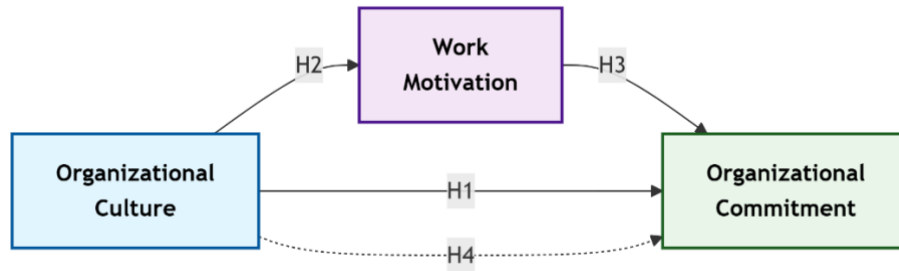


Source: Prepared by the authors (2024).

## 3 Methodology

With regard to the proposed objective, the research is descriptive in nature, as it aims to present and describe the variables of organizational culture, work motivation, and organizational commitment among accounting firm employees. According to Saunders *et al*. (2016), Descriptive research has structured plans specifically designed to measure the characteristics described in a given population. The research is eminently quantitative in terms of the nature of the data and the problem approach.

A survey was used, which was carried out by applying a questionnaire in the instrumentation. The questionnaire was applied *in loco*, where respondents were approached and invited to participate in the survey, with the agreement and managers consent. The study population consisted of accounting firm employees in Parnaíba/PI. The mapping was based on information from the Regional Accounting Council (CRC) of Piauí, which, according to data from that body, had 40 (forty) active accounting organizations at the time the survey was conducted.

The choice of accounting office employees in Parnaíba/PI is justified by the unique intersection between the local economic relevance of the service sector and the lack of specific academic studies on the subject in this regional context. While accounting is a pillar for the enterprises development in the region, which includes ports, commerce, tourism, and agriculture, little is known about the factors that influence the motivation and commitment of these professionals who work in an environment marked by seasonality, pressure for deadlines, and constant tax changes. Researching this specific population not only fills a gap in the literature, but also generates valuable and applicable insights for local managers, contributing to the improvement of people management practices, the reduction of turnover, and, consequently, the qualification and sustainability of the accounting sector in Parnaíba itself.

In the questionnaire, the dimensions and statements (indicators) related to organizational culture were based on the model developed by Cameron and Quinn (2006), organizational commitment was based on the model developed by Meyer and Allen (1991), and work motivation was based on the studies by Herzberg (1979) and Deci (2006). *et al*. (1991), Vollmeyer e Rheinberg (2000) e Godoi (2002). It is worth emphasizing that all variables have already been translated and validated in the Brazilian context (Bandeira *et al*., 2000; Moraes,

2005; Silva *et al.*, 2018; Zonatto *et al.*, 2018; Tambosi Junior, 2019). Table 1 shows the measurement of the variables.

**Table 1**
*Research construct*

| Variable (Construct) | Dimension | Indicator description | Sources |
|---|---|---|---|
| Organizational Culture | Clan | CLA01; CLA02; CLA03; CLA04; CLA05; CLA06 | Cameron and Quinn (2006) |
| | Adhocracy | ADH01; ADH02; ADH03; ADH04; ADH05; ADH06 | |
| | Market | MER01; MER02; MER03; MER04; MER05; MER06 | |
| | Hierarchical | HIE01; HIE02; HIE03; HIE04; HIE05; HIE06 | |
| Motivation at Work | Extrinsic | EXT01; EXT02; EXT03; EXT04; EXT05; EXT06 | Herzberg (1979) |
| | Intrinsic | INT01; INT02; INT03; INT04; INT05; INT06 | Vollmeyer and Rheinberg (2000) |
| | Internalized | ITZ01; ITZ02; ITZ03; ITZ04 | Deci et al. (1991) and Godoi (2002) |
| Organizational Commitment | Affective | CAF01; CAF02; CAF03; CAF04; CAF05; CAF06 | Meyer and Allen (1991) |
| | Instrumental | CIN01; CIN02; CIN03; CIN04; CIN05; CIN06 | |
| | Regulatory | CNO01; CNO02; CNO03; CNO04; CNO05; CNO06 | |

Source: Prepared by the authors (2024).

