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The Relationship between Organizational Commitment and Organizational Cynicism Levels of Accounting Employees in Hotel Enterprises: The Case of Kemer

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THERELATIONSHIPBETWEENORGANIZATIONALCOMMITMENTANDORGANIZATIONALCYNICISMLEVELSOFACCOUNTINGEMPLOYEESINHOTELENTERPRISESTHECASEOFKEMER

Strictly as per the compliance and regulations of:

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The Relationship between Organizational Commitment and Organizational Cynicism Levels of Accounting Employees in Hotel Enterprises: The Case of Kemer

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I. Introduction

Today, human resources have a very important role for organizations that want to gain competitive advantage in national and international markets. The workforce is considered as a strategic asset in businesses to establish and implement strategies. In recent years, the complexity of working life, differences between social and individual expectations, environmental conditions and problematic time management issues have created anxiety and tension for employees in enterprises. Investigating employee attitudes has been an interesting field of research for organizations and researchers. The reason for their interest is that these interests have a profound effect on corporate performance and employee behavior.

Due to the determinative roles that are above customer satisfaction and service quality, hotel employees should pay more attention to factors such as job satisfaction and organizational commitment. Employees with a high level of organizational commitment also contribute to the business and thus to production. However, they show their performance better. However, employees with a high level of organizational commitment establish good relationships with other employees working in the enterprise, thereby achieving higher job satisfaction. Employees with organizational cynicism, on the other hand, negatively affect customer satisfaction and commitment and cause serious performance losses to businesses, especially in the service sector, where competition is increasing.

The purpose of the research; to determine the organizational commitment and organizational cynicism levels of accounting employees working in hotel businesses. It is also determined whether demographic factors make a difference in the level of organizational dependency and cynicism of employees. The research reveals the importance of the study both in terms of determining the organizational cynicism and organizational commitment levels of hotel employees and their contribution to the literature.

II. Conceptual Framework

a) *Organizational Cynicism*

The word cynic was often used by the ancient Greeks to describe skepticism, disbelief, pessimism, disappointment and disdain (Mousa, 2018: 283). Cynicism is a general attitude that includes “contempt for one object or more than one object, disappointment and insecurity” (Andersson, 1996: 1397). It is an attitude of disappointment and suspicion with cynicism, destructive thoughts and negative emotions. This attitude can appear in all areas of life (Kart, 2015: 73).

Andersson et al. (1997) defined people who believe that people think only of their own interests and that their interests are more important than anything and consider everyone as "cynical" (Andersson et al., 1997: 449-469). Organizational cynicism, on the other hand, defines the negative attitudes of employees towards their colleagues, professions and organizations. Undoubtedly, cynical employees believe that the organizations they work for do not have equality, sincerity, honesty, honesty and transparency. Accordingly, cynic workers have feelings of insecurity, hopelessness, insecurity and discomfort (Mousa, 2018: 281). According to another definition, organizational cynicism is a complex attitude involving feelings of insecurity, unfair beliefs, and cognitive, affective and

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behavioral situations towards organizations (Bommer et al., 2005: 737). However, organizational cynicism is evaluated as the negative feelings of people for the organization they work for, their negative attitudes towards the practices and management style of the organization (Uygungil and İşcan, 2018: 437).

Dean et al., Who made important contributions to the development of the concept of organizational cynicism. (1998: 345) defined this concept as their negative attitudes towards the institution they work for. From a broader point of view, cynicism is the belief that the business in question is a news of honesty, its negative attitudes, including negative feelings towards the organization or its tendency towards critical behavior towards the organization (Dean et al., 1998: 345). Whether it is general cynicism due to personality traits or organizational cynicism experienced by the person from organizational policies, it is seen that “bad mind” forms the basis of the types of cynicism in the modern sense (Yastıoğlu et al. 2017: 221). Organizational cynicism is a negative attitude that employees develop against the organization they work for. It is expressed as the insecurity of employees against the decisions of the organization, not believing in organizational policies and not showing their principal personalities (Helvacı & Çetin, 2012: 1478).

