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Organizational Learning and Innovation and its Impact on Professional Accountants Organizational Citizenship Behavior: Evidence from Pakistan

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Keywords*Organizational Innovation, Learning, Citizenship Behavior, and Accountants.***JEL Classification***M31, L66, and F23***ABSTRACT**

Purpose: This study develops a theoretical model that explores the effect of organizational learning on the organizational citizenship behavior of professional accountants in Pakistan. Additionally, the model also explores the mediating role of organizational innovation between this relationship.

Design/Methodology/Approach: Data were gathered from professional accountants at small accounting firms in Pakistan.

Findings: The findings prove that organizational learning positively influences the citizenship behavior of accountants. Additionally, the findings also report the mediating role of organizational innovation between organizational learning and accountants' organizational citizenship behavior.

Implications/Originality/Value: The findings of this paper may have both practical and theoretical implications for researchers, domestic and international companies.

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Introduction

This paper develops a theoretical model that explores the effect of organizational learning (OL) on organizational citizenship behavior (OCB) of professional accountants in Pakistan. Additionally, the current study also explores the mediating role of organizational innovation (OI) between OL and accountants' OCB. More recently, OL has gained global recognition among firms and academicians as well (Benson, 1997; Leslie, Aring, & Brand, 1998; Sloman & Webster, 2005; Wahab, Saad, & Selamat, 2014; Park, & Kim, 2018; Hutomo, & Pudjiarti, 2021). This move reflects the significance of OL as an antecedent to gain a competitive advantage over competitors in complex economic settings (Senge,

1990; Illeris, 2003; Sambrook, 2005; Wahab, Saad, & Selamat, 2014). To achieve this objective, organizations are more likely to depend on individuals who are enthusiastic to participate in the growth of the organization, irrespective of formal job responsibilities (Somech & Drach- Zahavy, 2004). Specifically, individuals' behaviors that excel formal job description are important for an organizations' success and survival and referred to as OCB (Katz & Kahn, 1978; Brief & Motowidlo, 1986; George & Bettenhausen, 1990). Prior literature has clearly shown that OCBs are influenced by crucial contextual factors including organizational culture and more specifically, learning and innovation at the workplace (Eisenberg & Fabes, 1990; Schein, 1990). Organizational culture serves as a prescriptive constellation of collective beliefs and values, and defines the way how employees think, feel and behave at the workplace (Schein, 1990). Specific elements of an organization's culture such as organizational learning and innovation may affect the potential of the organization to learn, which may influence the behaviors of employees. Importantly, OL starts after the apprehension of potential benefits of achieving desired outcomes by acquiring, sharing, and utilizing new knowledge and skills at the workplace (Huber, 1991; DiBella, Nevis, & Gould, 1996; Alanoğlu & Demirtaş, 2016). Additionally, prior literature proposed that OL allows businesses to build capacities that may enhance innovation, and only possible by acquiring new knowledge (Han, Kim, & Srivastava, 1998; Hurley & Hult, 1998; Baker & Sinkula, 2002). Prior literature has long recognized the value of examining the importance of OL at the workplace (Benson, 1997; Leslie, Aring, & Brand, 1998; Sloman & Webster, 2005; Wahab, Saad, & Selamat, 2014; Park, & Kim, 2018). However, very limited research has been conducted to examine whether OL may improve the OCB of accountants, and how this relationship is mediated with OI. By drawing relevant psychology, sociology, and accounting literature, this study examines this relationship by using structural equation modeling and taking professional accountants as subjects.

Accountants at accounting firms located in major cities of Pakistan are selected for examination. Accounting firms are selected because accountants work in an environment in these organizations that continually alternates between heavy and light workloads (Whitmore & Albers, 2006). These accountants are experienced corporate resources having the expertise to perform reporting duties and may help organizations in decision making (Wei, Choy, & Chew, 2011; Salleh, Ahmad, SyedIkhsan, & Lin, 2011). Additionally, accountants are skilled employees who rely on authentic information to provide reliable reporting of financial outcomes to various stakeholders by following the International Financial Reporting Standards (Awad & Ghaziri, 2004; Whitmore & Albers, 2006). Furthermore, accountants are required to provide accurate financial information which requires stable and continuous learning within organizations. While working in an organization, accountants learn unique and sharper insights from new information and revised accounting models and standards, which is beneficial for developing their skills and expertise (Wright, 2005). Importantly, OL may help in creating a work environment for accountants that broadens the focus of their performance from immediate outcomes to continuous improvement (Somech & Drach- Zahavy, 2004). Therefore, this study examines the impact of OL on the OCB of accountants in Pakistan.