The questionnaire consisted of four sections: section 1 contained six questions relating to the respondent's profile. Sections 2, 3, and 4 were designed to measure organizational commitment, work motivation, and organizational culture, containing 18, 16, and 24 statements, respectively, as shown in Table 1. The statements in blocks 2, 3, and 4 were based on a Likert scale, with scores ranging from 1 ("Strongly disagree") to 5 ("Strongly agree"). It is worth noting that the questionnaire was accompanied by a Free and Informed Consent Form (FICF). Data collection took place between November 2023 and April 2024.

The final sample totaled 77 respondents from various organizational levels, considering that the target audience could be all employees of the organization. According to Cavalcante et al. (2015), the accounting profession is extremely relevant to society. Given this, research on the culture of accounting firms is necessary to understand how professionals in this area perceive the organizational environment in which they work and how this perception can influence motivation and commitment. It should be noted that the sampling used was non-probabilistic and chosen for accessibility.

Descriptive statistics were initially used to analyze the data. Structural Equation Modeling was then used to test and analyze the research hypotheses (*Structural Equation Modeling* – SEM), using the Partial Least Squares algorithm (*Partial Least Square* – PLS) (Hair Jr. *et al.*, 2017). The use of PLS-SEM is justified because it is a method that has gained notoriety for its application in organizational studies (Ringle *et al.*, 2014), and also because it offers some advantages in application: it works efficiently with small sample sizes; complex models; it makes no assumptions about normality in data distribution; and it is suitable for different types of measurement scales.

For Hair Jr. *et al.* (2017), a PLS-SEM model consists of two stages: measurement model and structural model. The measurement model specifies how latent variables (constructs) are measured, observing the internal reliability and consistency of the constructs and verifying the convergence of the model to be tested. In turn, the structural model shows how latent variables

are related to each other (i.e., it shows the constructs and the structural path relationships between them). The results and discussions of the study are presented in the next section.

## 4 Analysis and Discussion of Results

### 4.1 Respondent Profile

This section presents the profile of respondents, highlighting gender, age, academic background and field of study, department, and length of service in the position.

**Table 2**
*Respondent profile*

| Gender | | | Field of academic training | | |
|---|---|---|---|---|---|
| **Gender** | **Respondent** | **%** | **Course** | **Respondent** | **%** |
| Female | 45 | 58.44 | Accounting | 71 | 92.20 |
| Male | 32 | 41.56 | Law | 01 | 1.0 |
| **Total** | **77** | **100** | Economics | 01 | 1.30 |
| Age | | | Outro | 04 | 5.20 |
| **Range** | **Respondent** | **%** | **Total** | **77** | **100** |
| Up to 25 years old | 43 | 55.84 | Department of action | | |
| Between 26 and 30 years old | 16 | 20.77 | **Sector** | **Respondent** | **%** |
| Between 31 and 35 years old | 09 | 11.68 | Accounting | 18 | 23.38 |
| Between 36 and 40 years old | 04 | 5,20 | Tax | 29 | 37,66 |
| Over 40 years old | 05 | 6,51 | Personal | 25 | 32,46 |
| **Total** | **77** | **100** | Corporate | 01 | 1,30 |
| Academic background | | | Outro | 04 | 5,20 |
| Education | Respondent | **%** | **Total** | **77** | **100** |
| Undergraduate student | 31 | 40,25 | Performance time | | |
| Undergraduate degree completed | 39 | 50,64 | **Period** | **Respondent** | **%** |
| Specialist/MBA | 07 | 9,11 | Less than 2 years | 40 | 51,95 |
| **Total** | **77** | **100** | Between 2 and 4 years old | 17 | 22,08 |
| | | | Between 5 and 6 years old | 03 | 3,89 |
| | | | Between 7 and 9 years old | 06 | 7,79 |
| | | | Over 10 years old | 11 | 14,29 |
| | | | **Total** | **77** | **100** |

Source: Survey data (2024).

Table 2 shows that, from 77 respondents/employees of accounting firms, 45 self-identified as female and 32 as male, representing 58.44% and 41.56%, respectively. It can be inferred most respondents are female. Regarding age, 55.84% of respondents are 25 years old or younger, while those between 26 and 30 years old account for 20.77%. Finally, 5 respondents (6.51%) are over 40 years old. In terms of educational attainment, half of the respondents have completed a bachelor's degree (50.64%), 40.25% are currently pursuing a bachelor's degree, and 9.11% have a specialization or MBA.