The output of organizational cynicism is destructive. In addition, when there is a manager with a high perception of organizational cynicism; it can result in much more negative results. Because this attitude affects employees negatively over time. Thus, employees can bring the feeling of leaving the organization in a short time. However, organizational cynicism, insecurity in the workplace, increased turnover, burnout, lack of self-confidence, alienation from work without feeling attached, low levels of performance, non-compliance, decrease in efforts for organizational development, increase in layoffs, lack of initiative among employees, absenteeism at work increased in the form of communication problems at work, lack of attention and resistance to change (Koçoğlu and Terzi, 2020: 131). The service sector, in which competition is increasing, is highly affected by cynical employees. As the output of this behavior; customer satisfaction is adversely affected and businesses can suffer greatly (Altınöz et al. 2011: 287).

Organizational cynicism can harm both the employees and the organizations they work with, as well as their benefits. Individuals with cynical attitudes do not tend to behave immorally. For this reason, they do not accept the immoral behavior of the managers in their decisions and they avoid avoiding these decisions. It is a known behavior that cynical employees show negative attitudes. However, the important issue here; it is necessary to take this behavior under control and criticize the organization without wearing it down and thus open the door to the continuous renewal and development of the organization (Çakar and Çiçek, 2019: 381).

b) Organizational Commitment

Commitment refers to the psychological relationship between the employee and the organization. Organizational commitment refers to the effective commitment of employees to the goals and values of their organization. Employees who feel connected to the organization believe in the goals and values of the organization and willingly follow the orders and expectations of the organization (Balay, 2000: 3). The word "commitment" refers to commitment, business concerns, involvement, a defensive instinct and a willingness to work towards the interests of the organization. Commitment encourages employees to participate in organizational activities voluntarily and to stay in the organization for a long time (Güzeller & Çeliker, 2019: 104). According to another definition, “Organizational commitment” is a combination of normative pressures that force employees to mobilize employees in a certain way against the goals and interests of the organization (Aşan and Özyer, 2008: 131).

The concept of organizational commitment that has attracted attention since the 1970s; it is accepted as a positive organizational behavior and accepted as the key to success in organizations. It is a known fact that organizational commitment has a positive effect on employees' job satisfaction, efficiency, commitment and motivation (Ersoy and Bayraktaroğlu 2010: 2). Organizational commitment is the employees' intense effort towards organizational goals, feeling psychologically loyal to their job and feeling identified with the organization (Uygungil and İşcan, 2018: 437). In addition, organizational commitment can be interpreted as a set of obligations that employees are exposed to as a result of the incentives accepted by employers. If employers fail to fulfill their obligations, violations occur between the employer and the employee, which reduces allegiance. Therefore, the commitment is intertwined when the organization maintains a consistent and well-intentioned relationship (Robinson et al., 1994: 149). It is thought that the employees who have a strong commitment to the places they work in will leave the company at the lowest level. Therefore, organizational commitment is a psychological mood that shapes the relations of employees with their organizations and enables them to have the idea of continuing to work at workplaces (Wieselsberger, 2004: 17).

Organizational commitment is one of the most important and sensitive attitudes that employees develop towards their organizations. While the positive effects of organizational commitment stand out with employee engagement and participation in the organization, their negative effects result in employee turnover rate (Gatling et al., 2016: 185). When an

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organization provides individuals with opportunities and tools to present their talents and meet their needs, they respond to organizational commitment (Cohen, 1992: 541).

Organizational commitment by Allen and Meyer (1990); continuity commitment, emotional and normative commitment are handled in three ways. Emotional commitment includes emotional commitment of employees to the institution they work for, identification with the organization and participation in the organization. Employees with high levels of emotional attachment see the values and goals of their institutions as their goals and values and have a strong sense of belonging. Attendance is a situation in which employees continue to work at the institution considering that the results of leaving the institution they work with will be severe. Normative commitment is when the employee believes that they have obligations and responsibilities towards the institution they work for, and that they feel obligated to continue working in the institution. Allen and Meyer (1996) the effect of organizational commitment on the organizational effectiveness and performance of employees has brought a new dimension to researchers in the same field (Meyer and Allen, 1991). Examples of these dimensions can be expressed as follows (Joolideh & Yeshodhara, 2009):

- Emotional commitment - "I would be delighted to continue the rest of my career working in this organization."
- Commitment to continuity - "Even if I want to, it is very difficult for me to leave my current institution."
- Normative commitment - "This organization deserves my commitment."

