



International Journal of Manpower

Antecedents and outcomes of non-profit public service motivation in Korean NPOs

Sung Min Park Min Young Kim

Article information:

To cite this document:

Sung Min Park Min Young Kim , (2016), "Antecedents and outcomes of non-profit public service motivation in Korean NPOs", International Journal of Manpower, Vol. 37 Iss 5 pp. 777 - 803

Permanent link to this document:

<http://dx.doi.org/10.1108/IJM-12-2014-0242>

Downloaded on: 09 August 2016, At: 23:02 (PT)

References: this document contains references to 77 other documents.

To copy this document: permissions@emeraldinsight.com

The fulltext of this document has been downloaded 30 times since 2016*

Users who downloaded this article also downloaded:

(2016), "Bridging the gap: Social networks as a theoretical mechanism linking public service motivation and performance", International Journal of Manpower, Vol. 37 Iss 5 pp. 900-916 <http://dx.doi.org/10.1108/IJM-12-2014-0250>

(2016), "Public service motivation, prosocial behaviours, and career ambitions", International Journal of Manpower, Vol. 37 Iss 5 pp. 804-821 <http://dx.doi.org/10.1108/IJM-12-2014-0248>

(2016), "Managers' motives for investing in HR practices and their implications for public service motivation: A theoretical perspective", International Journal of Manpower, Vol. 37 Iss 5 pp. 764-776 <http://dx.doi.org/10.1108/IJM-03-2016-0065>

Access to this document was granted through an Emerald subscription provided by emerald-srm:378861 []

For Authors

If you would like to write for this, or any other Emerald publication, then please use our Emerald for Authors service information about how to choose which publication to write for and submission guidelines are available for all. Please visit www.emeraldinsight.com/authors for more information.

About Emerald www.emeraldinsight.com

Emerald is a global publisher linking research and practice to the benefit of society. The company manages a portfolio of more than 290 journals and over 2,350 books and book series volumes, as well as providing an extensive range of online products and additional customer resources and services.

Emerald is both COUNTER 4 and TRANSFER compliant. The organization is a partner of the Committee on Publication Ethics (COPE) and also works with Portico and the LOCKSS initiative for digital archive preservation.

*Related content and download information correct at time of download.

Antecedents and outcomes of non-profit public service motivation in Korean NPOs

Non-profit
public service
motivation

Sung Min Park and Min Young Kim

Graduate School of Governance, Sungkyunkwan University, Seoul, Korea

777

Received 14 December 2014

Revised 15 June 2015

4 October 2015

21 December 2015

26 January 2016

Accepted 7 February 2016

Abstract

Purpose – The purpose of this paper is to investigate the role of non-profit service motivation (NPSM) as a cognitive dimension in the enhancement of managerial accountability of Korean NGO employees. Hypotheses and a research model were designed to determine the antecedent and consequence factors of NPSM from the perspective of the self-determinants theory, social learning theory, and social exchange theory.

Design/methodology/approach – This study relies on quantitative data obtained from Korean NGO survey questionnaires. The sample consists of 400 employees working for NGOs. The performance evaluations were conducted within a one-year period.

Findings – Results of the study demonstrate that training and development are the keys to leading employees' value congruence and motivation. The authors also confirmed that person-organizational (P-O) fit is directly associated with NPSM. Finally, intrinsically motivated NGO employees would boost the level of managerial accountability among the Korean NGO employees through organization and socialization.

Research limitations/implications – Through applying Perry's original public service motivation (PSM) scale including rational, normative, and affective values, the exploratory factor analysis and confirmatory factor analysis results confirmed that the constructs of NPSM were valid and reliable in the Korean NGOs. Additionally, it might also explain the locus of causality of self-determination theory, and how it changes people's motivation. Finally, the authors confirmed that organizational systems are notable in terms of increasing P-O fit, strengthening intrinsic motivation, and increasing organizational consequences.

Practical implications – This study confirms that human resource development (HRD) practices and performance management system (PMS) act as very effective managerial tools for nurturing positive and constructive social exchange relationships between organizational constituents, and for developing human resources in the NGOs. This is evident in cases of individuals being given extensive participation rights when it comes to decision making (Leana *et al.*, 1992; Mayer and Schoorman, 1998). The benefit of this reality is twofold: it strengthens individuals' perceptions of self, fostering intrinsic motivation, and it also acts as a buffer of sorts between individuals and external pressures, weakening extrinsic motivation.

Social implications – There exists a notion that well-made organizational systems and policies should be regarded as more important because certain informal or relational social interactions and communications (e.g. HRD programs) or PMS policies (e.g. service monitoring systems, finance monitoring systems, and HR and organizational monitoring systems) prevail in the cultural characteristics of NGOs. Based on this notion, allowing P-O fit, intrinsic motives, and accountable behaviors to function as invisible but very persuasive norms, rules, and informal regulations for leaders and subordinates will help make NGOs successful.

Originality/value – Given that most Korean non-profit organizations are very small and lack formal HR departments or functions, it is possible that this lack of formality has been somewhat responsible for the shortage of research on the outstanding aspects and issues surrounding non-profit HR management and the motivation of non-profit employees. However, as the non-profit sector has become more professionalized and specialized in terms of training, development, and identity, the need to understand HR issues and employee motivation is vital to improve both employee management and organizational strategies. The aim of this research is to further the understanding of what makes the non-profit workforce distinct. The authors believe that the similarities in terms of motivation for public



International Journal of Manpower

Vol. 37 No. 5, 2016

pp. 777-803

© Emerald Group Publishing Limited

0143-7720

DOI 10.1108/IJM-12-2014-0242

and non-profit employees allowed us to use a modified version of Perry's (1996) scale in the study to examine NPSM. However, drawing on these various and diverse perspectives on PSM and NPSM, especially in the Korean context, the authors define NPSM as "intrinsically and voluntarily driven attitudes and dispositions that lead to more service delivery, fundraising, and volunteering activities in the non-profit agencies."

Keywords National cultures, Human resource management, Organizational culture, Motivation (psychology), Human capital, Surveys, Social capital, Public sector organizations, Attitudes, Work psychology

Paper type Research paper

1. Introduction

In recent years, increased attention has been paid to non-profit organizations (NPOs) due to their essential duty of satisfying social needs and public services. Growing societal needs and increasing competition for donors and grants has resulted in NPOs' environments requiring more human and physical capital than in previous years. In order to conquer NPOs' turbulent internal and/or external environments, employees are increasingly forced to display intrinsic motivation, referred to as public service motivation (PSM) (Chen *et al.*, 2014; Park, 2012). While PSM has received theoretical and empirical research attention due to its positive effects on public employees and organizations (Rainey and Steinbauer, 1999), a review of the literature on work motivation in NPOs reveals little attention to the influence of PSM in the NPO research arena. (We named PSM in NPOs the non-profit service motivation (NPSM), or non-profit PSM.) (Park, 2012; Word and Carpenter, 2013). Based on this background, we investigate and contribute to the development of a more comprehensive model of PSM in NPOs.

This study draws on the Korean non-profit sector survey data sets (2013) in order to identify the nature and antecedents of NPSM in Korean NPOs and their resulting organizational effectiveness. First, we present and test a theoretical model of NPSM comprised of three parts: rational PSM; norm-based PSM; and affective PSM – using confirmatory factor analysis (CFA) in Korean NPOs. Second, using structural equation modeling (SEM), we develop and test several hypotheses based on the following: the role of formative and summative factors (e.g. human resource development (HRD) practices and performance management systems (PMSs)) and their influence in shaping the person-organizational (P-O) fit of NPO employees; how the higher level of P-O fit influences NPSM; and consequences of NPSM in terms of organizational effectiveness[1]. To begin, this research examines the effects of NPSM, and introduces the social learning theory (SLT), social exchange theory (SET), and self-determination theory (SDT) that offer a lens through which to understand NPO employees' work motivation. Finally, we discuss the implications of our findings for both theory and practices associated with NPOs.