Furthermore, in terms of academic background, most respondents have a degree in Accounting (92.20%), followed by other areas such as HR (5.20%), Law (1.30%), and Economics (1.30%). In terms of the work sector, 37.66% of respondents work in the tax sector, followed by the personnel sector with 32.46% and accounting with 23.38%. Among

respondents, the area that stands out the least is the corporate sector, with only 1.30%. Regarding the length of time in their current position, 51.95% of respondents have been working in their role for less than two years, 22.08% have been in the role for between 2 and 4 years, 14.29% have been in the accounting profession for over 10 years, 7.79% of respondents have been with the company for between 7 and 9 years, and 3.89% of respondents have been in the role for between 5 and 6 years.

## 4.2 Modeling Analysis and Hypothesis Testing

According to Hair Jr. et al. (2017), when applying PLS-SEM, tests should be performed on the measurement model with reflective constructs in order to assess the reliability of internal consistency, as well as convergent and discriminant validity. Thus, it was observed, using SmartPLS 4, first, convergent validity. At this stage, the external factor loadings were verified and it was decided to exclude indicators with factor loadings below 0.600, following the recommendations of Hair Jr. *et al*. (2019), smoothing the measurement model of constructs.

Still in relation to the convergent validity analysis, the average extracted variance (AVE) was calculated, in which values above 0.50 suggest the observed items converge to explain the constructs of the variables (Hair Jr. *et al.*, 2017). The reliability of internal consistency was analyzed using composite reliability (CR) and Cronbach's alpha (CA), indicating the values for each construct should be greater than 0.70 (Hair Jr. *et al.*, 2019). Table 3 presents the results of the measurement model, identifying the reliability and convergence of the constructs of the first-order (observable) variables, as well as the second-order latent variables.

**Table 3**
*Reliability and convergent validity tests of constructs*

| Constructs 1st Order | AC ≥ 0.70 | CC ≥ 0.70 | AVE ≥ 0.50 |
|---|---|---|---|
| Clan | 0.844 | 0.889 | 0.619 |
| Adhocracy | 0.847 | 0.888 | 0.573 |
| Market | 0.799 | 0.862 | 0.556 |
| Hierarchical | 0.701 | 0.822 | 0.608 |
| Extrinsic | 0.917 | 0.938 | 0.752 |
| Intrinsic | 0.768 | 0.853 | 0.596 |
| Internalized | 0.815 | 0.879 | 0.645 |
| Affective | 0.703 | 0.842 | 0.727 |
| Instrumental | 0.723 | 0.786 | 0.649 |
| Normative | 0.785 | 0.854 | 0.541 |
| **Constructs 2nd Order** | **AC ≥ 0.70** | **CC ≥ 0.70** | **AVE ≥ 0.50** |
| ORGANIZATIONAL CULTURE | 0.938 | 0.884 | 0.657 |
| MOTIVATION AT WORK | 0.933 | 0.943 | 0.563 |
| ORGANIZATIONAL COMMITMENT | 0.831 | 0.838 | 0.642 |

Source: Survey data (2024).

As Table 3 shows, the reliability and convergence criteria for the constructs of organizational culture, work motivation, and organizational commitment were met, with values above the minimum parameters expected by the literature, according to Hair Jr. et al. (2017; 2019). Regarding CA, the variable with the lowest value was the 'Hierarchical' dimension (0.701) of the organizational culture construct. Regarding composite reliability, almost all variables had values above 0.80, indicating the research sample is free of bias, suggesting that the responses to the statements that measured the constructs are reliable (Hair Jr. et al., 2019). In turn, in AVE, the variable with the lowest value was 'Normative' (0.541), revealing that the

indicators of this variable correlate 54.1% with the organizational commitment construct.