Al-Meer (1989) divided organizational commitment into three main elements: identification with the goals and values of the organization; Participation in the organization and commitment to the organization. Mowday et al. (1982 akt Islam et al. 2013) divided into three components: strong belief in the values and goals of the organization; the desire to strive for the organization and the willingness to be with the organization. Randeree and Chaudhry (2012) think that the basic element of organizational commitment is related to the desire of employees to remain in their organizations. They are believed to develop stronger organizational commitment when employees experience more job satisfaction.

They are believed to develop a strong organizational commitment.

The most important feature of organizational commitment for businesses is that it allows them to utilize the labor force needed to maintain continuity in the organization at the highest level. However, which causes disruption in organizational operability; Are the business who intend to leave, absences and the importance of the commitment of the employees that work has proved to be a negative association between organizational commitment with further increases performance impairment (Özler, 2015: 3-4).

III. Literature

The concepts of organizational cynicism and organizational commitment is an attitudinal phenomenon in organizations. With organizational cynicism, the opportunities of those who work with their skills are limited, their organizational commitment decreases and their trust in the organization decreases. Inconsistency between the employee and the organization lies behind the organizational cynicism. Thus, the employee is skeptical about the integrity of the organization. When the studies on organizational commitment are analyzed, it is seen that employees with a high level of organizational commitment tend to increase their performances, increase their attendance and tend towards the goals of the organization (Kalağan, 2009: 83). Organizational cynicism reduces organizational commitment of employees. Sinic employees do not trust their organizations by reducing their commitment to their work or organization, which may have a negative impact on their behavior on the organization. Employees with organizational cynicism feel indifferent, discontented, insecure, often disappointed, which has a negative impact on interpersonal relationships. This results in lower professional productivity and increased burnout levels (Stradovnik And Stare, 2018: 1040).

Abraham (2000), in his study, cynicism; He stated that it increases job satisfaction and job commitment, and therefore, cynical people in the society experience disappointment in jobs. It has been determined that personality cynicism and cynicism among the cynicism dimensions decrease organizational commitment and there is a strong relationship between cynicism and organizational commitment.

It has been determined that Fındık ve Eryyeşil (2012)'s seniority, education level and age of employees increase cynicism level and their commitment decreases.

Terzi and Sazkaya (2020) have worked on doctors in Istanbul to determine whether organizational cynicism has an impact on organizational commitment. According to the results of the research; It has been determined that the perceptions of organizational cynicism of doctors have a negative effect on organizational commitment.

Ekici et al. (2017) 'As a result of the work done by managers in sports organizations for the determination of organizational commitment and organizational cynicism levels; differences in organizational commitment; It was determined that it came from the variables of gender, education level,

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working year, marital status, position and region. However, it has been determined that organizational commitment and organizational cynicism are negatively related.

Alkan (2018) investigated the effects of organizational commitment on cynicism and alienation. As a result of the research, it was determined that problems regarding organizational structure, negative attitudes about merit in appointments and upgrades, and unfairness, high workload in institutions, problems in time management, inadequacy of salary negatively affect the organizational commitment of employees. It has been determined that this leads to organizational cynicism.

Okçu et al. (2015) conducted research to determine the effect of employees' perceptions of organizational cynicism on their organizational commitment. As a result of the research; It has been determined that the employees have moderate organizational cynicism. However, it has been determined that perceptions about organizational cynicism in employees have a significant relationship over their organizational commitment.

Brandes et al. (1999) looked at the interrelationships between organizational cynicism and organizational commitment and organizational citizenship. According to the findings of the study, it was determined that organizational commitment and organizational cynicism were negatively related.

