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AND TURNOVER INTENTION AMONG HEALTHCARE  
INTERNAL AUDITORS IN THE US

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# RELATIONSHIP BETWEEN CONTINUANCE COMMITMENT AND TURNOVER INTENTION AMONG HEALTHCARE INTERNAL AUDITORS IN THE US

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## ABSTRACT

Investigating factors that drive employee turnover has attracted the attention of both scholars and practitioners in the past few decades. The purpose of this study was to add to the body of knowledge on drivers of employee turnover by examining the relationship between continuance commitment and turnover intention among U.S. healthcare internal auditors. The study participants consisted of 92 internal auditors within the healthcare industry in the United States. Using Pearson correlation coefficient to analyze the data, the results indicated that the correlation between continuance commitment and turnover intention was negative and statistically significant ( $r = -.229$ ,  $P = .028$ ).

**Keywords:** Organizational, Continuance Commitment, Turnover Intention, Employee Retention

## 1. INTRODUCTION

The bankruptcy of Enron raised many concerns in the field of internal auditing from both scholars' and practitioners' perspectives. Starting in 2002, publically traded companies' leaders have to comply with the Section 404 of the Sarbanes-Oxley Act (SOX). The purpose of the Section 404 is to reduce the likelihood of corporate fraud by requiring publicly traded companies' leaders to ensure their managers perform internal audit, test, and document their financial reporting (Wang & Huang, 2013). Many leaders of companies that are not publically traded, like healthcare providers comply with SOX because the stakeholders would like them to do so (Zajac, 2010). Those trends including the fall of Enron and the focus on complying with the Section 404 of SOX resulted in an increase in the demand of internal auditors.

The SOX legislation has not only resulted in a significant increase in demand of internal auditors, it has also resulted in an increased turnover of internal auditors (Tiamiyu & Disner, 2009). Turnover has become a significant challenge facing the auditing profession (Chi et al., 2013). Chi et al. noted that staff turnover could negatively affect audit quality. The value of audit quality is significantly important for scholars, practitioners, and regulators in the field of audit (Chen, Chen, Lobo, & Wang, 2011). Employee turnover is always expensive, given that hiring and training a new employee costs from 25% to 500% of the salary of the employee (Ballinger, Craig, Cross, & Gray, 2011). Given the cost related to employee turnover and the value of audit quality, a study on factors potentially affecting turnover intention of auditors would likely benefit business leaders (Ballinger et al., 2011).

Given the current trends in the healthcare sector, studying auditors' turnover within the healthcare industry could provide a good opportunity for understanding the turnover of internal auditors, in general. The recent growth, the transparency concerns, and the higher regulatory standards have increased the pressure on internal auditors in the healthcare industry (López, Rich, & Smith, 2013). Results of previous studies have shown that issues related to staff quantity are one of the top three challenges facing the profession of internal audit in the healthcare industry (Lafleur et al., 2012).

The auditing profession has a long history of high turnover rates (Herda, 2012). In a study conducted by the Association of Healthcare Internal Auditors and the Louisiana State University in 2012, approximately 31% of participants recognized insufficient staff quantity as one of the top three challenges facing internal auditing in the healthcare industry (Lafleur et al., 2012). The general business problem is the shortage of internal auditors in the healthcare industry. Recent studies have shown that organizational commitment is a significant driver of employee turnover intention in many industries (Galletta, Portoghese, & Battistelli, 2011; Rashid & Raja, 2011; van Dyk &

Coetzee, 2012; Yücel, 2012). Yet, there is a lack of empirical evidence regarding the individual effect of continuance commitment of employee turnover intention, especially in high turnover industry like the audit industry. Consequently, the specific business problem is that there is limited knowledge pertaining to the relationship between continuance commitment and the turnover intention of healthcare internal auditors in the United States that managers could use to increase the retention of internal auditors within the healthcare industry and thereby decrease turnover costs.

## 2. PURPOSE OF THE STUDY

The purpose of this quantitative study with correlational design was to examine the relationship between continuance commitment and turnover intention among healthcare internal auditors in the United States. The sample consisted of 92 internal auditors member of the association of healthcare internal auditors (AHIA) working in the United States. The objective was to provide information to organizational leaders within the U.S. healthcare industry regarding whether promoting auditors' emotional attachment to their organizations is likely to reduce their turnover. The process of achieving this objective included seeking the answer to the following research question.

