

The Relationship between Learning Climate and Quality of Work Life

Accounting Firms in Turkey

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Abstract

The present study was conducted to detect the relationships between learning climate and related quality of work life. In the study the basic hypothesis suggests that learning climate enhances quality of work life. Learning climate was analyzed under seven sub-dimensions which were; management relations and style, time, autonomy and responsibility, team style, opportunities to develop, guidelines on how to do the job, contentedness, work-related quality of work life. Work-related quality of work life, however, was treated as one dimensional. The study was conducted amongst free lance accountants working in their own offices in the city of Kayseri, an industrial city in the Central Anatolian Region of Turkey. The research covered a total of 215 accountants employed in 103 offices. According to research results, apart from management relations and style which are among the sub-dimensions of learning climate all the remaining sub-dimensions had a meaningful and positive relationship with work-related quality of work life which indicates that learning climate is significant in terms of the quality of work life.

Key words: Learning climate, workplace life quality, work-related quality of work life

Introduction

Quality of work life is closely influential for all employees. That is because some people spend more time in their workplace than in their homes. Quality of work life, where they spend a significant part of their lives, may have different effects on employees with respect to their differing perception levels. Some have negative perceptions hence their deductions are also expected to be negative. The situation is exactly the opposite for those with positive perceptions. The purpose of the present study was to reveal the relationship between learning climate and quality of work life. In the study, quality of work life was taken as a dependent variable whereas learning climate was taken as an independent variable. In the sections below theoretical explanations regarding dependent and independent variables are given.

Quality of Work Life

Given the amount of time and energy people spend in the workplace, it is important for employees to be satisfied with their life at work. Since work occupies an important place in many people's lives, such conditions are likely to affect not only their physical but also their psychological and spiritual wellbeing. If organizations are concerned about developing their

human resources and gaining a competitive advantage in the marketplace, it seems logical that they attend to one of their most precious assets; namely, their human resources. In support of this idea, Levering (1988) argued that the profit of successful organizations is not to be achieved at the expense of its employees. According to Caudron (1994), the only thing that will maintain today's source of competitive advantage is high quality personnel instead of merely capital, technology or long-lived products. In fact, employees are the soft assets and the hidden value of a company. They will remain as untapped assets if organizations do not manage their human resources well. In today's commercial world, a productive workplace can increase productivity and efficiency, as well as being a vehicle essential for gaining and maintaining sustainable competitive advantages for business organizations on a global basis (Chan & Wyatt, 2007). From a business perspective, quality of work life (QWL) is important since there is evidence demonstrating that the nature of the work environment is related to the satisfaction of employees and work-related behaviors. QWL is also found to affect employees' work responses in terms of organizational identification, job satisfaction, job involvement, job effort, job performance, intention to resign, organizational turnover and personal alienation. In a review of the health and wellbeing literature a link was discovered between people who experience greater QWL and those who also experience higher levels of health and wellbeing. Other work-related behaviors such as absenteeism, reduced productivity and efficiency also appear to be affected by experienced levels of QWL (Chan & Wyatt, 2007). Although no definition of QWL has yet been accepted by consensus, it is sometimes claimed that a single definition is not even desirable and that the definition must be adjusted based on the goals of the research (Martel & Dupuis, 2006). Although there is no formal definition of quality of working life, industrial psychologists and management scholars agree in general that QWL is a construct that deals with the wellbeing of employees, and that QWL differs from job satisfaction (Sirgy *et al.*, 2001). Quality of work life (QWL) may be defined as subjective wellbeing; it is the quality of the relationship between employees and their total working environment. It seeks to create those conditions in the organization which promote individual learning and development, to provide individuals with influence and control over what they do and how they do it, and to make available to individuals interesting and meaningful work as a source of personal satisfaction and a means to valued personal rewards (Kaushik & Tonk, 2008).