In their study, Yücel and Çetinkaya (2015) evaluated whether there is a relationship between organizational commitment and organizational cynicism. According to the results, it was determined that there was a significant relationship between organizational cynicism and organizational commitment.

Çarıkçı et al. (2013) 's purpose is to determine the level of organizational cynicism and organizational commitment that employees feel towards their organizations. According to the findings of the study, it was found that the organizational cynicism and organizational commitment levels of the employees were strongly correlated.

Altınöz et al. (2011) in their research, it was evaluated whether there is a relationship between organizational commitment and organizational cynicism. When the commitment of the hotel management to the organization increased, it was found that the cynical attitude was negatively affected.

Çakır and Kaçır (2018) conducted research to examine the changes in organizational commitment and organizational cynicism levels among newly recruited employees as a result of the orientation training provided in the enterprises. As a result of the research, multiple relationships were determined between the variables.

Işık and Altunoğlu (2016) investigated the effect of organizational cynicism on organizational commitment. As a result of the study, it was determined that there was a negative relationship between organizational cynicism and organizational commitment.

Çelikten and Çanak (2014), in their study, aiming to determine the organizational commitment and organizational cynicism levels of managers; It was determined that there is a negative relationship between organizational commitment of managers and organizational cynicism.

Uygungil and İşcan (2018) have worked to reveal whether there is a relationship between organizational commitment and organizational cynicism. According to the research findings, it has been determined that there is a relationship between organizational cynicism and organizational commitment.

Türköz et al. (2013), in their study, tried to reveal the effect of organizational cynicism perception of employees on their organizational commitment. As a result of the study; It has been determined that perceptions of organizational cynicism negatively affect organizational commitment.

Çakar and Çiçek (2019) aimed to reveal the effect of organizational cynicism on the organizational commitment of classroom teachers. According to the research findings; The differences between the average of organizational cynicism and organizational commitment of primary school teachers were determined.

IV. Method

a) Purpose of the research

The primary purpose of the research; to determine the level of organizational commitment and organizational cynicism in accounting employees working in hotel businesses. However, it is aimed to determine whether demographic factors make a difference in the level of organizational dependency and cynicism of employees. The study is of great importance both in terms of determining the organizational cynicism and organizational commitment levels of hotel employees and their contribution to the field.

In the research, answers to the following questions are sought;

1. What are the organizational commitment levels of accounting employees?
2. Do the organizational commitment and cynicism levels of accounting workers change according to age, gender, educational status, marital status, working time variables?
3. Do the organizational commitment levels and organizational cynicism levels of accounting workers affect each other?

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b) Research Hypotheses

For the purpose of the research, 6 hypotheses were developed;

H1: There is a significant difference between the organizational commitment and organizational cynicism levels of accountants and gender.

H2: There is a significant difference between the organizational commitment levels of the accounting staff and the marital status of the organizational cynicism employees.

H3: There is a significant difference between the organizational commitment levels and organizational cynicism levels of education workers and their educational status.

H4: There is a significant difference between organizational commitment levels and organizational cynicism levels in accounting staff.

H5: There is a significant difference between organizational commitment levels and organizational cynicism levels of accounting employees.

H6: There is a significant difference between organizational commitment levels of organizational staff and organizational cynicism levels.

c) Sampling, Data Collection Tool and Data Collection Process

The research sample consists of the accounting department staff working in the hotels operating in Kemer, Antalya. According to the information received from Antalya Provincial Culture and Tourism Directorate, there are 574 hotels in Kemer in 2019. For the purpose of the study, a questionnaire study was conducted between 140 - August 2019 on 140 accounting personnel working in hotel enterprises located in Kemer district of Antalya province. Data obtained by random sampling method were analyzed in SPSS 20 package program.