2. Theoretical perspective

2.1 Overarching theoretical framework: SDT

SDT provides a theoretical framework to understand human motivation underlining the significance of inward human systems functioning as resources for behavioral and personal regulation and development (Ryan *et al.*, 1997). According to SDT, all individuals have innate tendencies to grow and develop to their full potential and three basic psychological conditions are essential for intrinsic motivation (the most autonomous form of motivation): autonomy, competence, and relatedness (Deci and Ryan, 2000). People's autonomy need is satisfied when they experience ownership of their behavior and act with a sense of volition (Deci and Ryan, 2000). Meanwhile, people's

competence need can be satisfied when they are able to successfully achieve desired outcomes, meet performance standards, and manage different challenges (Boezeman and Ellemers, 2009; Vansteenkiste *et al.*, 2007). Finally, people's relatedness need is satisfied when they connected with and cared for by others (Vansteenkiste *et al.*, 2007). Accordingly, SDT research has addressed the processes of human motivation truly influenced by self-determination; and whether the process of human motivation is related to specific organizational conditions and social-environmental factors, such as rewards and disciplines, work environment and culture, and organizational communication.

SDT suggests different types of motivation ranging from amotivation (i.e. the inability or unwillingness to participate in normal social situations), to extrinsic and intrinsic motivations. The cardinal factor that determines the characteristic of each motivation type is autonomy (among autonomy, competence, and relatedness), a fundamental element implying "an inner endorsement of one's actions, the sense that they emanate from oneself and are one's own" (Deci and Ryan, 1987, p. 1025). According to SDT, intrinsic motivation is "the motivational instantiation of the proactive, growth-oriented nature of human beings, which is the basis for learning and development" (Deci and Ryan, 1987; Park and Word, 2012, p. 709); thus, a person who is intrinsically motivated tends to self-involve in fun or challenging situations rather than be influenced by external environments, pressures, or rewards. Furthermore, SDT describes extrinsic motivation as divided into four categories of regulation or motivation, all of which could be differently affected by external and contextual factors, sorted in order from least to most autonomous: external; introjection; identification; and integration (Ryan and Deci, 2004). The third and fourth types (identification and integration) are characterized by high degrees of autonomy and a full scope of "autonomous" regulations and "internal," or perceived, loci of causation. Thus, these types of extrinsic motivation are regarded as autonomous and containing very similar characteristics as intrinsic motivation. Individuals motivated in this manner are thus presumed to be highly self-reliant and self-determined, as are intrinsically motivated individuals (Vandenabeele, 2007).

According to Ryan and Deci (2000), human motivations can vary according to their levels of self-determination. As mentioned, SDT posits three different categories of work motivation: amotivation, extrinsic motivation, and intrinsic motivation. The most self-determined individuals are intrinsically motivated people; as such, based on SDT, we categorized three NPSM dimensions with four components into two types of motivation: intrinsic (affective and normative motives: more autonomous types of motivation) and extrinsic (rational motives: more controlled types of motivation). The Korean organizational social culture is based on Confucianism, hierarchy, and bureaucracy. Commonly, people who take a profound interest in the politics were recognized as maximizing self-interest and achieving fame and prestige. Considering the Korean bureaucratic context, as well as importing an SDT/NPSM framework, we posit that the rational motivation of the Korean NPO employees should be similar to the construct of extrinsic or continuance motivation (based on an exchange between the employee and management, which is closely related to the concept of mutually transactional and utility-maximizing behaviors), whereas normative and affective motivation in Korean NPOs can be viewed as intrinsic motivation.

2.2 NPOs in Korea

The Korean Civil Act defines NPOs as "associations or foundations relating to science, religion, charity, art, social intercourse, or otherwise relating to enterprises not engaged

for profit or gain.” According to *The Statistical Yearbook of National Taxation*, the number of NPOs increased from 10,329 in 1993 to 21,372 in 2013. In addition, donations – the primary financial source for NPOs – has also consistently grown, from around 4,000.06 billion won in 2001 to 11,208.88 billion won in 2013. It is assumed that as NPOs in Korea have grown in both quantity and quality, donations and voluntary activities related to NPOs have accordingly been revitalized (Son and Park, 2008). This means there has been a growing awareness of NPOs, and they are expected to expand their business into a wider range of public services, including social welfare services. NPOs, however, should first work to earn a high degree of trust from the public and guard against failing to perform as a public services supplier in order to efficiently perform their socioeconomic roles. This would then help to secure the financial sources required to implement public interest activities in the form of voluntary private donations. Moreover, NPOs have consistently been criticized for inefficient operations due to lack of expertise.

To resolve obstacles to private donation for charity activities, NPOs should enhance transparency in their operations as well as enhancing expertise to secure the same degree of efficiency as profiting corporations (Son and Park, 2008). Thus, PMSs may be used as a tool to enhance social accountability in Korean NPOs. At the end of every year, each NPO conducts a self-evaluation designed by the government, which is then made available to the public. PMSs confirm whether relations among parties are accountable, including between citizens-government, citizens-corporations, corporations-government, and civic groups-interested parties.

In addition, NPOs should resolve their problems (e.g. the inability to serve in charitable purposes, collectivity, paternalism, and lack of expertise) to prevent failure and enhance their efficiency as suppliers of social services. To do this, HRD programs regarding NPOs need to be improved to enhance employees’ capacity and service quality. Thus, the government or private sector, as social service sponsors, should provide core capacity training for social service, accounting training, and leadership training for NPOs. In short, NPO governance systems regarding establishment, operation, and monitoring should be reformed so that NPOs can enhance transparency, accountability, and expertise to more effectively perform their roles.

2.3 NPSM

There are a number of current challenges for both government organizations and NPOs when providing social services through various contracting systems, both with and within public agencies. Thus, some scholars suggest that both public sector and NPO employees’ motivations are similar, thereby expanding the application of PSM to NPOs (Park, 2012; Word and Carpenter, 2013). In addition, Houston (2006) assumes that the mission, value, and goals of NPOs (e.g. the pursuit of public value or providing of public services), even those which are not easily measured, are characterized by an organizational effectiveness remarkably similar to public sectors. Furthermore, Word and Carpenter (2013) and Mann (2006) assert that NPOs are a part of a new public service provision. Therefore, among public sector organizations and NPOs, employees’ behaviors are more likely to be characterized by PSM than are the behaviors of private sector employees. This study asserts that the concept of public service includes not only the public sector but also NPOs, which deliver many public goods and services.

Early studies on PSM defined it as “an individual’s predisposition to respond to motive grounded primarily or uniquely in public institutions and organizations” (Perry and Wise, 1990, p. 360). Accordingly, using Perry’s (1996) four constructs of PSM

(attraction to policy making, commitment to the public interest, compassion, and self-sacrifice), this study seeks to empirically verify the concept of NPSM, present a specific model of it, and examine the antecedent and outcomes of NPSM. In addition, some researchers have previously verified the dimensions of PSM in NPOs (Clerkin and Cogburn, 2012; Rose, 2013; Word and Carpenter, 2013). It is expected that specific cultural and structural differences between the public and non-profit sectors shape employee motivation in the Korean non-profit sector. This examination is focussed on three dimensions similar to Perry's original scale, where the self-sacrifice and compassion dimensions are merged into the affective NPSM dimension. We have used a dimensional construct of 15 PSM items, and believe that those items efficiently capture the four dimensions of PSM. However, drawing on the perspective of NPSM, especially in the Korean context, we denote NPSM as intrinsically and voluntarily driven attitudes and dispositions that lead to increased service delivery, fundraising, and volunteering activities in NPOs.

2.4 Antecedents of NPSM

High performance work systems (HPWSs) have often been regarded as systems that promote employee commitment, competence, and autonomy, drawing on strategic human resource management perspectives. The HPWSs assume that employees are a primary source of competitive advantage that is difficult to imitate. Moreover, workers can create continuous improvement and perform at a higher level if they are motivated to do so. This is achieved by encouraging practices such as participatory decision making, providing high-quality training, and sharing information. By treating workers respectfully, as capable and intelligent individuals, organizations find that workers are more committed to the organization's mission and more trustful of management, which typically results in improved performance (Lee and Bang, 2012). HPWSs could be effectively implemented by two different approaches: formative and learning perspectives; and summative and evaluative perspectives. In line with these two HPWS approaches, we propose that HRD practices (formative and learning processes) and PMSs (summative and evaluation processes) could be designated as main tools to enable HPWSs to escalate the levels of motivation in Korean NPOs.

