

ROLE OF WORK ATTITUDES AND ORGANIZATIONAL PERFORMANCE OF PUBLIC FINANCIAL INSTITUTIONS IN NEPALESE CONTEXT



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ABSTRACT

The working attitude plays a pivotal role in the performance of employees in Nepalese public sector financial institutions because the environment in Nepal is hostile. Thus, the main issue of this article is to evaluate the relationship between work attitude and organizational performance. Work attitude is proxied by organizational commitment, organizational citizenship behaviour, and job involvement. This study aimed to explore the relationship between work attitudes and organizational performance. Two thousand two hundred fifty-one officer-level employees of Nepalese public financial institutions were the population. Among them, 310 is the sample size. Officer-level employees are the prominent ones who evaluate the attitude of the employees. Thus, the officer-level employees are considered as the population, and they are selected purposively. Therefore, the purposive sampling strategy is adopted to select the sample. CR, AVE, and MSE are used to test the reliability and validity. Path analysis tests the impact of organizational commitment, organizational citizenship behavior, and job involvement on organizational performance. The result unveiled that organizational commitment, organizational citizenship behavior, and job involvement have a positive and significant impact on organizational performance in Nepal's public financial institutions. Modifications in organizational commitment, organizational citizenship behavior, and job involvement policies can leverage organizational performance in Nepalese public financial institutions. The study provides insights into the work attitude of public sector financial institutions and helps to frame policy. Similarly, it is a new issue in Nepal and provides insights and new literature in the academic sector of Nepal.

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INTRODUCTION

Work attitudes are the feelings that employees have towards different aspects of an organization, such as organizational commitment, job involvement, and organizational citizenship behavior. Therefore, employee behavior depends on work attitudes (Jaiswal & Kumar, 2020). Employee engagement is a strategy for achieving the best performance for those organizations that are thriving in the dynamic business environment (Widyaningrum & Amalia, 2023). Similarly, organizational commitment shows the employee's loyalty to the organization. It motivates them to do better work (Nawal et al., 2021), and the readiness of the employees for extra-role behavior is essential for gaining a competitive environment (Garg, 2020). Helping others, offering to help when needed, and adhering to workplace policies reveal OCB, which can improve work performance (Widarko & Anwarodin, 2022). Job involvement expresses a strong relationship between employee and job, which can increase employee performance and organizational performance (Awan, 2024; Mubin et al., 2022). The Nepalese business environment is found to be harmful, and getting a job from the employees is challenging (Gautam & Davis, 2007). The study is new to the Nepalese academic sector, and the study helps to generate new literature in the context of public financial institutions in Nepal. Thus, the study intends to examine the impact of work attitudes on organizational performance in Nepalese public financial institutions.

The article raises the issue, generates the problem, and justifies the study interest in the introduction section. The second section is the literature review that summarizes the primary literature so as to find the gap in the study. Third section includes the materials used in the research and the ways followed for undertaking the results. The fourth section summarizes the data and presents the data and the results of the relationship analysis. The fifth section deals with the significant findings

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and comparisons with previous studies, and the final section concludes the findings of the research and their implications in the practical and academic field.

LITERATURE REVIEW

This section deals with the various associated literature with dependent independent variables. It deals with the relationship between organizational commitment, organizational citizenship behaviour, and job involvement with organizational performance.

Organizational Commitment and Organizational Performance

The study aims to examine the impact of organizational commitment on organizational performance. Organizational commitment is the loyalty of the employees towards their organization. The commitment of the employees fosters organizational performance. The enhancement of organizational performance can be improved through organizational commitment (Sani, 2013). Organizational commitment, as defined by Lok and Crawford (2004), is a work attitude that is directly tied to employees' intention to remain with the organization or to actively participate in their activities, which is correlated with job performance. Organizational commitment positively and significantly influences organizational performance (Nawal et al., 2021; Oyewobi et al., 2019; Nikpour, 2017; Ko & Smith-Walter, 2013). With reference to the literature, it is concluded that the commitment of the employees shows the intention of the employees to leverage organizational performance.