The data collection tool used in the research consists of three parts:

First part: Personal Information of the Participants (Personal Information Form)

Second part: Organizational Commitment Scale

Third part: Organizational Cynicism Scale

The "Organizational Commitment Scale" was used to determine the organizational commitment levels of the employees. The Scale Used was developed by Lyman W. Porter, Richard M. Steers, Richard T. Mowday. In order to determine the organizational cynicism levels of the employees, the Turkish Scale developed by Vance, Brooks and Tesluk (1997) and the Organizational Cynicism Scale adapted through Güzeller and Kalağan (2008) was used.

The scales were arranged and implemented in a five-point Likert format. The rating of the questions in the scale is as follows: 1: strongly disagree, 2: disagree, 3: partially agree, 4: agree, 5: strongly agree.

d) Data Analysis

In the analysis of the data; Descriptive statistics are given with frequency, standard deviation, percentage, mean, values. Independent group t test to determine whether the scores obtained from the organizational commitment and organizational cynicism scale that make up the sample differ according to gender and marital status variables; One-way analysis of variance (ANOVA) was used to determine whether they differ according to the duration of service, educational status and age variables. As a result of ANOVA, TUKEY test was used to determine the sources of differences, and lastly, Pearson Moments Product Correlation Analysis was used to determine whether there was a significant relationship between the organizational commitment and organizational cynicism scores of the employees. SPSS 20.0 statistical software was used for data analysis. Analysis results were handled in the 95% confidence interval, and $p < 0.05$ values were considered statistically significant.

V. Findings

a) Evaluation of Demographic Features

Information on the demographic characteristics of the employees participating in the research is given in Table 1.

Table 1: Demographic Characteristics of Employees

Variables		N	%
Gender	Woman	50	35.7
	Male	90	64.2
	Total	140	100
Marital status	The married	80	57.2
	Single	60	42.8
	Total	140	100
Age	20-30	40	28.5
	31-40	70	50
	41-50	27	19.2
	51+	3	2.1
	Total	140	100
Study Duration	1-5	100	71.4
	6-10	30	21.4
	11-15	10	7.1

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	Total	140	100
Education Status	Primary education	3	2.1
	Secondary	7	5
	Associate degree	60	42.8
	License	67	47.8
	Master	3	2.1
	Total	112	100

Table 1 surveyed their employees accounting demographic information is located. 35.7% of accounting employees are "women" and 64.2% are "men" . Accounting employees % 57.2 "married" ,% 42.8 is the " single ". In the age distribution, the highest concentration in accounting workers was in the "31-40 Age" group with 50% . At least, it was in the group of 51 years old and above with 2.1% . In the distribution of working time, the highest concentration in accounting workers was in the "1-5 years" group with 71.4%. At least, it was in the "11_15 years" group with 7.1%. In the distribution of educational status, the highest concentration in accounting employees was in the "Undergraduate" group with 47.8%. At least, it was in the "graduate" group with 1%.

b) Analysis

i. *T Test Results*

H1: There is a significant difference between the organizational commitment and organizational cynicism levels of accountants and gender.

Table 2: Comparison of Organizational Commitment Levels and Organizational Cynicism Levels by Gender

	Group	N	Cover	Ss	T	PA
Organizational Commitment	Woman	50	3.1510	, 75419	2,324	007
	Male	90	3.3159	, 70 725		
Organizational Cynicism	Woman	50	2.9184	, 72792	204	990
	Male	90	3.3182	, 69 655		

** p < 0.05*

T test results made in the accounting employees according to gender "Organizational Commitment" statistical average in general terms a significant difference ness was detected (p <0.05). Thus, organizational commitment levels of male accounting workers are higher than women.

Accounting staff according to gender organizational cynicism statistical mean in general as a significant difference coherence was detected (p> 0.05).

H2: organizational cynicism levels of organizational commitment levels of accounting staff 's marital status and there are significant differences between.