2.5 HRD practices and P-O fit influences on NPSM: the SLT perspective

The role of HRD practices in changing people's behaviors could also be analyzed and interpreted from the SLT viewpoint. SLT posits that "modeling influences produce learning principally through their informative functions and that observers acquire mainly symbolic representations of modeled activities rather than specific stimulus-response associations" (Bandura, 1971, p. 6). According to SLT, social learning is governed by four interrelated subcomponents: attention; retention; behavior production; and motivation. That is, in the learning context, SLT emphasizes the process necessary for modeling, and denotes insights into social and organizational role procurement and mentoring (Merriam and Caffarella, 1999). Thus, social learning processes are appropriate to many organizational learning circumstances, and to individuals who endeavor to model the behaviors of others. For example, if new employees who are currently participating in a training program that employs effective HRD practices (e.g. mentoring, coaching), they are highly motivated and committed and may be more prone to have positive views on organizational missions and goals. Presumably, the act of congruence with an organization may, in turn, raise an

individual's level of motivation (Lim and Chan, 2003). We propose that through HRD practices, employees accept their organization's vision, mission, and goals, and their congruence with the organization may thus be meaningfully influenced on the level of individual motivation.

Specifically, new employees' may perceive greater congruence with an organization's values when they experienced collective and formal socialization tactics. Thus, social learning depends on remodeling people's attitudes, values, beliefs, and motivations, or changing certain types of fixed behaviors through gathering information and knowledge or interacting with training programs (Bandura, 1977). Şenyuva and Gönül (2011) also suggest that the social learning mechanism is strongly related to P-O fit and organizational outcomes (e.g. job satisfaction, performance, and commitment) as well.

According to Perry's (2000) research, PSM is related to individuals who are socialized through socio-historical contexts in their personal and professional lives, delivered, for example, through parental guidance, religious orientation, or observed learning or modeling. In addition, Moynihan and Pandey (2007) reveal that employee-friendly organizational reforms, such as training programs created to improve client or customer service, are strongly related to PSM. In line with this research, we posit that the use of HRD practices can improve the knowledge, skills, and abilities of an organization's current and potential employees, and can increase employees' motivation as well. Through learning and development processes, employees are likely to accept their organization's vision, mission, and goals, and employees' congruence with organizations may thus be meaningfully influenced by the level of individual motivation. In a similar vein, when P-O fit is high, the NPSM is also high. Thus, social learning processes are appropriate for training within an organization, especially when employees are eager to learn through modeling. For example, new employees who participate in a training program that employs effective HRD practices are more likely to be highly motivated and committed, and thus more prone to have positive views of the organizational mission and goals. Presumably, congruence between employees' behaviors and the organization's goals may, in turn, improve their level of motivation (Lim and Chan, 2003):

- H1. The effect of HRD practices in the Korean non-profit sector on rational, norm-based, and affective NPSM is mediated by P-O fit.

2.6 PMSs and P-O fit influences on NPSM: the SET perspective

SET highlights the important roles of PMSs in Korean NPOs and explains why the effects of these systems and P-O fit on NPSM could depend on organizational systems and institutions[2]. SET explains a relationship as the exchange between two parties (e.g. an organization and its employees) of goods or resources (Blau, 1964)[3]. Employee motivation occurs when organizations provide their employees with rewarding systems of evaluation, specifically characterized by a motivation to maintain and display a positive attitude and reciprocally beneficial or positive relationship with their organization (Blau, 1964). Antonsen and Jorgensen (1997) also suggest that organizations differ in their degree of "publicness," where those that display high levels of publicness are closely linked to public values, such as contribution to society and political loyalty. Organizations with low publicness, on the other hand, despite being public sector organizations, are less likely to realize these values (Antonsen and Jorgensen, 1997). As this study proposes that Korean NPOs are more prone to high

levels of publicness, we expect that SET is suitable to explain why the acceptance of PMSs may be directly related to P-O fit and indirectly linked to NPSM.

This type of relationship between employee and organization is not necessarily contingent upon the exchange of strictly economic benefits or rewards; these may also be of the psychological or social type. For example, organizations that provide employees with psychological incentives, such as positive affirmation or socially valuable exchanges, have similar effects on fostering positive relationships. Further, employees tend to match their organizations' attitudes and related behaviors, responding accordingly to organizational treatment of employees. That is, employees manage their behaviors and perceptions – either positive or negative – based on and in response to their organization's implementation of policy and treatment of employees.

The nature of PMSs ensures a long-term basic organizational institution that exists for employees. PMSs if perceived as a symbol of transparency and trust in NPOs may not increase external control, but instead may provide support to employees and lead to motivation crowding-in. This proposition is in line with the view of Frey and colleagues (e.g. Frey and Jegen, 2001; Frey and Osterloh, 2005) who posit that the difference between crowding-out and crowding-in depends on whether the individual perceives external interventions as controlling or encouraging[4]. In addition, some scholars indicate that if incentive schemes have short-term effects and are designed for radical behavioral change, motivation crowding-out should occur (e.g. pay-for-performance) (Deci *et al.*, 1999). PMSs, with a long-term focus, are not likely to cause crowding-out, but rather crowding-in.

In addition, some studies have verified the relationship between HPWSs and P-O fit (Werbel and Demarie, 2001; Lee and Bang, 2012). Meanwhile, several researchers have examined the relationship between performance appraisal systems (PASs) and individual motivation (Park, 2010; Kim and Rubianty, 2011). Given the fact that many Korean NPOs have adopted appropriate PASs to increase employees' value congruence and motivation, it is essential that we consider PMSs as an important factor that may affect the impacts of P-O fit and NPSM on NPO employees' acceptability of appraisal systems. Thus, this study tested whether an organization's PMSs are managed effectively in a way that boosts the level of P-O fit and NPSM of NPO employees:

H2. The effect of PMSs in the Korean non-profit sector on rational, norm-based, and affective NPSM is mediated by P-O fit.

2.7 P-O fit: influences on NPSM

P-O fit has been defined in a number of ways: a "person-organization correspondence which occurs when either person or organization responds to the counterpart's request, or similar basic propensity is shared" (Kristof-Brown, 1996); a "level of matching or fit between person and organizational value, goal and characteristics" (Lauver and Kristof-Brown, 2001); and a "level of matching between personal characteristics and organizational atmosphere" (Bowen *et al.*, 1991). In addition, P-O fit has been analyzed in terms of supplementary fit and complementary fit (Kristof-Brown, 1996; Cable and Edwards, 2004). Based on these aspects, employees recognize how much their characteristics align with organizational factors (Muchinsky and Monahan, 1987). Fit can be achieved when a person and an organization share similar or matched goals and values (supplementary fit) or when the person's and the organization's characteristics provide what each wants and the person is satisfied with the resources provided by the organization (complementary fit). This study focusses on supplementary fit, which has long been emphasized in Korean NPOs.

As previously noted, we can infer that it is possible to directly and indirectly increase the level of P-O fit and NPSM when using formative and summative approaches in Korean NPOs. Scott and Pandey (2005) insisted that “work motivation can be frustrated when employees are unable to see a clear connection between their outputs and larger organizational goals” (p. 174). In other words, goals play the crucial role of enhancing an individual role; more specifically, we can anticipate that this is true if employee congruence with organizational goals is in accordance with individual motivation. In addition, according to SDT theory, we assume that a higher level of P-O fit provides employees with a higher level of autonomy, competence, and relatedness because the positive environments (i.e. supplementary and complementary congruence between employees and an organization) lead to autonomy-supportive contexts and could encourage more autonomous and intrinsic motivation as well as curb extrinsic and controlled motivation.

Following earlier investigations of P-O fit and PSM (Bright, 2013; Kim 2013; Christensen and Wright, 2011) this study investigates the relationship between them within the context of Korean NPOs. If P-O fit makes important contributions to our understanding of employees’ PSM, then this study can explain PSM in accordance with P-O fit as predicated by employee perceptions. Thus, this study tests whether P-O fit is managed effectively in a way that boosts the level of NPSM among NPO employees:

- H3. The effect of P-O fit in the Korean non-profit sector is associated with rational, norm-based, and affective NPSM.