Organizational Citizenship Behavior and Organizational Performance

The study intends to evaluate the impact of organizational citizenship behaviour on organizational performance. The extra-role behaviour of employees presents commitment and loyalty towards the organization and motivates them to work, which leverages the performance of the organization. Organizational citizenship behavior improves the employees' efficiency, productivity, and the whole organization's performance (Organ, 1997). Work performance was positively and significantly influenced by organizational citizenship behavior (Widarko & Anwarodin, 2022; Jahan, 2023). Organizational citizenship behavior positively and substantially impacts organizational performance (Garg, 2020; Taamneh et al., 2018; Sadeghi et al., 2016; Ko & Smith-Walter, 2013). The review results showed that the extra-role behaviour of employees leverages the performance of the organization.

Job Involvement and Organizational Performance

Various kinds of literature present job involvement as a prominent factor in different contexts. However, it is an undiscovered area of study in Nepalese academia. Thus, the study tried to examine the relationship of job involvement with organizational performance. Job involvement refers to the degree to which people attach emotionally to their jobs, showing that their perceived performance levels are necessary to their self-confidence (Zheng, 2014). Job involvement positively and significantly influences employee performance in case the organization provides a favorable working environment (Mubin et al., 2022; Brown & Leigh, 1996; Hanna & Rajkumar, 2025). The conclusion of the different research studies showed that the more emotionally attached employees exert more effort, the more leverage they have on the performance of the organization (Awan, 2024; Ko & Smith-Walter, 2013). The results of the previous study concluded that job involvement is the pivotal factor for leveraging performance. Nepalese public financial institutions are more regulated, so the context is different, and the test of its impact seems crucial in the Nepalese context.

Theoretical Framework

The social exchange involves imperfectly specified terms and a norm of reciprocity, such that discretionary benefits provided to the exchange partner are returned in a discretionary way in the longer term (Blau, 1964; Eisenberger et al., 1986). The social exchange theory (SET) suggests that positive work attitudes lead to better performance (Blau, 1964; Awan, 2024). Moreover, the psychology theory known as "Affective Events Theory (AET)" explains how specific workplace events affect employees' emotions, which in turn impact their job performance and overall job satisfaction. The AET recommends that positive work events cultivate emotions conducive to higher performance (Weiss & Cropanzano, 1996; Redelinguys et al., 2019). Furthermore, the Resource-Based View (RBV) theory suggests that a firm's competitive advantage is primarily derived from its unique resources and competencies. The RBV theory asserts that effectively leveraging internal resources and competencies enhances organizational performance and competitive advantage (Barney, 1991; Hsu & Pereira, 2008). Therefore, this study considers the following hypotheses.

H₁: Organizational commitment has a positive impact on organizational performance.

H₂: Organizational citizenship behavior had a positive influence on organizational performance.

H₃: Job involvement had a positive effect on organizational performance.

The conceptual framework of this study is presented in Figure 1 below

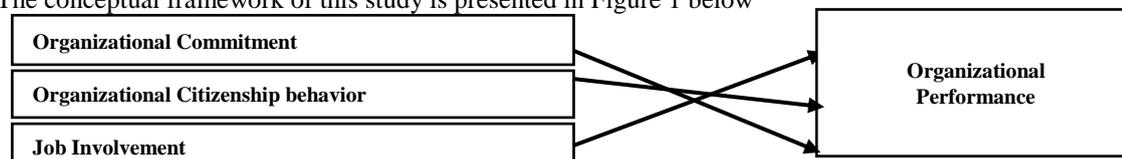


Figure 1. Conceptual Framework and Hypotheses

Source: Awan (2024); Nawal et al. (2021); and Ko and Smith-Walter (2013)