QWL is defined as a measure of how good your work is for you. It is the widest context in which an employee can evaluate his work environment much more than just job satisfaction or work happiness. It is important because a good QWL is associated with better employee retention and lower absence. Employers can facilitate better employee retention by adopting policies and practices which address the diverse needs of employees (Jagannathan & Akhila, 2009). Sirgy *et al.* (2001) defined QWL as employee satisfaction with a variety of needs through resources, activities, and outcomes stemming from participation in the workplace. QWL can be defined as the favorable conditions and environment of a workplace that support and promote employee satisfaction by providing workers with rewards, job security and growth opportunities. Job security, better reward systems, higher pay, opportunity for growth, participative groups, and increased organizational productivity are the main issues discussed in extant QWL literature. Under the service profit chain model, QWL has also been interpreted as 'internal service quality' to the quality of work environment that contributes to employee satisfaction (Chan & Wyatt, 2007). QWL is said to differ from job satisfaction but QWL is thought to lead to job satisfaction. QWL refers to the impact of the workplace on satisfaction in work life (job satisfaction),

satisfaction in non-work life domains, and satisfaction with overall life (Sirgy *et al.*, 2001). Some researchers (Danna & Griffin, 1999) see QWL as a hierarchy of concepts that include non-work domains such as life satisfaction (at the top of the hierarchy), job satisfaction (at the middle of the hierarchy) and more work-specific facets of job satisfaction including such things as pay, co-workers, and supervisor (lower in the hierarchy) (Chan & Wyatt, 2007).

There are two dominant theoretical approaches in QWL literature; namely, need satisfaction and spillover. The need satisfaction approach to QWL is based on need satisfaction models developed by Maslow (1954), McClelland (1961), Herzberg (1966), and Alderfer (1972). The basic tenet of this approach to QWL is that people have basic needs they seek to fulfil through work. Employees derive satisfaction from their jobs to the extent that their jobs meet these needs. The spillover approach to QWL posits that satisfaction in one area of life may influence satisfaction in another. For example, satisfaction with one's job may influence satisfaction in other life domains such as family, leisure, social life, health, financial position, etc. (Chan & Wyatt, 2007). There are two types of determinants of QWL: those which influence the importance of a particular need to an individual, and those which satisfy or frustrate that need. Thus, QWL is determined by the interaction of personal and situational factors (i.e. individual-organizational fit). It involves both personal (subjective) and external (objective) aspects of work-related rewards, work experiences and work environment (Kaushik & Tonk, 2008). There are several benefits of enhanced quality of working life, some of which are as follows: (i) positive feelings towards one's job (improved job satisfaction and involvement); (ii) positive feelings towards oneself (improved self-esteem); (iii) positive feelings towards the organization (stronger commitment to the organization); (iv) improved physical and psychological health; (v) greater growth and development of the individual as a person and as a productive member of the organization; (vi) decreased absenteeism, turnover and accidents; and (vii) higher quality and quantity of output of goods and services (Kaushik & Tonk, 2008).

Learning Climate

Learning climate is the concept of creating an environment where it is possible to experiment with new ideas and ways of working, and to learn through this direct experience. The aim is to encourage innovation and improvement, and thereby contribute to organizational learning. Organizational climate can briefly be described as a climate created by organizational culture and it is one of the important factors that affect employees' motivation levels. Organizational climate deals with the condition of emotions such as belief, trust, safety, openness, sincerity, solidarity, charity, communion, expectation and satisfaction. Openness to learning and teaching is an important competition component in this century. One of the fundamental features necessary for a successful organization is to be open to learning and teaching. The workforce trend points to the growing importance of continuous learning for organizational effectiveness. For example, many organizations have begun to put, or have already put more emphasis on continuous learning and employees' ability to handle a variety of new job tasks and positions. Employees in virtually every job can benefit from, or are required to keep current on, the latest trends and knowledge in their field. Some examples include software developers working on new products, expatriates working to understand new global environments and climates, and individuals attending night schools to gain additional vocational or business education (London & Smither, 1999b). It is important to understand exactly what continuous learning is and how it influences individuals and organizations because of its growing