2.8 Outcomes of NPSMN: accountability[5]

In the past decade, interest in the theory of PSM has continued to cultivate, and the list of its potential benefits has continuously grown as well. Recent studies have examined the relationship between PSM and organizational commitment (Pandey *et al.*, 2008); value congruence (Wright and Pandey, 2008), P-O fit, and P-J fit (Bright, 2013; Kim, 2013); employee performance (Vandenabeele, 2009); organizational performance (Park and Rainey, 2012); and pro-social activity (Park and Word, 2012). Although the body of literature and surveys on PSM is growing, little attention has been paid to studies that focus on a direct relationship between PSM or NPSM and accountability.

In terms of practice and theory, while accountability may still have an equivocal meaning and be considered a contested concept (Bovens, 2007; Dubnick and Frederickson, 2011; Karen *et al.*, 2015; Park and Kim, 2015; Schillemans and Busuioac, 2015), administrative accountability is a fundamental topic of public administration, and should be addressed as an administrative value that can help prevent corporate corruption, especially given the “publicness” of administrative ethics (Bovens *et al.*, 2008; Chang, 2015). Recent research on multidimensional accountability (i.e. in the context of new governance) (Norris, 2014) advocates broad accountability when exploring relationships among state and semi-state actors (in this case NPOs). The definitions of accountability connote the duty between both actors and the community in which they must support their behaviors (e.g. state or public; see Bovens, 2007). More specifically, accountability also occurs when NPO actions are responsive to participatory processes that demand justification (Norris, 2014). Numerous NPO accountability researches have focussed on the accountability of social development NPOs that channel government development aid funding to assist disadvantaged communities in developing countries (Agyemang *et al.*, 2009; Ferguson *et al.*, 2010; O’Dwyer and Boomsma, 2015).

The importance of accountable behaviors and their outcomes will be more pronounced in Korea because position classification in Korean organizations has primarily been based on a rank-in-person system among public and non-profit sectors. This is a personnel strategy that emphasizes the development of incumbents over time within the organization through the use of closed systems and movement through ranks, which results in promotions typically being closed competitions. Thus, many Korean employees might have negative perceptions about organizational rules and institutional regulations, viewing them as burdensome or unnecessary procedural barriers. Under this circumstance, it is evident that a set of such internal contextual mechanisms as intrinsically motivated, self-oriented, clearly articulated goal congruency and behaviors would play a crucial role in transforming public sector motivation into PSM in NPOs. This would lead to a stronger determination to overcome these negative views (e.g. red tape), and fostering positive job attitudes (e.g. overall satisfaction and commitment to the organization) (Kim, 2013; Steijn, 2008). In line with those arguments, we also expect that these individual and person-organization level factors will significantly be associated with pro-social (e.g. accountable and responsible) behaviors of Korean NPO employees.

As mentioned above, NPSM has been hypothesized to improve, organizational performance, and organizational commitment, indicative of the relationships between NPSM (personal variables) and accountability (organizational variables). In line with this view, this study proposes that NPSM is positively and significantly associated with accountability. In particular, Word and Carpenter (2013) recently suggested that the construct of NPSM, including compassion, commitment to community service, and self-sacrifice (i.e. norm-based and affective PSM) excluded the attraction to policy making (i.e. rational PSM) from Perry's (1996) original scale. In addition, Word and Carpenter (2013) and Mann (2006) also argue that NPO employees are part of what could be termed "the new public service."

Based on the rational motive, policy-making could be viewed as attractive by appealing to individuals' personal desires for power, self-importance, self-advocacy, and other similar interests or benefits. This perspective is more comprehensive, providing a theory-based approach to the study of PSM than the intrinsic motivation approach. The latter, though acknowledging the existence of altruistic motives for public service, does not distinguish between normative and affective motives, nor does it address or consider the possibility of self-serving motives. Thus, we posit that NPSM, in its norm-based, affective, and rational dimensions, will uphold accountability in a different way. Following, we examine these effects separately:

- H4.* The effect of NPSM in the Korean non-profit sector is associated with accountability. Norm-based and affective NPSM is more significantly associated with accountability than the rational motive.

3. Research methods

This research investigated the relationships among antecedents (HRD, PMSs), mediators (P-O fit, NPSM), and consequences (accountability) in the Korean non-profit sector. We first employed the exploratory factor analysis (EFA) and CFA to operationalize variables and confirm latent constructs from the survey questions. Second, to confirm the total, direct, and indirect effects, we employed a full SEM (i.e. a measurement model with a path model) using AMOS 18.0 to test interrelationships among variables and to assess the relative strength of each variable. The full SEM allows for non-recursive paths and simultaneous tests of the relationship(s) of variables.

3.1 Samples and measures

The empirical portion of this study utilizes primary data from the Korean non-profit acceptance of PAS survey, distributed from May to August of 2013. Out of 815 distributed questionnaires, the final data set includes 400 respondents and a response rate of 49 percent. Participants were informed that all collected information would be kept confidential. In order to obtain a stratified sample of Korean non-profit employees, a stratified quota sampling method was used by dividing the entire target population into four different types of PASs: Ministry of Safety and Public Administration; Seoul Metropolitan Government; Ministry of Gender Equality and Family; and Ministry of Health and Welfare and Self-Evaluation Organizations.

3.2 Measurement of the three types of NPSM

NPSM (specifically, rational, norm-based, and affective NPSM) was measured by a 15-item version of Perry's (1996) original PSM scale. From a set of relevant survey items, three types of PSM scales were developed (Table I). The EFA – a principal axis factoring and varimax rotation technique – was used to obtain factor variables. These techniques enabled us to extract commonalities from different variables and to combine different variables into new ones.

The survey aims to investigate the perceptions of Korean NPO employees about their jobs, work environments, motivation, and acceptance of performance appraisals. Responses were measured on a seven-point Likert scale with range of 1 (never) to 7 (very likely). The distributions of socio-demographic characteristics of the sample are provided in Table II.

3.3 Test for common method bias

Based on both survey design and statistical method, we use a number of techniques in an attempt to minimize common method variance (CMV) and other biases that can affect the validity of empirical research based on survey data (Jakobsen and Jensen, 2015). In order to confirm CMV was present in the data, we conducted Harmon's single-factor test as a *post hoc* test. This more exact test showed all factors with eigenvalues above 1, with a total variance of only 33.1 percent explained by the first factor, and well under the 50 percent threshold suggested as the cut-off point. Although Harmon's single-factor test provides evidence that research factors should not excessively bias analysis and results, this research still has the limitation of using single-source, cross-sectional data.

4. Analyses and results

After employing the EFA and CFA as well as adopting a full SEM (with NPSM as the key mediator), we hypothesized that the three types of NPSM among Korean NPO employees are influenced by the effects of P-O fit and increased internal and external accountability. Finally, we proposed that P-O fit is influenced by HRD practices and PMSs, and increased NPSM. Moreover, to assess whether P-O fit and NPSM mediate the effects of a set of antecedents on outcome variables, we used a Sobel Z statistic test and a bootstrap method.

4.1 Reliability and validity tests

In this study, in order to verify the reliability of each variable that comprised the research model, internal consistency analysis was performed. Results of this analysis

Non-profit
public service
motivation**787**

Variable	Items	Factor loading
HRD	Q6_1	0.831
	Q6_2	0.825
	Q6_3	0.840
	Q6_4	0.832
	Q6_5	0.701
Eigenvalue		4.159
% of variation		9.902
PMS	Q1_1	0.711
	Q1_2	0.676
	Q1_3	0.767
	Q1_4	0.781
	Q1_5	0.743
	Q1_6	0.766
	Q1_7	0.822
	Q1_8	0.690
	Q1_9	0.677
	Q1_10	0.678
	Q1_11	0.616
Eigenvalue		6.936
% of variation		16.514
P-O fit	Q3_5	0.731
	Q3_6	0.811
	Q3_7	0.824
	Q3_8	0.765
Eigenvalue		3.756
% of variation		8.944
Rational NPSM	Q8_1	0.828
	Q8_2	0.819
	Q8_3	0.848
Eigenvalue		2.172
% of variation		5.172
Norm-based NPSM	Q8_6	0.705
	Q8_7	0.699
	Q8_8	0.803
	Q8_9	0.742
Eigenvalue		2.877
% of variation		6.849
Affective NPSM	Q8_12	0.799
	Q8_13	0.842
	Q8_14	0.811
	Q8_15	0.614
Eigenvalue		2.880
% of variation		6.857
Internal accountability	Q9_1	0.705
	Q9_2	0.842
	Q9_3	0.765
	Q9_4	0.738
	Q9_5	0.523
	Q9_6	0.626
	Q9_7	0.564

(continued)

Table I.
Exploratory factor
analysis

IJM
37,5

788

Table I.