RQ: To what extent does continuance commitment relate to turnover intention among U.S. healthcare internal auditors?

The process of answering this research question involved testing the following null and alternate hypotheses.

*H<sub>10</sub>*: There is no significant relationship between continuance commitment and turnover intention among U.S. healthcare internal auditors.

*H<sub>1a</sub>*: There is a significant relationship between continuance commitment and turnover intention among U.S. healthcare internal auditors.

## 3. LITERATURE REVIEW

The process of examining the relationship between continuance commitment and turnover intention requires a review of current and previous literature related to the two variables. This literature includes an analysis and synthesis of current and previous literature surrounding the concepts of continuance commitment, turnover intentions, and the turnover of internal auditors in the United States.

### 3.1 Concept of Audit

Participants of this study are audit professionals; understanding the concept of audit is essential for the success of this study. This section of the literature review covers relevant literature surrounding the concept of audit. Topics covered in this section include definition of audit, audit quality, types of audit, and audit in the healthcare industry.

### 3.2 Definition of audit

Although the focus of this study was not on understanding audit, it was important to provide at least a brief discussion on the definition and history of audit, because the participants of the study are audit professionals. Understanding the definition of audit is likely to help in understanding the importance of organizational commitment and turnover of auditors. This subsection includes a brief review of the definition and origin of the term audit.

Coming from the Latin word *auditare*, which means to listen, the term *audit* emerged from the economic crisis of 1929 in the United States when the recession affected businesses (Petraşcu, 2010). *Audit* often refers to the process of assessing all the evidence while maintaining objectivity and avoiding bias (Gural, Ruiz, & Rodgers, 2011). During the economic crisis of 1929, the interest of business leaders grew in reducing fees and taxes; they started analyzing thoroughly all the accounts containing fees and taxes generating transactions (Petraşcu, 2010). Since then, auditing has become the means to assessing the validity and reliability of information and processes (Elefterie & Ruse, 2012). The current process of audit is leading more toward interactivity, including face-to-face discussions between different stakeholders (Pongsatitpat & Ussahawanitchakit, 2012). In several domains, the term *audit* is now interchangeable with *auditing*, *control*, *inspection*, *supervision*, and *checking* (Petraşcu, 2010).

### 3.3 Audit quality

According to Chi et al. (2013), audit staff turnover is likely to have a negative impact on audit quality. Audit quality is one of the most important and most discussed topics in the field of audit (Okab, 2013). Audit quality is significantly important for various stakeholders of audit including scholars, practitioners, and regulators (Chi et al., 2013). Given the importance of audit quality and the impact of auditors' turnover on audit quality, understanding audit

quality is likely to help understand the value of studying turnover of auditors. This subsection covers studies related to audit quality.

The pressure on auditors to improve audit quality has significantly increased in the past decade (Chi et al., 2013). This increased pressure has led to an increased interest of both scholars and practitioners in finding factors that influence audit quality (Hussein & MohdHanefah, 2013). In addition to audit staff turnover, several other factors affect audit quality (McKnight & Wright, 2011).

The performance of auditors is one of the most important drivers of audit quality (McKnight & Wright, 2011). Delivering a high quality audit requires auditors to be able to avoid bias. A high quality audit requires auditors to assess all relevant events, and ensure that the evidences used for decision making are reliable (Guiral et al., 2011).

In addition to the performance of auditors, Pongsatitpat and Ussahawanitchakit (2012) pointed at audit review process as another important driver of audit quality. Audit review is a vital step toward improving the quality of audit (Tan & Shankar, 2010). The audit review process does not only allow auditors and reviewers to control the quality of the audit, but also allows them to measure performance (Pongsatitpat & Ussahawanitchakit, 2012). Using survey data from 261 certified public accountants in Thailand, Pongsatitpat and Ussahawanitchakit investigated the effect of audit review on audit performance and audit quality. The results showed that audit review process has an influence on audit quality.