The final step in evaluating the measurement model is discriminant validity; in order to verify how truly distinct one construct is from others by empirical standards (Hair Jr. et al., 2017). Thus, the Heterotrait-Monotrait (HTMT) ratio criterion of correlations, proposed by Henseler et al. (2015), was used. HTMT is the ratio of correlations among traits and correlations within traits (Hair Jr. et al., 2017) and is an estimate of the true correlation between two latent constructs. According to Hair Jr. et al. (2017), this true correlation is also known as the unattenuated correlation, where a value above 1 indicates a lack of discriminant validity. Thus, in general, HTMT should be less than 1. The results are presented in Table 4.

**Table 4**
*Discriminant validity using the Heterotrait-Monotrait (HTMT) criterion*

| Constructs | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|---|---|---|---|---|---|---|---|---|---|
| 1. Clan | ---- | | | | | | | | | |
| 2. Adhocracy | 0.944 | | | | | | | | | |
| 3. Market | 0.796 | 0.989 | | | | | | | | |
| 4. Hierarchical | 0.941 | 0.948 | 0.920 | | | | | | | |
| 5. Extrinsic | 0.963 | 0.824 | 0.668 | 0.878 | | | | | | |
| 6. Intrinsic | 0.920 | 0.826 | 0.754 | 0.746 | 0.870 | | | | | |
| 7. Internalized | 0.912 | 0.863 | 0.797 | 0.853 | 0.817 | 0.847 | | | | |
| 8. Affective | 0.722 | 0.769 | 0.681 | 0.771 | 0.715 | 0.782 | 0.830 | | | |
| 9. Instrumental | 0.329 | 0.263 | 0.246 | 0.287 | 0.239 | 0.262 | 0.394 | 0.449 | | |
| 10. Regulatory | 0.754 | 0.682 | 0.667 | 0.757 | 0.703 | 0.835 | 0.921 | 0.985 | 0.774 | ---- |

Source: Survey data (2024).

The results in Table 4 show HTMT criterion was met. The correlation values are all less than 1, confirming all constructs are explicitly independent of each other. The highest HTMT value was from 'Market' and 'Adhocracy' (0.989), in the However, less than 1. That said, the results of the measurement model indicate the constructs express adequate levels of reliability and validity, which allows us to proceed to the analysis of structural relationships and test hypotheses of the theoretical model in structural terms (Hair et al., 2017).

The structural model analysis aims to test the strength of the variables by examining collinearity (VIF), the coefficient of determination ($R^2$), predictive relevance ($Q^2$), effect size ($f^2$), and structural model relationships (path coefficients ($\beta$)) (Hair Jr. et al., 2019). Thus, an examination of the variance inflation factor (VIF) values was performed, following Hair Jr. et al. (2019), in which VIF values should be less than 5.00. If the VIF is greater than 5.00, it is assumed the model has multicollinearity problems.

Another structural analysis is Pearson's coefficient of determination ($R^2$), which assesses the joint impact of exogenous constructs on endogenous ones. To evaluate $R^2$, we used the recommendation by Cohen (1988), which suggests in studies in the social sciences (as in this investigation), $R^2 = 0.02$ is classified as a small effect, $R^2 = 0.13$ as a medium effect, and $R^2 = 0.26$ as a large effect. We also approached predictive validity ($Q^2$), accurately observing the indicator points in the endogenous reflective measurement models, in which the values must be greater than 0. It should be noted that predictive validity was performed using the PLSpredict function of SmartPLS 4. Table 5 shows the results of the analysis of collinearity for the relationships and the results of $R^2$ and $Q^2$.

**Table 5**
*Collinearity analysis using VIF (relationships) and coefficients of determination and predictive validity of the model*

| Panel A - Ratio | VIF |
|---|---|
| Organizational Culture ➔ Organizational Commitment | 3.616 |
| Organizational Culture ➔ Motivation at Work | 1.000 |

| Motivation at Work → Organizational Commitment | 3.616 | |
|---|---|---|
| **Panel B - Coefficients of determination and predictive validity of the model** | **$R^2$** | **$Q^2$** |
| Motivation at Work | 0.720 | 0.391 |
| Organizational Commitment | 0.484 | 0.147 |

Source: Survey data (2024).