The remaining paper is planned in the following sections. The second section provides the literature review of the study, constituting the reasons for selecting organizational learning and organizational citizenship behavior, with particular reference to organizational innovation. Section three provides details for hypotheses development and section four explains the research method. Section five shows the results of the study, tracked by data analysis and discussion of results. The final section provides details about the conclusion, limitations, and implications.

Literature Review

In this modern era, OL helps in the growth and development of domestic and international firms. Additionally, organizations have to focus on their continuous learning to maintain a competitive edge over their competitors (Dealtry & Rademakers, 2005). Prior literature defined OL as a rigorous process through which an enterprise formulates new ideas and insights from the prior experience of employees working in the organization and can affect behaviors and enhance the firms' competencies (Fiol &

Lyles, 1985; Senge, 1990; Huber, 1991; Slater & Narver, 1995). Prior literature clearly shows that OL takes place when most employees identify the possible advantage of new ideas, knowledge, and skills (Huber, 1991). Furthermore, prior literature provides evidence that OL is a continuous process where employees learn the knowledge, share ideas and information with other colleagues, jointly interpret and ultimately retain the organizational memory to be used by all workers (Sinkula, 1994; Slater & Narver, 1995; De Weerd-Nederhof, Pacitti, Gomes, & Pearson, 2002; Alanoğlu & Demirtaş, 2016).

OL depends on the aptitude of a firm to adapt to its environment, identify its mistakes and develop the means for its correction (Argyris, 1977). Prior literature provides evidence that OL develops a culture of creating harmonization of goals and strategic thinking among employees, which consequently improves the organizational system approach (Senge, 1993). According to organizational learning theory, OL stresses embracing new cultural values which may ultimately influence the mindset of accountants working in firms (Ellis, Caridi, Lipshitz, & Popper, 1999; Somech & Drach- Zahavy, 2004). Prior literature provides evidence that OL is a time-honored approach that may influence individuals' and organizational behavior of employees (Murray & Donegan, 2003). Additionally, organizational OL improvement both at the individual and organizational level (Somech & Drach- Zahavy, 2004). This may also lead accountants inputting additional efforts for the success of the organization by volunteering for tasks that are not officially essential to be performed (Somech & Drach- Zahavy, 2004). With a mutual goal to promote OL, accountants work, support, and collaborate closely with colleagues which enhances their organizational citizenship behavior. Thus, OL values are more likely to foster OCB because accountants develop an organizational system that may broaden their exposure to performing beyond their formal responsibilities (Somech & Drach- Zahavy, 2004).

OCB represents an "individual's behavior that is discretionary, not directly or explicitly recognized by the formal reward system and in the aggregate promotes the efficient and effective functioning of the organization" (Organ, 1989, p. 4). The employees, demonstrating OCB, are dedicated to their organization and focus on its growth and development, irrespective of their formal obligations and predefined duties (Wong, Mui, & Hui, 2006). Prior literature provides evidence that subjects' OCB has the potential to improve firms' effectiveness and efficiency by contributing to resource innovativeness, adaptability, and transformation (Organ, 1997, 1989). Importantly, OCB is necessary for the organizations to accomplish all tasks and challenges (Turnley, Bolino, Lester, & Bloodgood, 2003; Cho & Johanson, 2008). Prior literature suggests two categories of OCB such as OCBO (organizational), behaviors that are beneficial for a firm in general, and OCBI (individual), behaviors that are advantageous for individuals, specifically (William and Anderson, 1991). Prior literature labels the OCBO dimension as compliance and OCBI as altruism (Organ &