Audit partner rotation is another important driver of audit quality (Daugherty, Dickins, Hatfield, & Higgs, 2013). Using data from 170 audit partners from 14 firms, Daugherty, Dickins, Hatfield, and Higgs (2012) investigated the effect of mandatory audit partner rotation on audit quality. The results showed that mandatory partner rotation leads to actions such as extensive commuting, relocation, and sometimes turnover of auditors. Those actions have a negative impact on audit quality (Daugherty et al., 2012).

### 3.4 Types of audit

Although the focus of this study was on internal auditors, discussing other available types of audit is likely to help in understanding the turnover of internal auditors. This subsection of the literature review includes a discussion on the different types of audit. The review covered the definitions of the types of audits as well as the divergences and convergences between the discussed types of audit.

Researchers in the field of audit often discuss two types of audit including internal audit and external audit (Prawitt, Sharp, & Wood, 2011). The International Institute of Internal Auditors (IIA) defined internal audit as "an independent and objective activity, an organization that gives assurance as to the degree of control by the operations, a guide to improve operations and contribute to an adding value" (Petraşcu, 2010, p. 240). External audit is the process of evaluating and opining how well the management assesses internal control (Desai, Roberts, & Srivastava, 2010). The two types of audit have some convergences and some divergences.

Internal and external audit have many convergences (Davidson, Desai, & Gerard, 2013). The focus of both internal and external audit is to improve the effectiveness of internal control (Bota-Avram, 2011). Both internal auditors and external auditors have to adhere to ethical and professional standards (Peters, Abbott, & Parker, 2012). Researchers have also shown that the assistance of internal auditors not only eases the process of external audit, but also contributes to the reduction of external audit fees (Abbott, Parker, & Peters, 2012). External auditors rely on the work of internal auditors (Davidson et al., 2013). In addition to easing the process and reducing the cost, internal audit assistance also improves the timeliness of external audit (Peters et al., 2012).

The main divergence between internal audit and external audit is the organizational structure (Kaplan, Pope, & Samuels, 2011). While internal auditors are often an integral part of the organization, external auditors come from third party organizations (Kaplan et al., 2011). While external auditing is a legal requirement for many organizations, internal auditing is not mandatory (Kim, Simunic, Stein, & Yi, 2011).

### 3.5 Audit in healthcare

Participants of this study are audit professionals in the healthcare industry. Reviewing literature on audit in the healthcare industry may help in understanding the organizational commitment and turnover intention of auditors in this industry. This subsection of the literature review includes a high level overview of the field of auditing in the United States healthcare industry.

Audit in the United States healthcare industry is a very complex and costly process (Hysong, Teal, Khan, & Haidet, 2012). Auditors in this sector should have both local and national expertise (Yuan et al., 2012). A study involving 535 for-profit healthcare companies in the United States showed an average spending of \$1.4 million per company from 2004 to 2009 (Yuan et al., 2012). With combined revenues of over \$2.5 trillion per year, the healthcare industry is one of the largest and most rapidly growing industries in the United States (Truffer et al., 2010). Because some of the revenues of the healthcare industry come from federal, state, and city programs, auditing in this industry is subject to both local and national compliance (Yuan et al., 2012).

Improving quality has become one of the most important topics in the healthcare industry (O'Leary, Slutsky, & Bernard, 2010). Poor quality of process causes approximately 30% of hospital costs (Alhatmi, 2010). Although auditing is complex and expensive in healthcare, it may be a good tool for improving quality in healthcare (Hysong et al., 2012). According to Twigg, Desborough, Bhattacharya, and Wright (2013), auditing is a critical step toward effective performance measurement and quality improvement in healthcare.

### 3.6 Continuance Commitment

The concept of organizational commitment refers to the desire and the willingness of an employee to contribute to the success of an organization (Sani, 2013). There are three types of organizational commitment including affective commitment, continuance commitment, and normative commitment. This study focused on continuance commitment.

Continuance commitment is the extent to which employees stay in the organization because of recognition of the costs associated with leaving the organization (Balassiano & Salles, 2012). Other factors are lack of another job to replace the one that they have left, or feeling the personal sacrifices that come with leaving are considerably high. Employees feel the need to stay in the organization with continuance commitment (Balassiano & Salles, 2012).