MATERIALS AND METHODS

My organization's problems measuring organizational commitment are my own, being happy to spend the rest of my career, a matter of necessity for me, and feeling guilty about a sense of belonging (Yang, 2012; Harsasi & Muzammil, 2017). Organizational citizenship behavior is measured by assisting new colleagues in adjusting to the working environment, giving advice on work-related problems, making innovative suggestions, encouraging friends to use the product or service, and helping an absent colleague (Yang, 2012; Pare & Tremblay, 2007). Job involvement is measured using personal life goals related to their job (job-oriented), being involved personally in their job, being interested in their work, feeling detached from their job, and spending most of their time in their job (Kanungo, 1982; Lodahl & Kejnar, 1965). The customer perspective is evaluated through customer relations is exemplary in the organization; the customers are satisfied with their products and services, provided facilities after the sales services, and participate in trade fairs (Wang et al., 2015; Garg & Ma, 2005; Hartman et al., 2002). The internal business perspective is measured through the morale of employees, productivity, satisfaction with the organizational environment, and low turnover (Wang et al., 2015; Garg & Ma, 2005). The pay and benefits perspective is evaluated using salary comparison to performance, retirement facility, and additional benefits like bonuses and social security (Wang et al., 2015). The innovation and technological perspective are measured through team cohesiveness, use of information systems, providing service timely, support of customer relationships, and improved productivity (Wang et al., 2015; Garg & Ma, 2005). Five items from the study of Yang (2012) and Harsasi and Muzammil (2017) have been used to gauge organizational commitment. The five items used to measure organizational citizenship behavior were modified from Yang's (2012) and Pare and Tremblay's (2007) studies. Five items from the research of Kanungo (1982) and Lodahl and Kejnar (1965) have been used to measure job involvement. Sixteen items have been used to measure organizational performance (Wang et al., 2015; Garg & Ma, 2005; Hartman et al., 2002). These items were selected as they had already been tested, and the validity and reliability of the instruments were justified. The causal-comparative research design has been used to examine the impact of organizational commitment, organizational citizenship behavior, and job involvement on organizational performance. Altogether, two thousand two hundred fifty-one (2251) officer-level employees of Nepalese public financial institutions have been considered the population for the study (Ministry of Finance, 2022). For each variable, the sample size should generally be at least ten times the number of observations (Hair et al., 2019). Thirty-one items were used in this study to measure four constructs. As a result, 310 officer-level employees were considered to be the sample size. A purposive sampling strategy was adopted for the selection of respondents. All listed financial institutions were considered while selecting samples.

The seven-point Likert scale question, which ranges from 1 (strongly disagree) to 7 (strongly agree), was used to collect the responses. The measurement model is applied to examine the goodness of fit indices. Path analysis has been used to explore the influence of organizational commitment, organizational citizenship behavior, and job involvement on organizational performance. The CFA has been used to assess the validity of the indicators for each construct. The estimated model is designed to test the variance in organizational performance that can be explained by employees' organizational commitment, organizational citizenship behavior, and job involvement. The estimated model is developed as follows:

$$OP = \beta_1 OC + \beta_2 OCB + \beta_3 JI + e_1 \dots \dots \dots i$$

Where,

OP = Organizational Performance, *OC* = Organizational Commitment, *OCB* = Organizational Citizenship Behavior, *JI* = Job Involvement: $\beta_1, \beta_2, \beta_3$ = Beta (change), and e_1 = Error Term.

The materials were developed from the previously tested questions by various scholars; thus, they are sufficient to measure the concerned constructs. However, the pilot test was not undertaken to contextualize the materials, so there might be some contextual problems with them.