Table 3: Comparison of Organizational Commitment Levels and Organizational Cynicism Levels by Marital Status

	Group	N	Cover	ss	T	PA
Organizational Commitment	The married	80	3.8924	, 81 387	1,998	, 043
	Single	60	3.6501	, 81 878		
Organizational Darwinism S	The married	80	3.8517	, 69 636	304	762
	Single	60	3.8228	, 68165		

** p < 0.05*

T test results carried out in accordance with the accounting staff marital status "Organizational Commitment" in the general statistical average in terms of significant differences were detected (p <0.05). Thus ; organizational commitment levels of accounting staff, who married single varieties was determined to be higher than those Study design .

According to the marital status of the accounting staff "Organizational Cynicism" in the general statistical average in terms of a significant difference ness it was not significant (p> 0.05).

ii. *ANOVA Test Results*

H3: There is a significant difference between the organizational commitment levels and organizational cynicism levels of accountants and the educational status of the employees.

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Table 4: Comparison of Organizational Commitment Levels and Organizational Cynicism Levels According to Educational Status

	Variance Source	Total of Squares	Average of Squares	F	PA	Significant Difference
Organizational Commitment	Groups from	4.886	2,443	4,902	009	Preliminary License > High License
	group Learning	66.790	, 498			Medium Education > High License
	Total	71.676				
Organizational Darwinism S	Groups from	199	1,899	4182	,006 *	High Degree > Medium Education
	group Learning	72.477	541			
	Total	72.676				

** p < 0.05*

Made Anova test results in the accounting staff to their educational status by "Organizational Commitment" statistical average in general terms a significant difference ness identified were (p <0.05). As a result of the Tukey test for the determination of the differences in the general averages of "Organizational Commitment", it was determined that the significant difference resulted from the undergraduate-graduate and secondary education-graduate averages.

Accounting employees of their educational status by "Organizational Cynicism" statistical average in general as has been determined a significant difference (p <0.05). As a result of the Tukey test carried out in order to determine the difference in the general averages of "Organizational Snism ", it was determined that the significant difference resulted from the post-secondary education averages.

H4: The levels of accounting staff organizational commitment and organizational cynicism levels of age and there are significant differences between.

Table 5: Comparison of Organizational Commitment Levels and Organizational Cynicism Levels by Age

	Variance Source	Total of Squares	Average of Squares	F	PA	Significant Difference
Organizational Commitment	Groups from	, 983	246	120	, 603	
	group Learning	70.693	, 536			
	Total	71.676				
Organizational Cynicism	Groups from	, 593	148	271	896	
	group Learning	72.083	, 546			
	Total	72.676	136			

** p _ <0.05*

Made Anova with respect to variable accounting years working in test results "Organizational Commitment" in the general statistical average in terms of a significant difference ness was not significant (p> 0.05). Made Anova on test results according to age variable accounting employees "Organizational Commitment" headlights in a statistically significant overall average k ness was not significant (p> 0.05).

H5: Accounting employees of the organizational commitment levels and organizational cynicism levels of the working time with a in the rain there is a significant difference.

Table 6: Comparison of Organizational Commitment Levels and Organizational Cynicism Levels by Working Time

	Variance Source	Total of Squares	Average of Squares	F	PA	Significant Difference
Organizational Commitment	Groups from	5,421	1,355	2,700	, 033	11-15> 1-5
	group Learning	66.255	, 502			
	Total	71.676				
Organizational Cynicism	Groups from	755	189	3,347	, 011 *	1-5> 11-15
	group Learning	71.920	, 545			
	Total	72.676				

** P <0.05*

Made Anova test results in accordance with accounting employees working time "Organizational Commitment" in the general statistical average in terms of a significant difference ness that was detected (p <0.05). As a result of the Tukey test conducted to determine the difference in the "Organizational Commitment" general averages ; it was determined that the significant difference resulted from 11-15 to 1-5 year working hours.

A statistically significant difference was found in the general averages of "Organizational Cynicism" according to the working time of the accounting

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employees ($p<0.05$). As a result of the Tukey test carried out in order to detect the difference in the general averages of "Organizational Snism " ; it was determined that the significant difference resulted from working hours of 11-15 to 1-5 years.

iii. *Correlation Analysis*

Correlation shows the linear relationship between two or more variables. The relationship between the variables is calculated by the correlation coefficient.