presence in shaping work. Organizations that encourage continuous learning foster a shared vision to focus and direct energy toward learning. Individuals involved in continuous learning take responsibility for their education and learning and seek to improve their skills and reduce skills gaps (London & Smither, 1999a). Currently, only a small body of research has directly examined individual's continuous learning or organizational climate. We believe that individuals with high levels of continuous learning are more skilful at handling new responsibilities and display more competence in a frequently changing work environment (London & Smither, 1999b). Other research conducted on organizational continuous learning climates has suggested that organizations tend to have more effective and efficient performance in both the short and long-term compared to organizations that do not have a continuous learning orientation (Tannenbaum, 1997). Additionally, employees in organizations that emphasize continuous learning have reported greater satisfaction in the domains of personal development (e.g. more self-assessment), interpersonal development (e.g. enhanced family and community relationship), and professional development (Bierema & Berdish, 1999). The climate may have important influences on the transfer of training and related outcomes (Baldwin & Ford, 1988). Current research on organizational continuous learning is limited. Research on continuous learning climate has suggested that organizational values and beliefs about learning have an influence on individual perceptions and behaviors related to individual's job related learning (Tracey *et al.*, 1995). Management support, peer support, and organizational policy/resources (e.g. providing training, removing constraints and reward systems) have been shown to be important dimensions in organizations that emphasize continuous learning (Bierema & Berdish, 1999). London and Mone (1999) stated that a commonality among organizations that emphasize continuous learning is that they foster a shared vision to focus and direct energy towards learning. For example, some practices include: benchmarking against competitors, creating future learning programs, and supervisors encouraging employees to self-examine for ways to improve. In addition, in these organizations, co-workers are more likely to offer work-related suggestions and to help others develop professionally.

Additional elements that define a continuous learning climate include: a supportive environment for self-development that encourages feedback seeking, goal setting and tracking personal progress (London & Smither, 1999b). Additionally, knowledge and skill acquisition are essential responsibilities of every employee. Organizations may give challenging assignments to employees to promote personal development. Individuals can expect to be rewarded for their efforts at innovation and competition in continuous learning organizations (Tracey *et al.*, 1995). To encourage and motivate employees to work at learning new concepts or skills, organizations that emphasize continuous learning have developed reward systems to encourage personal development and learning goals (Tannenbaum, 1997). One example is an organizational practice that rewards employees for linking learning to performance appraisals by goal setting. This may include sections on appraisal where employees can report on actions taken to improve learning (London & Smither, 1999b). Tannenbaum (1997) assessed seven different organizational environments for a continuous learning climate. He (1997) found that a continuous learning climate was related to organizational effectiveness. The study described a strong learning climate as having the following characteristics: effective promotion of learning, employees being aware of the "big picture", and employees being asked about their learning and development needs. An example description of an organization low in continuous learning orientation revealed that there was little individual learning, employees reported low organizational performance expectations,

new ideas were not valued, and supervisors acted to guide or enforce employees rather than to coach and develop. Bierema and Berdish (1999) conducted a case study of one organization that focused on creating and sustaining a change to become a stronger learning organization. They found that the organization under review had made a dramatic financial turnaround from 1990 to 1994 during the time the changes were implemented. In the study, the outcome was attributed to a climate that placed emphasis on employee learning and development. Additionally, employee attitudes towards the organization improved, as did employee performance. The organization also reported more success in introducing new products to the market. Based on this, it appears that it is possible to cultivate a continuous learning climate in organizations and this, in turn, can lead to better outcomes.

Method

Sample

The study was conducted within accounting firms operating in the city of Kayseri. For convenience, sampling method questionnaire forms were distributed to 105 accounting firms and 215 accountants employed in 103 offices rendered responses. The accounting firms within the study belong to independent accountants, financial consultants and sworn financial consultants. A certain number of personnel are employed in these offices. 8-9 employees are employed in big accounting offices, whereas 2 or 3 in small ones.

Procedure

To gather research data, a questionnaire form was prepared. Some of these questionnaire forms were distributed in person to the responsible individuals in the accounting firms and collected the following day. Some questionnaire forms were distributed in a meeting which the accountants attended and were collected the next day from the firms. It was observed that participation and interest in the study was at the desired levels.