RESULTS

Table 1. Respondents Profile of the Study

Profile Based on Gender, Marital Status, Age, and Educational Level			
		Frequency	Percentage
Gender	Male	180	58.06
	Female	130	41.94
Marital Status	Single	80	25.81
	Married	230	74.19
Age	Less than 25	25	8.06
	25-34	80	25.82
	35-45	180	58.06
	More than 45	25	8.06
Educational Level	Bachelor level	59	19.03
	Master level	237	76.45
	M.Phil.	14	4.52
N = 310			

The data presented in Table 1 shows that more male and married employees were involved in the survey. The perception of the young and educated employees' opinions dominated the study's results.

Convergent and Discriminant Validity

Convergent validity analyzes the accuracy of the same construct measured using different instruments, and the same construct score is correlated. Discriminant validity empirically analyzes the accuracy of construct differences between one construct and another.

Table 2. Values of CR, AVE, MSV, Square Root of AVE (Diagonal), and Inter-Construct (off Diagonal)

	CR	AVE	MSV	OC	OCB	JI	CP	IBP	PBP	ITP
OC	0.901	0.647	0.135	0.804						
OCB	0.915	0.683	0.123	0.351	0.826					
JI	0.914	0.680	0.135	0.367	0.235	0.825				
CP	0.935	0.782	0.132	0.364	0.193	0.351	0.884			
IBP	0.914	0.728	0.116	0.289	0.191	0.181	0.192	0.853		
PBP	0.916	0.732	0.023	-0.003	-0.035	-0.001	0.033	0.151	0.856	
ITP	0.918	0.736	0.116	0.325	0.177	0.256	0.184	0.340	0.107	0.858

Note: OC = Organizational Commitment, OCB = Organizational Citizenship Behavior, JI = Job Involvement, CP = Customer Perspective, IBP = Internal Business Perspective, PBP = Pay and Benefits Perspective, ITP = Innovation and Technological Perspective, CR = Composite Reliability, AVE = Average Variance Extracted, and MSV = Maximum Share Variance

Anderson and Gerbing (1998) suggested that the composite reliability (CR) value should be more than 0.70 for the reliability of the instruments. The analysis presented in Table 2 shows that the CR value of each construct is more than 0.7. Thus, it is claimed that the instrument used for the collection of data is reliable enough. According to Fornell and Larcker (1981), every construct's AVE value should be greater than 0.5, and an individual construct's CR value should be higher than the AVE of the personal construct to prove the convergent validity. The results shown in Table 2 meet all these criteria. Therefore, the researcher claimed the convergent validity. Fornell and Larcker (1981) suggested that the individual construct value of AVE should be larger than the maximum share variance (MSV) of each construct. Bagozzi and Yi (1988) advise that the square root of AVE values at the individual construct's diagonal should be more significant than the inter-construct correlation values of each off-diagonal construct. Both criteria are satisfied by the results presented in Table 2. Thus, the discriminant validity of the study was claimed.

Measurement Model for Organizational Commitment, Organizational Citizenship Behavior, and Organizational Performance

The measurement model is applied to examine the goodness of fit indices. The three first-order constructs are organizational commitment, organizational citizenship behavior, and job involvement. Similarly, the customer perspective, internal business perspective, pay and benefits perspective, and innovation and technological perspective make up the second-order construct of managerial performance. The three first-order constructs and the second-order construct of the organizational performance model are shown in Figure 2.