Konovsky, 1989; Smith, Organ, & Near, 1983). The term, compliance, or 'consciousness' includes factors that are general and contribute to the overall objectives of a team, department, or a firm such as punctuality at work and low absenteeism (William and Anderson, 1991; Sharma & Jain, 2014). Additionally, the term, altruism, includes factors such as supporting an overloaded colleague, helping and guiding a new colleague, and solving a problem for other colleagues (William and Anderson, 1991; Sharma & Jain, 2014). Hence, it is suggested that professional accountants OCBs are not stereotypically comprised of official job descriptions but helps to create a social-psychological work environment in medium-tier accounting firms in Pakistan.

In today's' globalized world, besides OL, OI may also enable an organization to identify, apply, create, and renew working methodologies to improve the extra-role performance of employees, specifically, their OCB (Nonaka & Takeuchi, 1995). Additionally, the forces of globalization have stressed the organizations around the globe to modify the techniques they used for making their workplace innovative (Naqshbandi & Kaur, 2013). According to prior literature "*Innovation is a means of changing an organization, whether as a response to changes in its internal or external environment or as a pre-emptive action taken to influence an environment*" (Damanpour, 1991, p. 556). OI is a significant factor

for a firms' strategy and creates a competitive edge over other firms in global markets (Damanpour, 2014; Kilic, Ulusoy, Gunday, & Alpkhan, 2015). Importantly, OI is the combination of development and execution of innovative ideas within the corporation, it may be administrative, technical and might be related to organizational innovative culture, as well (Garcia & Calantone, 2002; Yuan & Woodman, 2010; Azar & Ciabuschi, 2017; Yu, 2017). Damanpour & Evan (1984, p. 560) suggest that *"administrative innovations involve organizational structure and administrative processes, they are directly related to the basic work activities of an organization and are more directly related to its management"*. Importantly, within the scope of this study, OI in accounting firms may require improving the processes and being innovative in the way these firms are being operated in Pakistan. Moreover, administrative innovation may serve as a new way in accounting firms to recruit accountants, allocate all resources and formulate structures, and reward management systems. Furthermore, prior literature defined technical innovation as *"innovations that occur in the technical system of an organization and are directly related to the primary work activity of the organization"* (Damanpour and Evan, 1984, p. 394). Prior literature clearly shows that for the development of OI within the firm, it is necessary to create an innovative culture where all its employees may work and collaborate to develop a new idea, process, or administrative system (Škerlavaj, Song, & Lee, 2010). Given the importance of OI, this study provides sharper insights into the mediating effect of OI including three dimensions (administrative innovation, technical innovation, and innovative culture).

Hypotheses Development

This study takes its routes from organizational learning theory which focuses on the creation of knowledge, and its utilization within the organization for facing complex challenges and increasing performance of employees (Fauske & Raybould, 2005). Additionally, this theory further suggests that organizations should develop a culture that appreciates employees' learning, and stress on organizational innovation, which may consequently improve their organization's overall performance. Furthermore, organizations invest their resources and time in developing innovative processes, and this may help them in getting a competitive advantage in the market by enhancing their employees' and enterprises' innovativeness, and their overall performance. Prior literature also shows that OL promotes different ideas and strategic thinking and consequently leads to employees' overall performance (Senge, 1993; Alanoğlu & Demirtaş, 2016). Based on this reasoning following hypothesis is formulated:

H1: OL has a significant impact on accountants' OCBI and OCBO.

Prior literature shows that OI includes the development of new ideas and behaviors within a social system (Damanpour, 1996). Importantly, organizations that are likely to develop a culture of learning and innovation, may lead to enhancing employees' both OCBI and OCBO (GarcíaMorales, Llorens-Montes, & Verdú- Jover, 2006). Additionally, Macey and Schneider (2008) suggest that a higher level of employee engagement in organizational innovation may lead to the flexible effort of employees that, in turn, enhance their both in-role performance (OCBI) and extrarole (OCBO) performance. Given the increase globalization and complex business environment, organization need innovation for enhancing the performance of employees (Nouri, Ghorbani, & Soltani, 2017). Additionally, studies show that OL also serve as an antecedent to enhancing OI within the businesses (Nouri et al., 2017). Based on the above reasoning, the following hypothesis is proposed:

H2: OI mediates the relationship between OL and accountants' OCBI and OCBO.