Data Collecting

Data were gathered via a developed questionnaire form which consisted of three parts. In the first part, demographic features of research participants were recorded. In the second part, the learning-centered climate level of the accounting firm was measured and in the final part perceptions related to the quality of work life were measured. Data concerning the two scales employed in the research are stated below:

Learning Climate

Learning climate was measured by 'The Learning Climate Questionnaire' (LCQ) by Bartram et al. (1993). The LCQ consists of seven subscales, each containing ten items. Each item on the LCQ is scored on a scale from 1 (*never true*) to 5 (*always true*). The subscales are:

Management Relations and Style: High scores reflect a management that is supportive, caring, and willing to help their staff. Managers are seen as honest but constructive in their appraisal of staff. They are involved and cooperate with staff and understand their staff's various working styles.

Time: High scorers see themselves as being allowed time to do their job properly and to learn effectively. They see themselves as having time to think, practice, and keep up with changes, having time to talk things through with colleagues and their line manager.

Autonomy and responsibility: High scores are associated with perceptions of control over how one organizes one's work and the opportunities given for making decisions and initiating action. High scorers see themselves as encouraged to take responsibility for learning and as being given the freedom to experiment and take risks.

Team style: High scorers see the workplace as providing an environment in which there are opportunities to learn from colleagues with expertise who are supportive, caring, and willing to help each other and share information and work. Team members are seen as knowing their own limitations and as being willing to admit to them.

Opportunities to develop: Individuals producing high scores see the workplace as providing opportunities to learn new jobs and do a variety of work; they see scope for creativity and opportunities for learning about issues outside their immediate work. They have an awareness of what learning materials and options exist and are involved in the discussion of plans and policies for change.

Guidelines on how to do the job: High scores indicate ready access to written information and guidelines relevant to the job and the availability of help from others for coaching, informal and formal training.

Contentedness: High scores indicate a general feeling of satisfaction with the workplace climate in terms of there being a lack of complaints, moaning, and negative attitudes from colleagues. A low score arises when colleagues do not get on well, when they tend to blame each other for the work they do, and people are resistant to trying new ways of doing things.

Work-Related Quality of Work Life

Quality of work life was measured with ten items (Hackman & Lawler, 1971). All items were measured by using a 5-point Likert scale ('1' strongly disagree to '5' strongly agree).

Results

Findings related to the reliability of scales

The reliabilities of the two scales and sub-scales employed in the study are displayed in full in the table below:

Table 1: Reliability of the scales employed in the study (Cronbach alpha values)

Scales	Cronbach Alpha
Management relations and style	0.78
Time	0.92
Autonomy and responsibility	0.88
Team style	0.87
Opportunities to develop	0.90
Guidelines on how to do the job	0.89

Contentedness	0.79
Work-related quality of work life	0.93

Findings related to demographic features

Demographic features of the study participants are displayed in full in the table below:

Table 2: Demographic features of participants

Demographic Feature		Frequency	%
Gender			
	Male	168	78.1
	Female	47	21.9
Educational Level			
	High School	42	19.5
	Associate Degree	76	35.3
	Bachelor's Degree	90	41.9
	Master's Degree	6	2.8
	Doctoral Degree	1	0.5
Age			
	19-25	26	12.1
	26-32	38	17.6
	33-39	42	19.5
	40-46	72	33.5
	47 and above	37	17.3
Marital Status			
	Married	186	86.5
	Single	29	13.5

As seen in Table 2, of all the research participants 78% are males, 41% are college graduates, 33.5% are between 40-46 years of age and 86.5% are married. The table shows that the average age of the group is high. This finding stems from the fact that the owners of accounting firms are financial consultants or certified financial consultants. To receive such titles and be eligible to start an office by oneself takes around 15 years in Turkey.

Mean Values of Research Variables

Mean values and standard deviations of the variables in the study are shown in the table below.