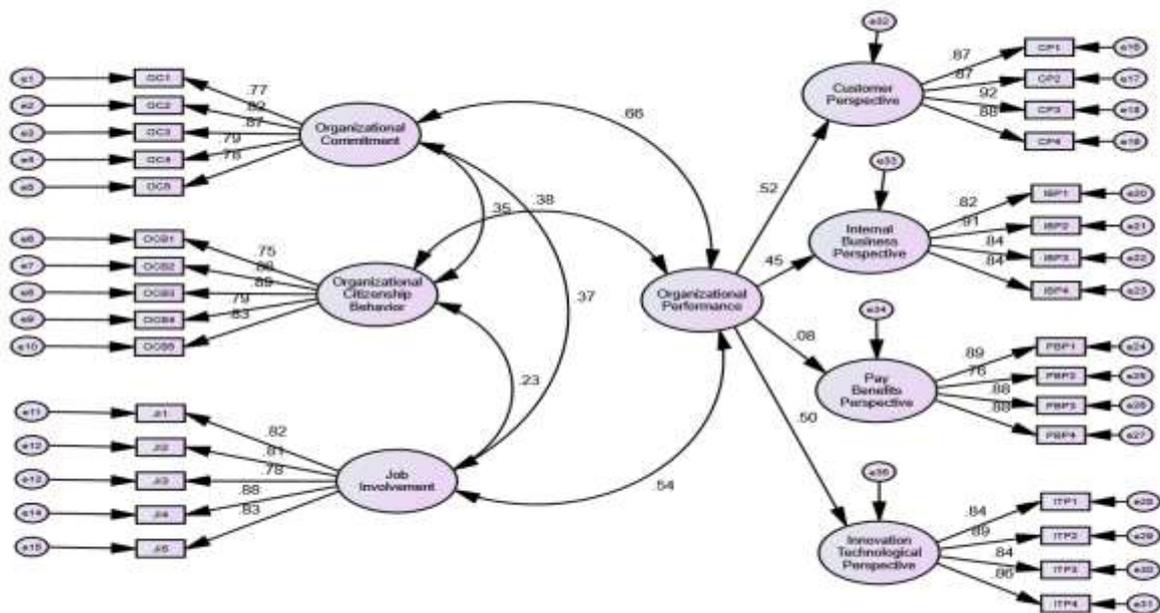


Figure 2. Association between Organizational Commitment, Organizational Citizenship Behavior, Job Involvement, and Organizational Performance

The model comprising the three first-order constructs and the second-order construct of the organizational performance shows the goodness-of-fit with the data in Table 3.

Table 3. Model Fit Measures of Organizational Commitment, Organizational Citizenship Behavior, Job Involvement, and Organizational Performance

Measure	Estimate	Threshold	Interpretation	References
Chi-square (CMIN)	993.860			
DF	284			
Chi-square Associated P Value	0.000			
CMIN/DF	2.344	< 3	Good fit	Carmines and McIver (1981)
GFI	0.879	0.80 to 0.90	Acceptable fit	Hair et al. (1998)
AGFI	0.859	0.85 to 0.90	Acceptable fit	Dogan and Ozdamar (2017)
CFI	0.948	0.90 to 95	Acceptable fit	Gaskin and Lim (2016)
RMSEA	0.048	< 0.05	Good fit	Byrne (2010)

Note: CMIN = Minimum Discrepancy, DF = Degrees of Freedom, P-Value = Probability value, CMIN/DF = Relative chi-square, GFI = Goodness-of-Fit Index, AGFI = Adjusted Goodness-of-Fit Index, CFI = Comparative Fit Index, RMSEA = Root Mean Square Error of Approximation

The Chi-square (χ^2) value with degrees of freedom (284) is 993.860. The relative chi-square (χ^2/df) ratio is 2.344 less than the suggested threshold (i.e., < 3), indicating a good fit (Carmines & McIver, 1981). The GFI value of 0.879 shows a satisfactory fit, and it falls between the suggested threshold of 0.80 and 0.90 (Hair et al., 1998). The AGFI value of 0.859 is within the recommended threshold (i.e., 0.85 to 0.90), indicating an acceptable fit (Dogan & Ozdamar, 2017). The CFI value of 0.948 is within the recommended threshold (i.e., 0.90 to 0.95), indicating an acceptable fit (Gaskin & Lim, 2016). RMSEA worth of 0.048 is lesser than the recommended threshold (i.e., < 0.05), indicating a good fit (Byrne, 2010). All the criteria of goodness of fit are satisfied by the model adopted for the study. It shows that the model used in the study explains the sufficient variance in organizational performance by the organizational commitment, organizational citizenship behaviour, and job involvement.