As shown in Table 5, all relationships in the study were within the desired limits, which are less than 5.00, considered the limit in the literature (Hair Jr. et al., 2019). The results indicate there is no collinearity problem among the exogenous constructs, so there is no need to remove any independent variables from the model. Next, the R2 and Q2 of the endogenous variables were observed, verifying the variable 'Motivation at work' has an explanatory power of 72%. In turn, the variable 'Organizational commitment' had an explanatory power of 48.4%, both variables with an explanatory effect considered large. With regard to predictive validity, all constructs were in accordance with what is recommended in the literature, that is, with values greater than 0, indicating that the model is accurate. Thus, the results indicate the explanatory and predictive capacity of the model is satisfactory, providing support for analyzing structural relationships and deciding on the conjectured hypotheses.

The structural model also analyzed the effect size or Cohen's indicator (f2) of the exogenous constructs. According to Hair Jr. et al. (2017), f2 shows what happens if an independent variable is removed from the model when evaluating Pearson's coefficient of determination. Values of 0.02, 0.15, and 0.35 were used as references to judge the effects as small, medium, and large, respectively (Cohen, 1988). In conjunction with this analysis, the relationships of the structural model were investigated, observing the path coefficients or standardized betas (β) and the significance of the structural path coefficients (p-value) to observe the hypothesis tests and decide whether the data support or reject them. At this stage, the Bootstrapping function of SmartPLS 4 was used with the following parameters: 5,000 subsamples and 5,000 interactions, bias-corrected and accelerated (BCa) confidence interval, and two-tailed test at a 5% significance level (Hair Jr. et al., 2017). Table 6 shows the results of the direct relationships between the constructs of organizational culture, motivation, and commitment, as well as the indirect relationship (mediation).

**Table 6**
*Results of hypothesized relationships*

| Hypotheses | Structural Relationship | Path coefficients (β) | Value-t | Value-t | $f^2$ | Decision |
|---|---|---|---|---|---|---|
| **Hypothesis Testing** | | | | | | |
| H₁ | Organizational Culture → Organizational Commitment | 0.072 | 0.432 | 0.666 | 0.003 | Rejected |
| H₂ | Organizational Culture → Motivation at Work | 0.851 | 2.751 | **0.000\*** | 2.616 | Accepted |
| H₃ | Motivation → Organizational Commitment | 0.643 | 4.088 | **0.000\*** | 0.228 | Accepted |
| H₄ | Organizational Culture → Motivation at Work → Organizational Commitment | 0.547 | 4.038 | **0.000\*** | ---- | Accepted |

Source: Survey data (2024).
Note: (\*) 1% significance level

As shown in Table 6, hypothesis H1 is rejected, according to the results of the study, organizational culture does not positively influence the organizational commitment of employees in the accounting firms analyzed (β= 0.072; t-value = 0.432; p-value= 0.666). The direct relationship between organizational culture and organizational commitment presented a

positive coefficient, however, not significant, a result contrary to the research by Silva et al. (2018), in which they point out that organizational culture has a positive influence on increasing organizational commitment. Thus, for Silva et al. (2018), cultures focused on recognizing individuals, understanding their quality of life, independence, and flexibility, can contribute to increased commitment within the workplace.

The study also determines that organizational culture has a significant relationship with work motivation for individuals in the companies analyzed. The conjecture of hypothesis H2 was confirmed, that is, organizational culture positively and significantly influences work motivation (β= 0.851; t-value = 29.751; p-value = 0.000). The findings of this interaction are consistent with those of previous studies that analyzed this same relationship (Loss et al., 2015; Canela et al., 2016), showing that the culture of an organization has a direct impact on employee motivation and, consequently, affects their productivity.

The results of this study also showed there is a significant relationship between work motivation and organizational commitment among employees of the companies surveyed, thus supporting hypothesis H3, i.e., work motivation is positively related to organizational commitment (β= 0.643; t-value = 4.088; p-value< 0.01). The findings of this interface are consistent with those reported by studies that analyzed this same relationship (Moraes, 2005; Bedran; Oliveira, 2009; Alniaçik et al. 2012; Zonatto *et al.* 2018), in which improved motivation levels generate an increased tendency toward commitment among employees of institutions, bringing benefits in the performance of activities and operational involvement.