Theoretical Model

Figure 1.0 provides details about the theoretical model developed in this study. In this model, OL serves as the independent variable, OCBI and OCBO as a dependent variable, and OI including three dimensions such as administrative, technical innovation, and innovative culture as mediating variables.

Figure 1.0. Theoretical Model

Methodology

To test the hypotheses, data were collected using a research instrument from accountants at accounting firms in Pakistan. Professional accountants for this study were randomly selected by partners of participating auditing and accounting firms, keeping in view, the provided selection criteria. Importantly, those professional accountants were selected who had relevant experience and qualifications. The subjects were informed that the provided response will be treated as unidentified. Subjects provided their demographic information required in the research instrument such as gender, qualification, age, and relevant work experience. Extensive pilot tests were conducted to ensure the appropriateness of the research instrument, using management, psychology, and accounting academicians. They were requested to examine the research instrument with a sharper focus to improve its understandability. Some minor modifications were incorporated into the research instrument, based on their valuable feedback.

The research instrument consists of two parts. Part one constitutes demographic information of respondents and part two contains a scale to capture subjects' responses for organizational learning, organizational innovation, and organizational citizenship behavior. A 4-item scale developed by Aragón-Correa, García-Morales, & Córdón-Pozo (2007) was used to capture subjects' responses for organizational learning. Furthermore, an 18-item scale developed by (Pavitt, 2005) was adapted to suit our situation, constituting dimensions such as administrative innovation, service innovation, and innovativeness or innovative culture. Moreover, a 16-item scale, developed by Lee & Allen, (2002) was adopted to capture subjects' responses for their OCB both at individual and organizational levels.

Data Analysis

Demographic Statistics

Completed responses were received from 280 out of 310 professional accountants to whom, questionnaires were circulated, producing an overall response rate of 91%. The demographic details of professional accountants are shown in table 1.0. Approximately, 91% and 9% of accountants were male and female, respectively. Of the total 280 accountants, 44.6%, 20.4%, 17.85%, and 10.7%, and 6.4% were of age, within the ranges of 20-29, 30-39, 40-49, and 50-59, and more than 60 years, respectively. Moreover, 64.2%, 20.71%, 8.9%, 2.85%, 1.7% and 1.07% accountants were junior/assistants, seniors, managers, senior managers, partners, and directors, respectively. Additionally, 21.42%, 35.71%, 25.0%, 15.0%, 1.7%, and 1.07% accountants had experience within the ranges of less than 0, 1-5, 6-10, 11-15, 16-20, and 21-25 years, respectively.

Table 1.0. Demographic Statistics

Gender					
Male 255 (91%)			Female 25 (9 %)		
Age					
Less than 20	20-29	30-39	40-49	50-59	More than 60
0 (0%)	125 (44.6%)	57 (20.4%)	50 (17.85%)	30 (10.7%)	18 (6.4%)
Current Position					
Junior/Assistant	Senior	Manager	Senior Manager	Partner	Director
182 (64.2%)	58 (20.71%)	25 (8.9%)	8 (2.85%)	5 (1.7%)	3 (1.07%)
Professional Experience					
Less than 1 year	1-5 years	6-10 years	11-15 years	16-20 years	21-25 years
60 (21.42%)	100 (35.71%)	70 (25.0%)	42 (15.0%)	5 (1.7%)	3 (1.07%)

Descriptive Statistics

Table 2.0 provides details about descriptive statistics and correlation analysis of variables such as OL, OCBI, and OCBO, three dimensions of OI including innovative culture (IC), technical innovation (TI), and administrative innovation (AI).