Variable	Items	Factor loading
Eigenvalue		4.094
% of variation		9.748
External accountability	Q9_9	0.623
	Q9_10	0.727
	Q9_11	0.772
	Q9_12	0.665
Eigenvalue		2.684
% of variation		5.172

Table II.
Descriptive
statistics

Variables	Frequency (%)	Variables	Frequency (%)
<i>Gender</i>		<i>Education</i>	
Male	109 (27.3)	High school	16 (4.0)
Female	284 (71.0)	College	18 (4.5)
Missing	7 (1.8)	Bachelor	205 (51.3)
<i>Age</i>		Masters, doctorate	140 (35.1)
20s	82 (20.5)	Others	10 (2.5)
30s	130 (32.5)	Missing	11 (2.8)
40s	102 (25.5)	<i>Job tenure (current position)</i>	
50s	61 (15.3)	1 month-3 years	174 (43.5)
Over 60	10 (2.5)	3-5 years	81 (20.3)
Missing	15 (3.8)	5-10 years	91 (22.8)
<i>NPO category</i>		10-15 years	36 (9.0)
Service-delivery	206 (51.5)	More than 15 years	8 (2.0)
Capacity-building	90 (22.5)		
Policy influence	104 (26.0)		
Note: Valid $n = 400$			

show that Cronbach's α value of all constructs was greater than 0.7, which validates the reliability of the measuring tool (Table III).

In a similar vein, the results of discriminant validity show that the average variance extracted of each variable was higher than $\phi^2 (= \text{Correlation}^2)$, which confirms the validity of the measuring tool (Table IV).

Table III.
Verification of
reliability

Factors	Item	Mean	SD	Cronbach's α
HRD practices	5	5.61	0.964	0.935
PMSs	11	5.52	0.957	0.941
Person-organization fit	4	5.58	1.142	0.932
NPSM				
Rational NPSM	3	3.34	1.131	0.774
Norm-based NPSM	4	5.46	0.976	0.809
Affective NPSM	4	4.85	1.089	0.862
Internal accountability	7	5.61	0.792	0.895
External accountability	4	5.44	0.925	0.845

Correlation	AVE	ϕ^2	Testing	Non-profit public service motivation
PMS ↔ HRD	PMS = 0.493 HRD = 0.709	0.216	Confirmed	789
PMS ↔ P-O fit	PMS = 0.493 P-O fit = 0.687	0.220	Confirmed	
PMS ↔ Rational NPSM	PMS = 0.493 Rational NPSM = 0.388	0.115	Confirmed	
PMS ↔ Norma-based NPSM	PMS = 0.493 Rational NPSM = 0.367	0.219	Confirmed	
PMS ↔ Affective NPSM	PMS = 0.493 Affective NPSM = 0.520	0.121	Confirmed	
PMS ↔ Internal accountability	PMS = 0.493 Internal accountability = 0.438	0.308	Confirmed	
PMS ↔ External accountability	PMS = 0.493 External accountability = 0.388	0.259	Confirmed	

Table IV.
The test of
discriminant validity

4.2 CFA results

4.2.1 Three-factor model of NPSM. We employed a first-order CFA model of rational, norm-based, affective NPSM that indicated that all of the three latent NPSM constructs are significantly salient and distinct (Figure 1). The latent constructs of rational, norm-based, and affective NPSM are positively related to each other. Results imply that three types of NPSM can be recognized as important characteristics of NPOs in Korea. Further, all observable variables measuring these three latent constructs have significant factor loadings (the standardized parameter estimate) on the factor based on an *F*-test (significantly different from 0). Regarding the fit of the three-factor measurement model, several goodness-of-fit indices (Figure 1 and Table V) show that the fit of the entire model is within an acceptable level.

4.3 Correlations results

We examined the correlation relationship between three antecedents: P-O fit; the three types of NPSM; and internal and external accountability. As shown in Table VI, the internal and external accountability variable is significantly correlated with HRD practices, PMSs, P-O fit, norm-based NPSM, and affective NPSM. Norm-based NPSM and affective NPSM are significantly correlated with HRD practices, PMSs, and P-O fit.

4.4 SEM results

In the final phase of the analysis, we employed an SEM, from which we observed that antecedents, mediators, and consequent variables are directly and indirectly related to one another in a meaningful way. Figure 2, Tables VII and VIII outline this finding, although HRD practices and PMSs directly, significantly, and positively influence P-O fit (HRD practices $\beta = 0.236^{***}$, PMSs $\beta = 0.540^{***}$). Second, P-O fit directly, significantly, and positively influences norm-based NPSM ($\beta = 0.300^{***}$) and positively influences affective NPSM ($\beta = 0.328^{***}$). The effect of P-O fit on rational NPSM was less significant than norm-based NPSM and affective NPSM ($\beta = -0.029$). Finally, norm-based NPSM, as a mediator in this study, is directly, significantly, and positively associated with internal ($\beta = 0.899^{***}$) and external accountability

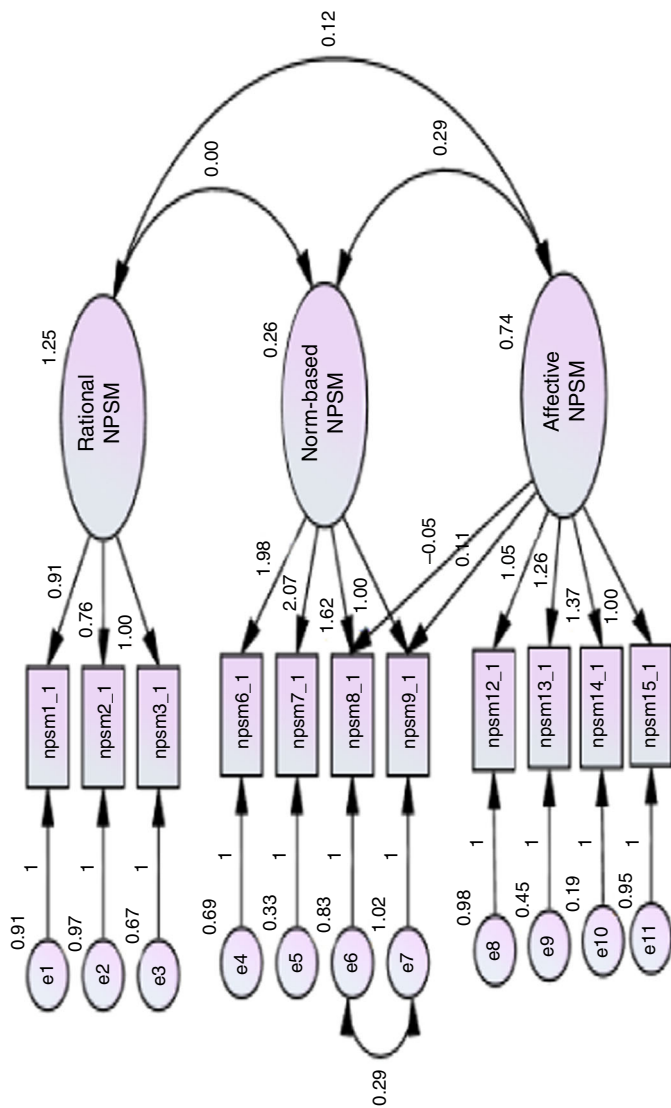


Figure 1.
First-order three-
factor model of
NPSM

($\beta = 0.676^{***}$). However, rational and affective NPSM, as a mediator in this study, is not significantly associated with internal ($\beta = 0.012$, $\beta = -0.090$) or external accountability ($\beta = 0.003$, $\beta = -0.014$). The overall results suggest that our NPSM-attitudinal-behavioral outcome model partially confirms our hypotheses.