The results confirming hypotheses H2 and H3 reveal the central causal mechanism operating in accounting firms, demonstrating that the culture of these environments, likely marked by standardization, strict deadlines, and precision, is capable of fostering employee motivation. This suggests that elements such as clarity of processes, support for technical qualification, and a structured work environment, typical of this profession, act as motivational fuel. Furthermore, the motivation generated is a direct and powerful antecedent of commitment. In the context of high demand and pressure in Parnaíba offices, professionals who feel motivated, whether by technical challenges, recognition, or a sense of competence, are those who develop a stronger and more lasting bond with the organization, translating their engagement into emotional loyalty.

The fourth hypothesis deals with the relationship between organizational culture and organizational commitment through the intervention of work motivation (β= 0.547; t-value = 4.038; p-value< 0.01), in which there was positive mediation. The result validates the findings of Mukhtar et al. (2019), which indicate culture and values have a substantial impact on the dedication and involvement of employees in institutions, mainly because they directly affect their motivation. The result reported in H4 was expected, as the implication of this finding confirms the main objective of the research, which was to investigate the influence of organizational culture on commitment organizational mediated by work motivation in accounting office employees, which was found to achieve the objective of this study. Thus, it should be noted there was complete mediation (Hair Jr. *et al.*, 2017), while work motivation acts as a driver for the culture of accounting organizations to contribute to better organizational commitment on the part of their members.

The results reveal a particularly interesting pattern in the sample of accounting firm employees in Parnaíba, Piauí, indicating that organizational culture alone is not sufficient to generate commitment among employees in these firms. This finding suggests that, in the specific context of accounting professionals in Parnaíba, the relationship between culture and commitment is completely mediated by motivation at work. This phenomenon can be explained by the peculiar characteristics of this sample: professionals who work in a highly technical, regulated environment with specific demands, such as tax deadlines and legal obligations, where intrinsic and extrinsic motivational factors become crucial elements in converting

organizational culture into an emotional bond with the organization.

Therefore, it is clear, for accounting firms employees in Parnaíba/PI, commitment is not an automatic by-product of organizational culture, but rather a result that must be achieved through individual motivation. The total mediation model pointing to the research findings reveals the mere existence of a positive culture does not guarantee an emotional bond with the organization in this specific context. The practical implication is evident, since managers must prioritize strategies that translate cultural values into concrete motivational experiences for their employees, deliberately acting on the factors that energize and direct behavior at work. So, accounting firms can leverage their cultural capital, effectively converting it into greater commitment, which is fundamental for talent retention and excellence in the accounting services provided in the region focused on in this investigation.

## 5 Final Thoughts

The objective of this research was to analyze the influence of organizational culture on organizational commitment and work motivation among accounting firm employees. To this end, a descriptive methodology was used, applying a quantitative approach, with a questionnaire used to collect data. The results show that organizational culture, when acting directly on organizational commitment, does not produce significant results. However, when work motivation intervenes, the results become positive and significant, according to the responses obtained in the study.

It has been noted the culture implemented in an organization has a substantial influence on how individuals will make their decisions, as well as how they will behave and act within the work environment. In this context, identifying the influence of organizational culture on employee motivation and commitment is an important consideration, since employees who are more committed to the company's goals and values tend to contribute significantly to the optimization of results.

The findings contribute to the literature by proposing and validating a theoretical model that jointly covers organizational culture, organizational commitment, and work motivation among accounting firm employees. In addition to it, the study is relevant because it is a pioneer in analyzing the mediation of motivation on the relationship between organizational culture and employee commitment in accounting firms. Thus, organizations that implement incentive and motivation policies in their culture provide a more productive and collaborative work environment, which favors better decision-making in the workplace.

In addition, the study offers immediate managerial contributions to accounting firm managers in Parnaíba/PI, revealing practical implications that lie in the need for managers to act deliberately, whether in building a robust organizational culture that values transparency, teamwork, and support for ongoing technical training, or in the practical translation of this culture into concrete actions that fuel employee motivation. The results conclusively demonstrate that investing in motivation is not an expense, but rather the strategic link that transforms investment in culture into a valuable asset for these firms.

The study is limited by the response rate, which in a way prevented a more consistent analysis. As a way of expanding this study, we suggest future research investigate other organizational aspects (such as satisfaction, organizational behavior, organizational strategy, organizational learning) in addition to organizational culture to ascertain whether these impact commitment and satisfaction in the workplace. In addition to it, new studies that encompass mixed methods (quantitative and qualitative) can collaborate for greater triangulation of empirical evidence.

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