Structural Relationship between Organizational Commitment, Organizational Citizenship Behavior, Job Involvement, and Organizational Performance

Path analysis is applied to reveal the structural relationship between organizational commitment, citizenship behavior, job involvement, and organizational performance. In Figure 3, the path diagram shows the impact of these factors on organizational performance.

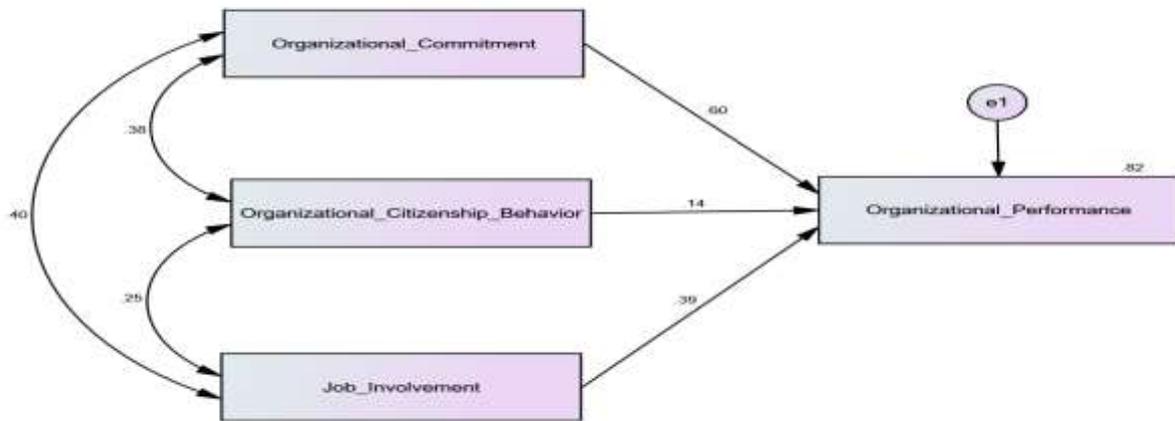


Figure 3. The Impact of Organizational Commitment, Organizational Citizenship Behavior, and Job Involvement on Organizational Performance

While regressing organizational commitment (OC), organizational citizenship behavior (OCB), and job involvement (JI) with organizational performance (OP), the estimated model is;

$$OP = \beta_1 OC + \beta_2 OCB + \beta_3 JI + e_1 \dots \dots \dots i$$

$$\hat{OP} = 0.602 OC + 0.140 OCB + 0.394 JI$$

The square multiple correlation (R^2) is 82 percent greater than the suggested threshold of 10 percent, which indicates that the model explains the sufficient variance in organizational performance (Falk & Miller, 1992). Thus, 82 percent of the change in organizational performance is demonstrated by organizational commitment, organizational citizenship behavior, and job involvement. The CMIN/DF (2.344), GFI (0.879), AGFI (0.859), CFI (0.948), and RMSEA (0.048) are all at an acceptable level. Thus, this estimated model (i) is established.

The path model is operated to reveal the hypothesized relationship between organizational commitment, organizational citizenship behavior, job involvement, and organizational performance. Thus, the hypothesized association is presented in Table 4.

Table 4. Hypothesized Association between Organizational Commitment, Organizational Citizenship Behavior, Job Involvement, and Organizational Performance

Hypothesized Relationship			Standardized Estimate	C.R. (t-value)	P-value	Decision	
H ₁	OP	<---	Organizational Commitment	0.602	26.820	0.000	Accepted
H ₂	OP	<---	Organizational Citizenship Behavior	0.140	6.548	0.000	Accepted
H ₃	OP	<---	Job Involvement	0.394	18.378	0.000	Accepted

The result shows that OC has a positive and significant impact on organizational performance ($\beta = 0.602$, C. R. = 26.820, P-value = 0.000). OC shows the employees' loyalty toward their organization and the desire to continue their membership in the organization. It shows that the loyalty of the employees towards their organization leverages performance. Results showed that the extra role behaviour of employees helps to exert extra effort in performing responsibility inside the organization, which enhances the performance of the organization. It means more time and effort and time of the employees are the pivotal factors for improving the performance of the employees ($\beta = 0.140$, t-value = 6.548, P-value = 0.000). Emotional attachment of the employees creates a strong rapport between the employee and the job, which increases organizational performance ($\beta = 0.394$, t-value = 18.378, P-value = 0.000).