Table 2.0. Descriptive Statistics and Correlation Analysis

	Reliability	Mean	SD	OL	OCBI	OCBO	IC	TI	AI
OL	0.768	3.75643	0.69	1					
OCBI	0.812	4.09999	0.68	0.544**	1				
OCBO	0.695	3.10001	0.59	0.321	0.443**	1			
IC	0.711	3.79000	0.70	0.654**	0.691**	0.344*	1		
TI	0.756	3.81000	0.64	0.692**	0.531**	0.456*	0.487**	1	
AI	0.763	3.95621	0.71	0.564**	0.623**	0.399*	0.587**	0.592**	1

*, ** Significant at the $p < 0.05$ and $p < 0.01$ levels, respectively.

Structural Equation Modelling

Structural equation modeling (SEM), used for data analysis, is of specific significance to this study for two reasons. First, SEM provides sharper insights into the linkage among OL, OI (administrative innovation, technical innovation, and innovative culture), and OCB, which is consistent to examine the impact of OL on OCB, with the mediating role of OI (Byrne, 2016). Second, most of the constructs in this study are latent variables, which can only be measured by “observable items”. Furthermore, the adoption of SEM is generally acceptable in social sciences because of its ability to examine the relationship “latent variables” from “observable items” (McDonald, & Ho, 2002). By following the requirements of modeling, this paper evaluates the structural equation model in two steps (Kilne, 2015). In the first step, Confirmatory Factor Analysis (CFA) was conducted to estimate the measurement model (Kilne, 2015; Byrne, 2016). The basic purpose of CFA is to test whether the data fit a proposed measurement model, by evaluating its model fitness by key model indices including Minimum Discrepancy divided by “Degree of Freedom CMIN/DF, Comparative Fit Index (CFI), Goodness of Fit Index (GFI), Adjusted Goodness of Fit Index (AGFI), Root Mean Square Error of Estimation (RMSEA) and the P-value for a test of close fit (PCLOSE)” (Kilne, 2015; Byrne, 2016). In the second step, this paper evaluates path analysis to explain the coefficients among all variables in this study, as shown in figure 3.0.

Measurement Model (Confirmatory Factor Analysis)

Table 3.0 shows the standardized regression weights of confirmatory factor analysis. For this study, a measurement model was developed and empirically tested for conformance, regarding discriminant validity and structure of factors. Factor loading is given in table 3.0 which demonstrates that each load is statistically significant at $p < 0.001$, as shown in figure 2.0.

Table 3.0. Standardized Regression Weights

Standardized Regression Weights					
Latent Variable	Item Label	Standardized Factor Loading			
OL	OL1	0.630	Organizational Learning	OL 1	e1
	OL2	0.610		OL 2	e2
	OL3	0.639		OL 3	e3
	OL4	0.649		OL 4	e4
IC	IC 1	0.721	Innovative Culture	IC 1	e31
	IC 2	0.749		IC 2	e32
	IC 3	0.730		IC 3	e33
	IC 4	0.687		IC 4	e34
	IC 5	0.691		IC 5	e35
TI	TI 1	0.591	Technical Innovation	TI 1	e19
	TI 3	0.584		TI 3	e21
	TI 4	0.501		TI 4	e22
	TI 6	0.641		TI 6	e24
	TI 7	0.612		TI 7	e25
AI	TI 8	0.620	Administrative Innovation	TI 8	e26
	AI 1	0.609		AI 1	e30
	AI 2	0.710		AI 2	e29
	AI 3	0.691		AI 3	e28
OCBI	AI 4	0.520	Organizational Citizenship Behaviour (Individual)	AI 4	e27
	OCBI 1	0.678		OCBI 1	e11
	OCBI 3	0.647		OCBI 3	e10
	OCBI 4	0.710		OCBI 4	e8
	OCBI 5	0.698		OCBI 5	e7
OCBO	OCBI 6	0.723	Organizational Citizenship Behaviour (Organizational)	OCBI 6	e6
	OCBO 2	0.520		OCBO 2	e13
	OCBO 3	0.700		OCBO 3	e14
	OCBO 4	0.698		OCBO 4	e15
	OCBO 6	0.564		OCBO 6	e16
	OCBO 7	0.723		OCBO 7	e17
	OCBO 8	0.659		OCBO 8	e18

Figure 2.0. Measurement Model

Table 4.0. shows the goodness of fit measures, as such all the values are well above the threshold indices of GFI, CFI, AGFI, PCOLSE and below the threshold indices, for RMR, CMIN/DF, and RMSEA, according to the standardized requirements (Hu, & Bentler, 1995; Hair, Ringle, & Sarstedt, 2011).