Employees may commit to their employing organizations because of lack of better alternatives or consequences related to failing to commit (Taing et al., 2011). An investigation of 232 part-time and 244 full-time employees was conducted by Taing et al. (2011) regarding continuance commitment based on the perceptions of beneficial economic exchanges versus the perception of low job alternatives. Findings showed continuance commitment based on economic exchanges was positively related to work phenomena (e.g., task performance and citizenship behaviors); while continuance commitment based on low job alternatives was negatively related to work phenomena. Taing et al. concluded continuance commitment based on economic exchanges should be promoted and continuance commitment based on low job alternatives should not be promoted.

Researchers refer to this type of commitment as continuance commitment (Ahmadi, 2011). In the context of continuance commitment, employees commit to their employing organizations because of the consequences they are likely to face when they leave these organizations (Balassiano & Salles, 2012). Continuance commitment occurs when employees commit not because they want to, but because they need to (Balassiano & Salles, 2012). Ahmadi (2011) argued that promoting continuance commitment is unethical and may have a negative impact on an organization.

Vandenbergh, Panaccio, and Ayed (2011) examined 509 human resource professionals' perceptions regarding the moderating role of negative affectivity and risk aversion in the relationships of two bases of continuance commitment (e.g., continuance-sacrifices and continuance-alternatives) to turnover intention. Vandenbergh et al. proposed that the idea of leaving an organization is a source of stress for individuals who remain due to the fear of losing valuable advantages (e.g., high continuance-sacrifices). In contrast, those who stay on the job are stressed also because they perceive a loss of employment (e.g., continuance-alternatives). Two significant findings were: (a) negative affectivity and risk aversion to strengthen the negative relationship of continuance-sacrifices commitment to turnover intention, and (b) continuance-alternatives commitment to relate positively to turnover intention among individuals with high negative affectivity.

### 3.7 Turnover Intention

Factors such as increased competition among organizations, high demand of skilled employees, and the cost of turnover, have increased the importance of employee retention (Davidson, Timo, & Wang, 2010). Those factors explain the reasons why employee turnover intention has become a topic of significance in the field of human resource management (Alonso & O'Neill, 2009). Turnover intention refers to an employee's intention to voluntarily leave an organization (Jehanzeb, Rasheed, & Rasheed, 2013). The opposite of turnover intention is intent to stay (Costen & Salazar, 2011).

Employees typically leave their organizations for various reasons (Alonso & O'Neill, 2009). This subsection of the literature review covers studies related to the drivers of turnover intention. A considered assumption in this review is that intent to stay, which is the opposite of turnover intention (Costen & Salazar, 2011).

Many researchers have pointed at organizational commitment as a significant driver of employee turnover intention in many industries (Galletta, Portoghese, & Battistelli, 2011; Rashid & Raja, 2011; van Dyk & Coetzee, 2012; Yücel, 2012). Using data from 300 workers at six Pakistani banks, Rashid and Raja (2011) found a negative relationship between organizational commitment and turnover intention. In contrast, Galletta et al. (2011) used data from 442 nurses in Italy to demonstrate the positive relationship between organizational commitment and turnover intention. Galletta et al. tested the hypothesis that job autonomy and intrinsic motivation were variables related to affective commitment, which was negatively related to turnover intention. The findings supported that affective commitment mediated the relationships between job autonomy and intrinsic motivation and turnover intention.

van Dyk and Coetzee (2012) supported those results in a study involving 206 employees in the medical and information technology field in South Africa. Although organizational commitment in general reduces turnover intention, different types of organizational commitment may lead to different effects (Yücel, 2012). The current study examined how continuance commitment related to turnover intention.

In addition to organizational commitment, many other factors are likely to drive an employee's intention to leave an organization. Job satisfaction is among the most cited driver of employee turnover intention (Yücel, 2012). Job satisfaction affects an employee's intent to stay or leave an organization (Kim & Jogaratnam, 2010). Using data from four different samples, Chen, Ployhart, Thomas, Anderson, and Bliese (2011) showed that job satisfaction is an important driver of turnover intention. In a quantitative study using data from a sample of 300 teachers, Kabungaidze, Mahlatshana, and Ngirande (2013) examined the relationship between job satisfaction and turnover intention. The results indicated that low job satisfaction increases turnover intention.