Model	df	χ^2	χ^2/df	RFI	NFI	IFI	CFI	RMSEA
Suggested cut-off values	38	94.860	< 3 2.496	> 0.90 0.930	> 0.90 0.952	> 0.90 0.971	> 0.90 0.970	< 0.08 0.061

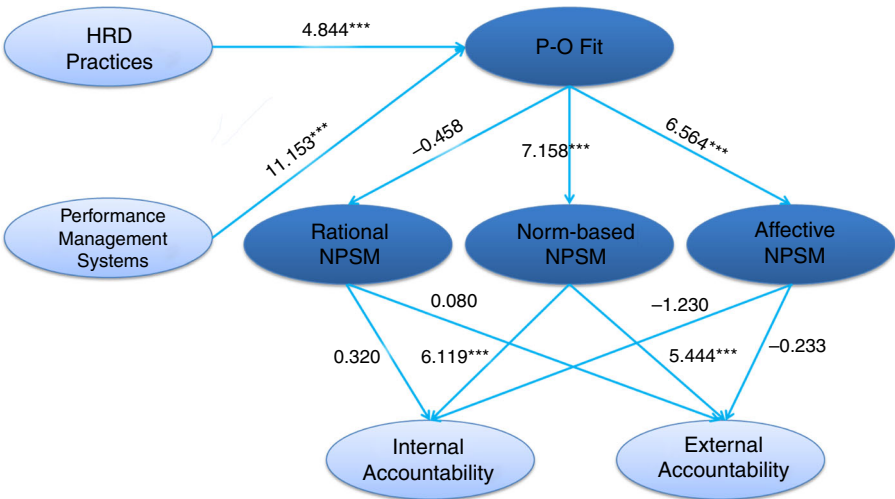
Note: All standardized factor loadings are significant at $p < 0.01$

Table V.
Overall fit indices of
the CFA model

	1	2	3	4	5	6	7	8
1	1							
2	0.465**	1						
3	0.470**	0.642**	1					
4	-0.034	-0.022	-0.015	1				
5	0.468**	0.263**	0.345**	0.029	1			
6	0.349**	0.315**	0.368**	-0.084	0.557**	1		
7	0.555**	0.432**	0.419**	0.030	0.465**	0.366**	1	
8	0.509**	0.439**	0.435**	-0.005	0.418**	0.399**	0.641**	1

Notes: 1: HRD practices; 2: Performance management systems; 3: P-O fit; 4: Rational NPSM; 5: Norm-based NPSM; 6: Affective NPSM; 7: Internal accountability; 8: External accountability. ** $p < 0.01$

Table VI.
Zero-order
correlations among
antecedents,
mediators, and
consequences



Note: *** $p < 0.001$

Figure 2.
The full structural
equation model (with
modification)

4.4.1 Indirect effects. Path analyses were performed in order to observe indirect effects among latent variables presented in the structural model (see Table IX). Results indicate that P-O fit and NPSM are important mediators in bridging the conceptual gap between antecedents and consequent variables that maximize the NPSM and accountability of Korean NPOs.

To assess whether P-O fit mediated the HRD practices and PMSs of NPO employees in Korea on the three types of NPSM, we used the Sobel Z-statistic test method (Table X). Each indirect path coefficient was calculated to determine whether the indirect effects (or mediating effects) were statistically significant. As shown in Table X, a number of coefficients for the indirect path of the SEM were significant, and five of the Sobel Z statistics were significant. The results of the path analyses and the Sobel test ensure that our research hypotheses could be proved.

Table VII.
Overall fit indices
of the SEM

Model	df	χ^2	χ^2/df	RFI	NFI	IFI	CFI	RMSEA
Suggested cut-off values			< 3	> 0.90	> 0.90	> 0.90	> 0.90	< 0.08
	788	1,737.010	2.204	0.855	0.867	0.923	0.922	0.055

Note: All standardized factor loadings are significant at $p < 0.01$

Table VIII.
Standardized total
and direct effects

Paths	Standardized estimate(β)	SE	CR	p
Person-job fit \leftarrow HRD practices	0.236	0.049	4.844	***
Person-job fit \leftarrow Performance management systems	0.530	0.048	11.153	***
Rational NPSM \leftarrow Person-organization fit	-0.029	0.064	-0.458	0.647
Norm-based NPSM \leftarrow Person-organization fit	0.300	0.042	7.158	***
Affective NPSM \leftarrow Person-organization fit	0.328	0.050	6.564	***
Internal Accountability \leftarrow Rational NPSM	0.012	0.038	0.320	0.749
Internal accountability \leftarrow Norm-based NPSM	0.899	0.147	6.119	***
Internal accountability \leftarrow Affective NPSM	-0.090	0.073	-1.230	0.219
External accountability \leftarrow Rational NSM	0.003	0.032	0.080	0.936
External accountability \leftarrow Norm-based NPSM	0.676	0.124	5.444	***
External accountability \leftarrow Affective NPSM	-0.014	0.060	-0.233	0.816

Note: *** $p < 0.001$

Table IX.
Indirect effects

	1	2	3	4	5	6	7	8
3	—	—	—	—	—	—	—	—
4	0.078	0.177	—	—	—	—	—	—
5	0.071	0.162	—	—	—	—	—	—
6	-0.007	-0.016	—	—	—	—	—	—
7	0.047	0.107	0.199	—	—	—	—	—
8	0.057	0.130	0.240	—	—	—	—	—

Notes: 1: HRD Practices; 2: Performance management systems; 3: P-O fit; 4: Rational NPSM; 5: Norm-based NPSM; 6: Affective NPSM; 7: Internal accountability; 8: External accountability

5. Discussion, implications, and conclusion

This study investigated the role of NPSM as a cognitive dimension of the enhancement of accountability in Korean NPO employees. Hypotheses were designed to determine the antecedents and consequences of NPSM from the perspective of the self-determination theory, SLT, and SET. To analyze these effects, an empirical analysis was conducted using the SEM and mediation analysis. Testing the four hypotheses demonstrated the strong effects of HRD practices and PMSs on NPSM, which may be influenced by Korean NPOs' organizational systems and institutions. Additionally, P-O fit was confirmed to play a critical role by mediating the formative and summative HRM approach (i.e. HRD practices and PMSs) among employees in Korean NPOs.

First, *H1* was partially confirmed, indicating that HRD practices are directly, positively, and significantly associated with P-O fit, and indirectly, positively, and significantly related with both normative and affective NPSM. Ultimately, this reveals that training and development is the key to leading employees' value congruence and motivation. These findings are consistent with those of previous studies (Perry, 2000; Moynihan and Pandey, 2007), which suggest that well-established training and development programs can transform employees' attitudes or behaviors. By testing our model in the context of the social learning theory, we supported our argument that effective and efficient HRD practices supported by organizations or leaders drives employees' positive attitudes or behaviors. Hence, the results of this study imply that, within Korean NPOs (as characterized by a lack of physical and human capital), establishing effective HRD programs that match organizational vision and goals might maintain employees' value creation and boost intrinsic motivation. Thus, case studies, simulations, and other HRD methods should be employed to effectively enhance employees' motivation.

In addition, we also partially confirmed *H2*, indicating that PMSs are directly associated with P-O fit and indirectly associated with NPSM. This result implies that objective and reliable PMSs should be encouraged at a higher level of fit and motivation in Korean NPOs, especially as these organizational systems might better encourage not only poor performers' work productivity (Kellough and Nigro, 2006), but also work motivation (Park, 2012) within the organizations. These findings show that NPOs must therefore develop efficient and transparent organizational goals as well as clear performance standards that serve to evaluate employees. Emphasis might be placed on PMSs as a type of social exchange process; in particular, as Korean NPOs have been criticized for their lack of experience, designing performance evaluation tools and adapting effective performance evaluation methods used in the private sector should yield positive results in the PMSs of NPO employees.