DISCUSSIONS

The study findings reveal that organizational commitment, organizational citizenship behavior, and job involvement positively and significantly influence organizational performance in Nepalese public financial institutions. The study result is supported by the prior research findings that organizational performance was positively and significantly impacted by organizational commitment (Nawal et al., 2021; Oyewobi et al., 2019; Nikpour, 2017; Ko & Smith-Walter, 2013), organizational citizenship behavior (Garg, 2020; Taamneh et al., 2018; Sadeghi et al., 2016; Ko & Smith-Walter, 2013), and job involvement (Awan, 2024; Ko & Smith-Walter, 2013). Similarly, this study's finding is consistent with the research result of Mubin et al. (2022), who found that job involvement positively and significantly influenced employee performance. Valeau et al. (2021), Jaiswal and Kumar (2020), and Ko and Smith-Walter (2013) all assert that OC, OCB, and JI are work attitudes that enhance organizational performance.

The results are similar because the constructs used in the study are of universal type. These factors may not be affected by the context. All the factors are an individual's internal factors. Therefore, these internal factors affect the individual across the culture and context. The results of this study support the theories of affective events, resource-based views, and social exchange. Affective event theory focuses on employee emotion, resource-based focuses on the unique use of internal resources, and social exchange theory focuses on reciprocity. The construct used in the study is focused on the use of human resources that work on reciprocity, and they are the unique resources of the organization if they are appropriately managed. Thus, these theories are supported by the study in the context of Nepalese public financial institutions.

CONCLUSIONS

The article is divided into six parts. An introduction part summarizes the issues, objectives, and rationale of the problems for study. The second part revises the conceptual, theoretical, and empirical materials. The methodology summarizes the operational definition of variables, sources of instruments, construction and implementation of instruments, and analysis tools. The results section shows the results of the data analysis. The discussion included the findings of the study, a comparison of those results with previous study results, and the logic behind the similarity and dissimilarity in results. The conclusion includes findings and a conclusion of the findings and contributions of the paper to the field of academics. The study finds that organizational commitment, organizational citizenship behaviour, and job involvement positively and significantly enhance organizational performance. It concludes that strong emotional feelings and belongingness, extra assistance to coworkers beyond formal incentive structure, and the employees' likes and care about their work help to leverage the performance of the public financial institutions. The study is tested based on the social exchange theory and affective event theory. The notion of social exchange theory is that people remain motivated when they get better than what they lose. Affective event theory explains that the affective behavior of employees is explained by employee mood and emotions. The study results accept the notions. Thus, both the theories are still relevant in the Nepalese public financial institutions. Such studies have not been undertaken in the context of Nepalese public financial institutions. Thus, this provides insights into work attitude and organizational performance and remains the unique literature in the academic field of Nepal. This study provides insights to managers and helps formulate HR strategies and policies to create commitment, extra-role behavior, and participation among employees in assigned and extra jobs. It will help managers to motivate employees in the workplace. This study does not consider other industrial sectors like manufacturing, hotel and hospitality, and the private financial sector. Thus, future researchers may undertake research that considers those sectors so as to generalize the findings of the study to a greater extent. Similarly, the study was undertaken considering cross-sectional data, not longitudinal data. However, other researchers may use longitudinal data to conduct a rigorous study. This study considered only three variables. However, other variables of work attitude, such as organizational justice, relationships with coworkers, and stress levels, can be taken for further study.

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