Through an extensive literature review, Long and Thean (2011) found leadership style as a significant driver of employee turnover intention. According to Long and Thean, transformational leadership style is likely to decrease employees' turnover intention. Wells and Peachey (2011) argued that transformational and transactional leadership styles are a means to decreasing employees' turnover intention. In a quantitative study using a sample of 244 staff and 22 head nurses in Portugal, Furtado, Batista, and Silva (2011) showed that nurses who reported to persuading leaders and sharing leaders had lower turnover intention.

Workplace justice also affects turnover intention among employees (Cantor, Macdonald, & Crum, 2011). Employees are likely to stay with an organization that promotes fairness and justice in the workplace (Poon, 2012). Using data from 604 truck drivers, Cantor et al. (2011) investigated the relationship between workplace justice and turnover intention. The results indicated that promoting workplace justice is likely to reduce employees' turnover intention. Poon (2012) confirmed these results in a quantitative study using data from a sample of 163 employees in Malaysia.

Fairness and justice are important not only in the workplace environment, but also in employee compensation policies (Riddell, 2011). The perceived fairness in compensation among employees within the same hierarchy is a significant driver of turnover intention (Riddell, 2011). Compensation, in general, is a significant driver of turnover intention (Lai & Kapstad, 2009). Additionally, fairness in compensation is likely to affect an employee's intention to stay or leave an organization (Chen, Kraemer, & Gathii, 2011). Organizations with fair compensation policies among employees of the same hierarchy are more likely to retain employees (Riddell, 2011).

Employees' training is another significant driver of turnover intention (Jehanzeb et al., 2013). In a quantitative study involving 251 participants from private companies in Saudi Arabia, Jehanzeb et al. (2013) examined the impact of training on organizational commitment and turnover intention. The results showed a significant relationship between training and both organizational commitment and turnover intention. These results were consistent with the findings of Smith, Oczkowski, and Smith (2011) in Australia. In a study involving 300 organizations in Australia, Smith et al. (2011) demonstrated that learning decreases employee turnover.

Faloye (2014) explored the empirical connection between three dimensions of organizational commitment (e.g., affective, continuance, and normative) and turnover intentions on 144 Nigerian paramilitary organization in Akure, Nigeria. The findings showed a weak positive relationship between affective commitment and continuance commitment and turnover intention, but not for normative commitment.

Gamble and Tian (2015) demonstrated through the perceptions of 1,017 retail Chinese employees regarding how organization commitment dimensions (e.g., affective, continuance, and normative) were based on levels of economic development and related shifts from collectivism to individualism. The results showed affective and normative commitment negatively predicted turnover intentions; whereas continuance commitment was positively related to and more predictive of turnover intentions in the more economically developed regions. In addition, the effect of normative commitment on turnover intentions was considerably stronger, which suggested that normative commitment was more predictive of turnover intentions.

#### 4. METHODOLOGY

The purpose of this study was to examine the relationship between continuance commitment and turnover intention among healthcare internal auditors in the United States. The research approach used in this study was quantitative method with correlational design. This approach aligns with the purpose of the study, which was to examine the relationship between an independent variable (continuance commitment) and a dependent variable (turnover intention).

The independent variable, continuance commitment was measured using the revised version of the three-components model (TCM) employee commitment survey (Meyer & Allen, 2004). The TCM employee commitment survey is an 18-item survey instrument with 6 items measuring affective commitment, 6 items measuring continuance commitment, and 6 items measuring normative commitment. A reliability study of the TCM employee commitment survey conducted by Meyer, Stanley, Herscovitch, and Topolnysky (2002) showed an average reliability score of .82 for affective commitment. Participants responded to the TCM employee commitment survey questions on a 7-point

Likert-type scale; 1 = strongly disagree; 2 = disagree; 3 = slightly disagree; 4 = undecided; 5 = slightly agree; 6 = agree; and 7 = strongly agree. Each participant's affective commitment score represented the sum of the score of the six items related to affective commitment.