We also partially confirmed *H3*, indicating that P-O fit is directly associated with NPSM. This result implies that a high level of P-O fit should be encouraged for

Path			Test statistic	<i>p</i> -value (<i>p</i> < α = 0.05)
HRD practices	P-O fit	Rational NPSM	−0.451	0.651
			−0.452	0.650
HRD practices	P-O fit	Norm-based NPSM	3.993	0.000
			6.030	0.000
HRD practices	P-O fit	Affective NPSM	3.882	0.000
			5.669	0.000

Table X.
The results of the
Sobel test

individual motivation in Korean NPOs, especially as an individual's fit with an organization might better encourage PSM within the organization (Christensen and Wright, 2011). This finding adds to the myriad of ways that P-O fit can benefit PSM. In other words, PSM can be enhanced by P-O fit through the experience of organizational socialization in Korean NPOs. In this regard, to increase and enhance PSM, agencies have to present ways to increase P-O fit that suggest clear goals and missions for newcomers.

Finally, consistent with *H4*, this study confirmed that NPSM is positively and significantly related to accountability. Norm-based motivation is applied in the proposal, establishment, execution, and evaluation of diverse public policies. An example is the pursuit of social equity, which is the effort to improve social welfare for politically and economically disadvantaged people through social welfare policies. On the other hand, affective motives are the desire to devote energy toward functions and policies essential to a society. A government employee's affective commitment to public interest can be understood as both personally and socially self-sacrificing in intention. Frederickson and Hart (1985) argued that self-sacrifice for others manifests itself through humanity and sympathy. In this study, accountability is interpreted as responsiveness to participatory processes that demand justification. That is, the commonalities between normative motivation and accountability would be more prevalent than those between affective motivation and accountability. Thus, we can anticipate that norm-based NPSM is more strongly associated with accountability than is affective NPSM. The results showed that intrinsically motivated NPO employees (i.e. those displaying a high level of normative and affective NPSM value) boost the level of accountability among Korean NPO employees through organizational socialization. Accordingly, previous research has consistently found that employees who are strongly, intrinsically motivated are more likely to enhance individual and organizational performance (Park and Rainey, 2012; Pandey *et al.*, 2008). Thus, we can conclude that in order to increase accountability in Korean NPOs, leaders have to provide employee-friendly organizational policies and reliable PMS tools.

5.1 Implications for theory and practice

A few practical and theoretical implications can be drawn from the present study. First, we have used Perry's (1996) original PSM scale. The EFA and CFA results confirmed that the constructs and structures of NPSM were valid and reliable in Korean NPOs. This study adopted this scale to verify the motivation of non-profit employees as the usefulness of NPSM within the scale. In addition, Houston (2008) also examined that public and non-profit employees have similar patterns of PSM values. These findings provide strong evidence that Perry's (1996) original PSM scale can be generalized to the NPO context.

Second, in line with the arguments of Deci and Ryan (1985), the current study might also explain the direction and locus of causality of SDT, and how and why these change people's motivation. It is assumed that individuals have an inherent need for self-determination, and that they prefer to engage actively with their environment as independently as possible, self-initiating their activities of choice (Deci and Ryan, 2000). For example, this is evident in cases of individuals being given extensive participation rights when it comes to decision-making. The benefit of this reality is twofold: it strengthens individuals' perceptions of self, fostering intrinsic motivation; and it acts as a buffer between individuals and external pressures, weakening extrinsic motivation.

Third, we confirmed that organizational systems and policies, such as HRD practices or PMSs, are notable in terms of increasing P-O fit, strengthening intrinsic motivation, and in some ways (though indirect), increasing organizational consequences. There exists a notion that well-made organizational systems and policies should be regarded as more important because certain informal or relational social interactions and communications (e.g. HRD programs) or PMS policies (e.g. service monitoring systems, finance monitoring systems, and HR and organizational monitoring systems) prevail in the cultural characteristics of NPOs. Based on this notion, allowing P-O fit, intrinsic motives, and accountable behaviors to function as invisible but very persuasive norms, rules, and informal regulations for leaders and subordinates will help make NPOs successful. This study confirms that HRD practices and PMSs act as effective managerial tools for nurturing positive and constructive social exchange relationships between organizational constituents, and for developing human resources within an NPO.

5.2 Limitations and suggestions for future research

As with all comparable studies that have investigated relationships among variables that rely upon self-reported data, this study faces potential limitations associated with the mono-method and positive-response biases, as well as the reliance on subjective measures of variables, especially those which are dependent. These issues may be alleviated by contributing qualitative research methods, such as focus-group interviews. To reduce the risk of common method bias, it is necessary to include control variables to account for the effects of social desirability, and to conduct tests for methodological artifacts.

Further, the PMS employed in this study contains organizational variables that attempt to describe the relationships between employees and organizations. When these variables are perceived through the lens of the individual, variance bias and automatic fallacy may exist. A multi-level, data-based hierarchical linear model, which is rooted in both the personal and organizational dimensions, may help to overcome this limitation.

Notes

1. Performance appraisal systems traditionally have two major purposes: formative, which focus on enhancing employee performance by identifying opportunities for growth and marshaling organizational resources to support that growth; and summative, the approaches to which are judgmental in nature and are explicitly linked to extrinsic rewards such as promotions or pay (Park and Regie, 2015).
2. The PMS consists of several managerial processes such as establishing performance standards, communicating standards and expectations, measuring the actual performance of agents, comparing with standards, evaluating results and providing feedback, and taking corrective actions (Park, 2010). The standards of evaluation systems typically suggest that employees' attitudes, behavior, and personality traits anticipate task and contextual performance. Determining how to establish, implement, and manage performance management systems (PMSs) is crucial to the success of the institution, the task performance of the employees, and the entire performance of the organization. PMSs are the main process for self-regulation and supporting a balance between external and internal control (i.e., increasing accountability, transparency, and trust) in the organization. After establishing a balance between external and internal control, the main subject of PMSs and mechanisms turn out to be more substantial due to ensuing competition for funds and stakeholders' demands for better accountability (Kaplan, 2001). PMSs conduct the administration of NPOs to realize their mission, visions, goals, and purposes. Therefore, PMSs are a crucial factor in the survival of NPOs (Ferreira and Otley, 2009). According to O'Dwyer and Unerman (2010), the design of PMSs of NPOs are generally based on

financial management systems, which measure the efficiency of its profitability, service management systems (which measures how much and how well the services are provided), and organizational management systems, which measure the effectiveness of its fundraising and management capabilities. In addition, Sawhill and Williamson (2001) argue that the exact PMSs could be measured by whether or not the organization achieves its goals, implements its strategies, and acquires the resources necessary to fulfill its mission. Some studies place more emphasis on inputs, outputs, outcomes, and the appropriate PMS contents, which are a function of management, planning, and designing the programs and services of NPOs (Henderson *et al.*, 2002). In this study, drawing on this practical and typological framework, we specify the subcomponents of a generic PMS into a service management system; a financial management system; and an HR and organizational management system.

3. Social exchange theory (Blau, 1964) describes how the members of an organization engage in social exchange relationships based on reciprocal standards or systems. Social exchange involves the mutual transfer of intangible socio-emotional resources such as caring and approval from the organization, which can fulfill the social and the esteem needs of employees (Cropanzano and Mitchell, 2005) that engender a favorable affect-laden attitude toward their organization (Rhoades and Eisenberger, 2002). Consistent with the social exchange theory, individuals who enjoy the goodwill and the care of an organization (e.g. perceptions on the level of objective and unbiased management systems within NPO) will feel obligated to reciprocate with behavior and attitude that benefit the organization. Such reciprocal mechanisms can explain the relationships among the current study's concepts of motivation, goal fit, and accountability.
4. The underlying logic of rule-based command systems is that employees lose something if they do not act as specified by a more or less explicit set of directives (Gneezy and Rustichini, 2000). Aside from the risk of exclusion, employees are expected to conform their behavior to external regulations. Ending of employment is the ultimate threat, but command systems usually engage a lower-level of sanctions, such as warnings, cautions, and fines (Soss *et al.*, 2011). Accordingly, command systems are expected to have a positive controlling effect on individual and organizational performance (Frey and Jegen, 2001, p. 593; Frey and Osterloh 2005, p. 3). Motivation crowding theory also has a crowding effect. Following the employees' perceptions about the command system, the intrinsic motivation of employees is expected to be crowded in or out. Thus, motivation crowding researchers have to explain the effect of external interventions on performance when the perception of the external effect is taken into account (Frey and Jegen, 2001).
5. This study has defined accountability as having two dimensions: internal accountability (administrative and professional) and external accountability (legal and political), which is in accordance with Romzek and Ingraham (2000) and Park and Kim (2015).