Table 3: Mean values of the variables in the study

Scales	Mean	St. Dev.
Management relations and style	2.36	0.96
Time	2.96	1.11
Autonomy and responsibility	3.32	0.65
Team style	3.25	0.89
Opportunities to develop	2.25	0.78
Guidelines on how to do the job	2.36	0.77
Contentedness	2.39	0.99
Work-related quality of work life	3.05	1.01

Relationships between Variables (correlation analysis)

A correlation analysis was conducted to detect the relationships between variables.

Table 4: Correlation matrix

	1	2	3	4	5	6	7	8
1. Management relations and style	1							
2. Time	.783**	1						
3. Autonomy and responsibility	.427**	.141*	1					
4. Team style	.187**	.138*	.322**	1				
5. Opportunities to develop	.197**	.121	.546**	.694**	1			
6. Guidelines on how to do the job	.093	.006	.516**	.350**	.162*	1		
7. Contentedness	.245**	.296**	.296**	.441**	.215**	.538**	1	
8. Work-related quality of work life	-.061	.270**	.270**	.576**	.324**	.462**	.473**	1

* p<0.05, ** p<0.01

According to results obtained from analysis, apart from management relations and style, which are among the sub-dimensions of learning climate, a positive and meaningful relationship was detected between the other sub-dimensions and work-related quality of work life. Furthermore, as the relationships among sub-dimensions of learning climate show, no meaningful relationship was found between management relations and style and guidelines on how to do the job. Similarly no meaningful relationships were found between time and opportunities to develop, as well as time and guidelines on how to do the job. Among the other sub-dimensions of learning climate, meaningful positive relationships were detected.

Discussion and Conclusion

It is without question that there are indefinite numbers of factors which have an influence on quality of work life. Some of these factors are personal features, qualities of workplace, qualities of the work itself, workmates and physical and psychological factors related to the workplace. In this study the significance of learning climate was evident. We concluded that the learning climate perceptions of accountants employed in accounting firms in Kayseri were related to the quality of their work lives. Accounting is a profession that demands concentration. In this profession experts are expected to train apprentices diligently and for that reason the positivity of learning climate is greatly significant. The main reason why the present study was conducted among accountants is related to this fact. The profession of accounting requires a master-apprentice relationship in its utmost form. Furthermore, in a master-apprentice relationship, learning climate becomes greatly significant.

The main findings obtained from the study were the meaningful and positive relationships existing among the sub-dimensions of learning climate. Of these no meaningful relation was detected between time and opportunities to develop and guidelines on how to do the job. The main reason for this may be related to the busy schedule in accounting firms. Since qualified instructors or masters in accounting firms have limited time, they may not have the time to spend on development or to explain the work in detail. For that reason, lack of relation appears to be a reasonable outcome.

Unquestionably the most significant finding of the study was that, apart from management relations and style all sub-dimensions of learning climate bore positive relationships with work-related quality of work life which means that increasing the learning levels of individuals, learning climate also enhances the quality of work life. The autonomy given to employees in organizations, responsibilities, team spirit, detailed explanation of how to do the job, sufficient time and level of happiness within the organization all contribute to an increase in quality of work life. In such circumstances certain responsibilities are expected from directors, employees and company owners. Directors are expected to

- Give more responsibility to employees,
- Explain tasks in detail,
- Not only explain but also show how to perform those tasks,
- Provide opportunities for autonomy
- Allow sufficient time for learning,
- Allow employees to learn by mistakes,
- Turn intra organizational communication into a positive experience,
- To make their best efforts to create a team spirit.

Similarly employees should

- Know how to execute the powers and responsibilities assigned to them,
- Be eager to learn,
- Be inclined to team work,
- Be active within the organization and keep the spirit,
- Be open to communication.

Forming a positive learning climate in the training of accountants would positively affect employees' work lives and accelerate learning which is a point that should be kept in mind by accounting instructors.

The formation of a positive learning climate inside an organization would also positively affect a variety of personal perceptions, attitudes and behaviors. In future studies, research on the subject could be performed with different scales and the obtained findings could be compared. Furthermore a detailed study on demographic features could also be conducted.

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