The dependent variable, turnover intention was measured using the Turnover Intention Scale from the Michigan Organizational Assessment Questionnaire to measure turnover intention (Cammann et al., 1983). The Turnover Intention Scale is a 7-point Likert-type scale that includes three items. The turnover intention scale has a reliability score of .78 (Owolabi, 2012). In this survey, each participant had one score, which was the sum of the scores of the three items included in the instrument.

Participants of this study included members of the Association of Healthcare Internal Auditors (AHIA). Using Survey Monkey, we sent the survey AHIA members through the association's electronic newsletter. The survey was open for 15 days. A total of 105 responses were received and 13 were rejected due to missing information.

After collecting the data, we organized the raw data into three column: a column for participant identification number, a column for continuance commitment score, and a column for turnover intention score. The participant identification number was a number from 1 to 92 assigned to each participant based on the order in which the survey was completed. This number does not have any link with the participant's personal information; the survey was unanimous.

## 5. ANALYSIS OF THE DATA

The raw data consisted of 105 records; 13 records were rejected due to incomplete information. The analysis was thus conducted using 92 records. Descriptive analysis was conducted to describe the distribution of each variable. The independent variable, continuance commitment scores ranged from 6 to 24, with a mean of 22.8 and standard deviation of 5.4. The dependent variable, turnover intention scores ranged from 3 to 21, with a mean of 11.5 and a standard deviation of 5.5. Table 1 shows the distribution of the two variables. Each of the variables was normally distributed (see figure 1 and figure 2).

Table 1: Descriptive Analysis

|                        | N  | Range | Minimum | Maximum | Mean | SD  |
|------------------------|----|-------|---------|---------|------|-----|
| Turnover Intention     | 92 | 18    | 3       | 21      | 11.5 | 5.5 |
| Continuance Commitment | 92 | 32    | 6       | 38      | 21.5 | 7.7 |

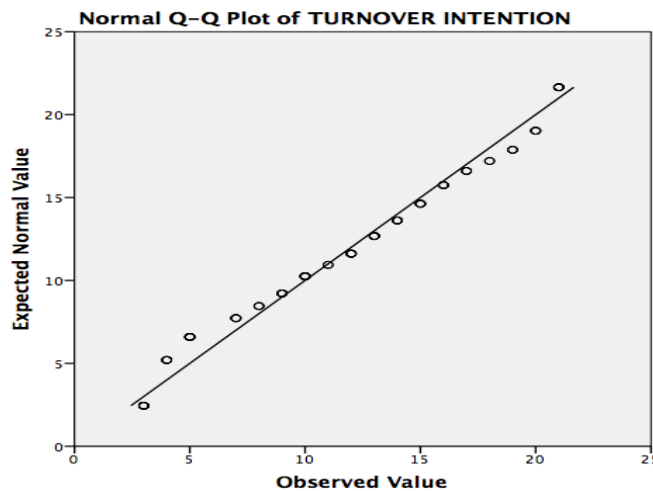


Figure 1. Normal distribution plot of turnover intention



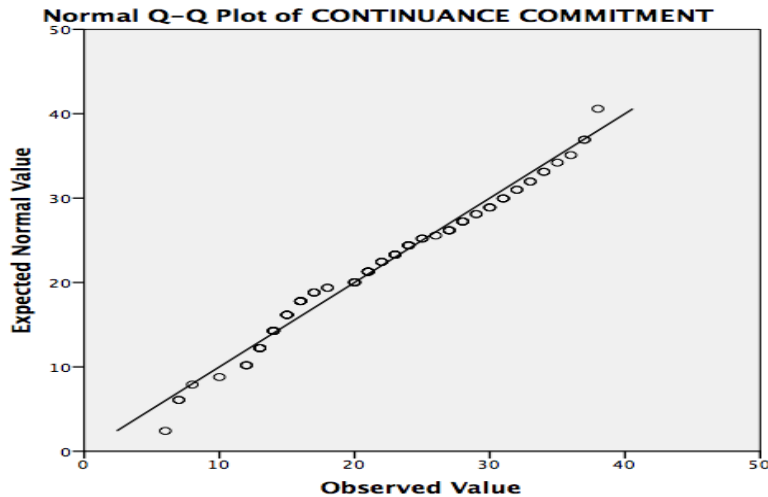


Figure 1. Normal distribution plot of continuance commitment

Correlation coefficient was computed to examine the relationship between continuance commitment and turnover intention. The goal was to test the following null hypothesis:

$H_{10}$ : There is no significant relationship between continuance commitment and turnover intention among U.S. healthcare internal auditors.