Table 7: Correlation Analysis on Organizational Cynicism and Organizational Commitment

		Organizational commitment	Organizational Cynicism
Organizational Commitment	Pearson correlation	1	-, 213 **
	Sig . (2-tailed)		, 00 4
	N	140	140
Organizational Cynicism	Pearson correlation	-, 213 **	1
	Sig . (2-tailed)	, 004	
	N	140	140

***. Correlation is significant at the 0.01 level (2-tailed).*

As a result of the correlation test conducted to determine the relationship between the Organizational Commitment and Organizational Cynicism levels of the employees; It was determined that there is a statistically significant, negative (inverse) and -, 213-strength relationship between organizational cynicism and organizational commitment levels in accounting workers. Thus, while organizational cynicism of accounting employees increases, their organizational commitment to decreases.

VI. Conclusion

a) Conclusion - Discussion

There are many determinants of organizational cynicism and organizational commitment. Some of these are individual and some are organizational. Organizational commitment refers to an employee's belief in the goals and values of the organization, the desire to remain a member of the organization, and commitment to the organization. In general, organizational commitment affects good relationships in businesses and accompanying performance. On the other hand, the concept of organizational cynicism refers to the fact that employees feel worthless in organizations, job dissatisfaction and dissatisfaction.

In this study, the level of organizational commitment and organizational cynicism of accountants working in various organizations other than professional accountants and the effect of demographic factors on these variables were evaluated. In addition, the relationship between organizational commitment and organizational cynicism was evaluated.

When the results of the research are evaluated collectively; A significant difference was found in the levels of "Organizational Commitment" according to the c-variable. Accordingly, the organizational commitment levels of male accounting workers are higher than women. There was no significant difference in Organizational Cynicism levels of accountants by gender. In other words, the difference between the organizational cynicism levels of male accountants and female accountants is insignificant. According to the marital status of accountants, a significant difference was found in the levels of "Organizational Commitment". According to the findings obtained; Organizational commitment levels of married accounting workers are higher than single workers. According to the marital status of the accounting employees, there was no significant difference in the levels of "Organizational Cynicism" . In other words, the difference between the organizational cynicism levels of married and single accountants is insignificant.

Significant differences were found in the levels of "Organizational Commitment" according to the education level of accounting employees . As a result of the Tukey test conducted in order to determine the reason of the said difference, it was determined that the significant differences in the associate's education level had higher organizational commitment compared to the employees at the master's education level. However, it was found that those at secondary education level had higher organizational commitment levels compared to those at the master's level. The comment that comes out here is this; As the education level increases, organizational commitment levels decrease. Significant differences were found in the levels of "Organizational Cynicism" according to the educational status of the accounting employees. Said significant differences in levels which is detected in the ars in order to do the Tukey test result; it was determined that those at secondary education level had higher levels of organizational cynicism than those at graduate level. Thus, as the education level increases, organizational cynicism levels decrease. According to the age variable of the accounting employees, no significant differences were found in the "Organizational Commitment" general levels and the "Organizational Commitment" levels. Thus, in the study, it can be said that age factor does not differ on organizational commitment and cynicism levels of accounting

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employees. A significant difference was found in the levels of "Organizational Commitment" according to the working hours of the accounting employees. According to this; Accounting employees who have worked in this profession for 11-15 years have higher organizational commitment levels than those who have worked for 1-5 years. In other words, people who have been working in this profession for a long time have a higher commitment to the organization than those who have just started. A significant difference was found in the levels of "Organizational Cynicism" according to the working hours of the accounting employees. Accordingly, it has been determined that those working in this profession for 11-15 years have a higher level of cynical attitude than those working for 1-5 years. In other words, there is a linear relationship between long-term work and organizational cynicism.

It has been determined that there is a significant and inverse direction-213 strength between the Organizational Commitment and Organizational Cynicism levels of the employees. Thus, while organizational cynicism of accounting employees increases, their commitment to organizations decreases.