Table 4.0. Model Fitness Summary

Model Fitness Summary						
“CMIN/DF”	“RMR”	“GFI”	“AGFI”	“CFI”	“RMSEA”	“PCLOSE”
3.079	0.043	0.963	0.950	0.905	0.041	0.995

Structural Model (Path Analysis)

The structural model demonstrates the relationship among OL, dimensions of OI including (administrative innovation, technical innovation, and innovative culture), and OCBO and OCBI. After evaluating the measurement model, a structural model was developed to explain the coefficients.

Figure 3.0. Structural Model

Consistent with the measurement model, its model fitness was also tested by using the same indices such as GFI, CFI, AGFI, PCOLSE, RMR, CMIN/DF, and RMSEA. The model shows that path coefficients are significant for all the proposed relationships among the aforementioned variables, as shown in table 5.0.

Table 5.0. Model Fitness Summary

Model Fitness Summary						
"CMIN/DF"	"RMR"	"GFI"	"AGFI"	"CFI"	"RMSEA"	"PCLOSE"
2.63	0.05	0.94	0.88	0.97	0.06	0.005

Mediation Analysis

Table 5.0 explains the results of this study, constituting all six mediation models, as shown in table 5.0. Mediation analysis was performed through bootstrapping by using AMOS. By using Bollen & Stine (1992, p. 212) "*bootstraps with 95% bias confidence interval method*", total direct and indirect effects of the proposed models were evaluated by bootstrapping for testing mediation using structural equation modeling in AMOS. In first, second and third model, administrative innovation, technical innovation, and innovative culture *fully* mediates between OL and OCBI. Additionally, in the fourth and fifth models, administrative innovation and technical innovation mediates the aforementioned relationship. Moreover, innovative culture also fully mediates the aforesaid relationship.

Table 5.0. Mediation Analysis

Mediation Analysis				
	Models	Direct Effect	Indirect Effect	Mediation Result
Model 1	OL-AI-OCBI	Not significant	Significant	Full mediation
Model 2	OL-TI-OCBI	Not significant	Significant	Full mediation
Model 3	OL-IC-OCBI	Not significant	Significant	Full mediation
Model 4	OL-AI-OCBO	Significant	Significant	Partial mediation
Model 5	OL-TI-OCBO	Significant	Significant	Partial mediation
Model 6	OL-IC-OCBO	Not significant	Significant	Full mediation

Conclusion

This study examines the influence of OL on professional accountants' OCB, with the mediating role of

OI. OL is an important and relevant factor for an accounting firm for its successes but with the contribution of accountants. This study provides empirical evidence that OL has a significant impact on OCBI and OCBO. Accountants working in accounting may learn new methods, administrative expertise, and technical skills, which may influence their organizational behavior to work for their benefits and overall organizational wellbeing, as well. Additionally, OI mediates this relationship between OL and OCBI and OCBO.

The findings may have several implications for accounting firms and professional accountants working there. Accounting firms should develop a culture of learning new approaches, methods, behaviors, and expertise at the workplace to tackle unforeseen circumstances and should also learn from their past experiences. Although accountants are key factors for accounting firms' growth and development, however, the question of how to improve their extra-role behaviors has not gained attention in Pakistan. Importantly, our findings provide better insights for a better understating of OL and OI for accounting firms in Pakistan and their impact on accountants' behavior. Specifically, accounting firms should promote learning, for example, by conducting, seminars, conferences, and workshops regularly, for their accountants, which may consequently fuse their research and development plans and the development of unique ideas, strategic thinking, and experimentation within the firm. Furthermore, accounting firms should also conduct regular meetings to share the knowledge, skills, expertise of one accountant with others, and develop a behavior of citizenship both at the individual and organizational level. Moreover, this study also implications for managers of accounting firms, as such they should be prepared for experimentation with various strategies, given the dynamic and complex nature of today's' workplace.

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