Using the Bonferroni approach to control Type 1 error, a  $P$  value of less than .05 was required for significance. The result indicated that the correlation between continuance commitment and turnover intention was negative and statistically significant ( $r = -.229$ ,  $P = .028$ ). Therefore, the null hypothesis was rejected. This indicated that there is a negative and significant relationship between continuance commitment and turnover intention. Figure 3 shows the visual display of the relationship between continuance commitment and turnover intention.

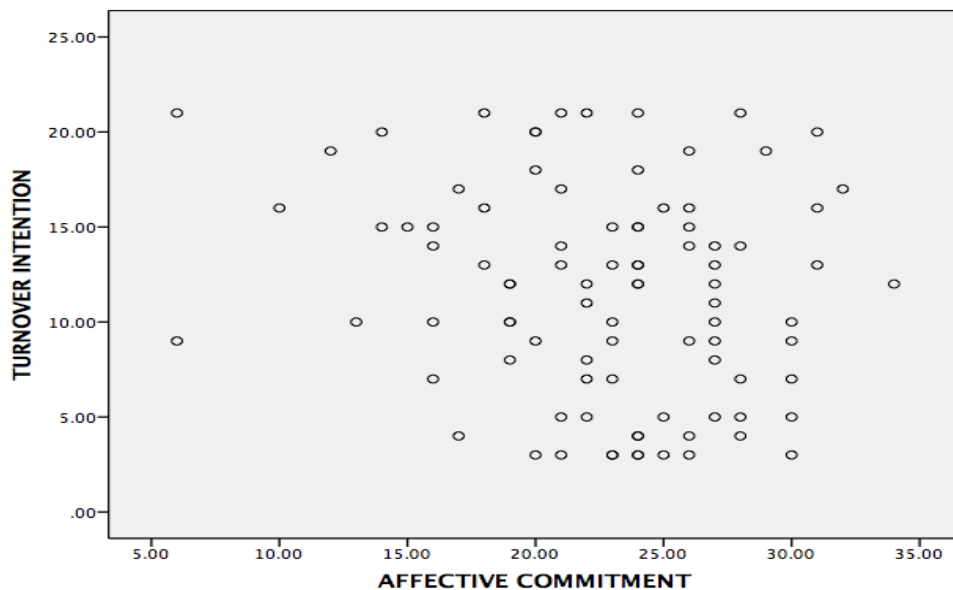


Figure 3. Scatter plot of the relationship between continuance commitment and turnover intention

## 6. DISCUSSION

Evidence from previous studies shows that committed employees are likely to remain with their organizations (Yücel, 2012); however, because employees commit for different reasons, employers should understand the effects of each type of organizational commitment before deciding on the ones they need to promote within their organization. The purpose of the current study was to examine the relationship between continuance commitment and turnover intention among healthcare internal auditors in the United States. Pearson correlation coefficient was computed to examine the relationship between the two variables. The result indicated that there is a negative and statistically significant relationship between continuance commitment and turnover intention among healthcare internal auditors in the United States. This result indicates that higher continuance commitment is likely to lead to lower employee turnover.

The result of this study suggested that organizational leaders should promote continuance commitment in order to improve employee retention. Continuance commitment refers to the extent to which employees commit to their organizations because they recognize the costs associated with leaving the organization (Balassiano & Salles, 2012). With continuance commitment, employees feel the need, not necessarily the desire to commit (Ahmadi, 2011; Balassiano & Salles, 2012). Should we promote this kind of commitment? Ahmadi (2011) believed that this is unethical. However, it helps retain employees. Continuance commitment can be based on beneficial economic exchanges or low job alternative (Taing et al., 2011). Taing et al. (2011) suggested promoting beneficial economic exchanges based continuance commitment rather than the low job alternative one. In addition, improving employee retention through continuance commitment might affect other human capital related issues such as employee engagement, performance, and satisfaction.

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