In his study by Cohen and Lowenberg (1990) , he concluded that there is a weak provincial job between gender and organizational commitment. Mathieu and Zajac's (1990) research and in the generally consistent relationship between sex and organizational affiliation was not found. Goulet and Singh (2002) concluded that organizational commitment is not age-related, but gender-related instead. As a result of the studies of Afat and Aslan (2019), it was determined that the organizational cynicism levels of the employees did not differ by gender . Yastıoğlu et al. (2017), by sex, a significant difference in average sinizm organizational coherence have determined that there is. Şahin et al. (2019) found that male employees have higher organizational cynicism attitudes than female employees.

In the study of Joolideh and Yeshodhara (2009), it was found that age factor did not make any difference on organizational commitment. Hawkins (1998) found a nonsignificant relationship between age and emotional commitment. Colbert and Kwon (2000) found that there was no significant relationship between age and organizational commitment level. Meyer and Allen (1984) argue that employees with higher ages have higher commitment because they have better positions and are more satisfied with their jobs. Choi and Moran Barak (2008) age l trusted employees to young employees compared found that having a higher level of commitment. Afat and Aslan (2019) and Kalağan and Güzeller (2010) found that the organizational cynicism levels of the employees did not differ according to the "age" variable. Şahin et al. (2019) found that organizational cynicism attitudes do not differ by age.

Mathieu and Zajac, (1990) and Mowday et.al., (1982); organizational commitment with the level of e Implemented for levels between negate if a correlation flour that they identify. The Chughtai and Zafir (2006) y igh-trained employees often have more opportunities to change jobs due to their believes they show less commitment to the organization. Mowday et al. (1982) ; Employees with higher education levels have found that they have low emotional commitment because they are more likely to have higher expectations than the organization can satisfy. Şahin et al. (2019) found that there is no significant relationship between educational status and organizational cynicism.

Angle and Perry (1983) , married workers, suggests that they are more stable compared to unmarried employees. According to them, you get loads and family responsibilities, requirements to remain in the organization of married employees is increasing in. Joiner and Bakaliler (2006) ; They found that married employees are less dependent than their unmarried counterparts. Chughtai and Zafar (2006) found that marital status is not related to organizational commitment. Afat and Aslan, (2019) have concluded that organizational cynicism does not differ according to the marital status. Kalağan and Güzeller (2010) encountered similar results. Şahin et al . (2019), marital status organizational cynicism with in a significant relationship between n have found that. In the study conducted by Delken (2004), it is seen that single workers exhibit higher levels of cynical attitudes compared to married ones, while in the study of Kanter and Mirvis (1989), individuals separated from their spouses exhibit higher levels of cynical attitudes compared to married and single individuals.

Iqbal et al. (2011) and Mathieu and Zajac (1990), the service or term of office is positively associated with organizational commitment . In the study of Yastıoğlu et al. (2017); They found that working time differed significantly at the level of organizational cynicism. Akbolat et al. (2014), the cynicism of the gender of employees, working hours, marital status and educational status in terms of differences oluşturmadığ think the heat.

b) Research Constraints and Recommendations for Future Studies

Research constraints are generally; time and the number of samples. In the future researches, the number of samples can be expanded and work can be done on the accounting staff in the hotel operations in Antalya. However, hotels in more cities can be included in the research and mutual differences can be revealed. Another suggestion for future research; Differences between people working in different

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departments can be identified. In addition, professional accountants can be evaluated to determine whether the same research question leads to similar results.

These outputs for businesses can be evaluated as follows;

Measures can be taken to increase the level of informal communication among organizational staff in order to reduce your anxiety. The importance of informal communication can be understood in small meetings or seminars that will serve this purpose. Cynicism causative factors are found rope to eliminate their good solution can be developed. In addition, accounting employees can be motivated with promotions and awards so that employees can live to ensure job satisfaction and increase commitment to the organization. If the level of cynicism of those working in organizations is high; first of all, it is necessary to regain reliability. After troubleshooting this direction, developing a sense of belonging in terms of employees active participation controls which of the given and either be given a role in decision-making.

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