References

- Agyemang, G., Awumbila, M., Unerman, J. and O'Dwyer, B. (2009), "NPO accountability and aid delivery", Certified Accountants Educational Trust, London.
- Antonsen, M. and Jørgensen, T.B. (1997), "The 'publicness' of public organizations", *Public Administration*, Vol. 75 No. 2, pp. 337-357.
- Bandura, A. (1971), *Social Learning Theory*, General Learning Corporation, Morristown, NJ.
- Bandura, A. (1977), *Social Learning Theory*, Prentice Hall, Englewood Cliffs, NJ.
- Blau, P.M. (1964), *Exchange and Power in Social Life*, Wiley, New York, NY.
- Boezeman, E.J. and Ellemers, N. (2009), "Intrinsic need satisfaction and the job attitudes of volunteers versus employees working in a charitable volunteer organization", *Journal of Occupational and Organizational Psychology*, Vol. 82 No. 4, pp. 897-914.

- Bovens, M. (2007), "New forms of accountability and EU-governance", *Comparative European Politics*, Vol. 5 No. 1, pp. 104-120.
- Bovens, M., Schillemans, T. and Hart, P.T. (2008), "Does public accountability work? An assessment tool", *Public Administration*, Vol. 86 No. 1, pp. 225-242.
- Bowen, D.E., Ledford, G.E. and Nathan, B.R. (1991), "Hiring for the organization, not the job", *The Executive*, Vol. 5 No. 4, pp. 35-51.
- Bright, L. (2013), "Where does public service motivation count the most in government work environments? A preliminary empirical investigation and hypotheses", *Public Personnel Management*, Vol. 42 No. 1, pp. 5-26.
- Cable, D.M. and Edwards, J.R. (2004), "Complementary and supplementary fit: a theoretical and empirical integration", *Journal of Applied Psychology*, Vol. 89 No. 5, pp. 822-834.
- Chang, L.C. (2015), "Accountability, rhetoric, and political interests: twists and turns of NHS performance measurements", *Financial Accountability & Management*, Vol. 31 No. 1, pp. 41-68.
- Chen, C.A., Hsieh, C.W. and Chen, D.Y. (2014), "Fostering public service motivation through workplace trust: evidence from public managers in Taiwan", *Public Administration*, Vol. 92 No. 4, pp. 954-973.
- Christensen, R.K. and Wright, B.E. (2011), "The effects of public service motivation on job choice decisions: disentangling the contributions of person-organization fit and person-job fit", *Journal of Public Administration Research and Theory*, Vol. 21 No. 4, pp. 723-743.
- Clerkin, R.M. and Cogburn, J.D. (2012), "The dimensions of public service motivation and sector work preferences", *Review of Public Personnel Administration*, Vol. 32 No. 3, pp. 209-235.
- Cropanzano, R. and Mitchell, M.S. (2005), "Social exchange theory: an interdisciplinary review", *Journal of Management*, Vol. 31 No. 6, pp. 874-900.
- Deci, E.L. and Ryan, R.M. (1985), *Intrinsic Motivation and Self-Determination in Human Behavior*, Plenum, New York, NY.
- Deci, E.L. and Ryan, R.M. (1987), "The support of autonomy and the control of behavior", *Journal of Personality and Social Psychology*, Vol. 53 No. 6, pp. 1024-37.
- Deci, E.L. and Ryan, R.M. (2000), "The 'what' and 'why' of goal pursuits: human needs and the self-determination of behavior", *Psychological Inquiry*, Vol. 11 No. 4, pp. 227-268.
- Deci, E.L., Koestner, R. and Ryan, R.M. (1999), "A meta-analytic review of experiments examining the effects of extrinsic rewards on intrinsic motivation", *Psychological Bulletin*, Vol. 125 No. 6, pp. 627-668.
- Dubnick, M. and Frederickson, H.G. (2011), "Public accountability: performance measurement, the extended state, and the search for trust", National Academy of Public Administration & The Kettering Foundation, ME.
- Ferguson, J.E., Huysman, M.H. and Soekijad, M. (2010), "Knowledge management in practice: pitfalls and potentials for development", *World Development*, Vol. 38 No. 12, pp. 1797-1810.
- Ferreira, A. and Otley, D. (2009), "The design and use of performance management systems: an extended framework for analysis", *Management Accounting Research*, Vol. 20 No. 4, pp. 263-282.
- Frederickson, H.G. and Hart, D.K. (1985), "The public service and the patriotism of benevolence", *Public Administration Review*, Vol. 45 No. 5, pp. 547-553.
- Frey, B.S. and Jegen, R. (2001), "Motivational interactions: effects on behavior", *Annales d'Economie et de Statistique*, Nos 63/64, pp. 131-153.
- Frey, B.S. and Osterloh, M. (2005), "Yes, managers should be paid like bureaucrats", *Journal of Management Inquiry*, Vol. 14 No. 2, pp. 96-111.
- Gneezy, U. and Rustichini, A. (2000), "A fine is a price", *Journal of Legal Studies*, Vol. 29 No. 1, pp. 1-18.

- Henderson, D.A., Chase, B.W. and Woodson, B.M. (2002), "Performance measures for NPOs", *Journal of Accountancy*, Vol. 193 No. 1, pp. 63-68.
- Houston, D.J. (2006), "Walking the walk' of public service motivation: public employees and charitable gifts of time, blood, and money", *Journal of Public Administration Research and Theory*, Vol. 16 No. 1, pp. 67-86.
- Houston, D.J. (2008), "Behavior in the public square", in Perry, J.L. and Hondeghem, A. (Eds), *Motivation in Public Management: The Call of Public Service*, Oxford University Press, Oxford, pp. 177-199.
- Jakobsen, M. and Jensen, R. (2015), "Common method bias in public management studies", *International Public Management Journal*, Vol. 18 No. 1, pp. 3-30.
- Kaplan, R. (2001), "The nature of the view from home psychological benefits", *Environment and Behavior*, Vol. 33 No. 4, pp. 507-542.
- Karen, R.F., Shang, X.Y. and Li, J. (2015), "Accountability of children's services organizations in China", *Asian Social Work and Policy Review*, Vol. 9 No. 1, pp. 94-107.
- Kellough, J.E. and Nigro, L.G. (2006), "Dramatic reform in the public service: at-will employment and the creation of a new public workforce", *Journal of Public Administration Research and Theory*, Vol. 16 No. 3, pp. 447-66.
- Kim, S.E. and Rubianty, D. (2011), "Perceived fairness of performance appraisals in the federal government: does it matter?", *Review of Public Personnel Administration*, Vol. 31 No. 4, pp. 329-348.
- Kim, S.M. (2013), "Does person-organization fit matter in the public sector?: testing the mediating effect of person-organization fit in the relationship between public service motivation and work attitudes", *Public Administration Review*, Vol. 72 No. 6, pp. 830-840.
- Kristof-Brown, A.L. (1996), "Person-organization fit: an integrative review of its conceptualizations, measurement, and implications", *Personnel Psychology*, Vol. 49 No. 1, pp. 1-49.
- Lauver, K.J. and Kristof-Brown, A. (2001), "Distinguishing between employees' perceptions of person-job and person-organization fit", *Journal of Vocational Behavior*, Vol. 59 No. 3, pp. 454-470.
- Lee, J.W. and Bang, H. (2012), "High performance work systems, person-organization fit and organizational outcomes", *Journal of Business Administration Research*, Vol. 1 No. 2, pp. 129-138.
- Lim, G.S. and Chan, A. (2003), "Individual and situational correlates of motivation for skills upgrading: an empirical study", *Human Resource Development International*, Vol. 6 No. 2, pp. 219-242.
- Mann, G.A. (2006), "A motive to serve: public service motivation in human resource management and the role of PSM in the nonprofit sector", *Public Personnel Management*, Vol. 33 No. 1, pp. 33-47.
- Merriam, S.B. and Caffarella, R.S. (1999), *Learning in Adulthood: A Comprehensive Guide*, 2nd ed., Jossey-Bass, San Francisco, CA.
- Moynihan, D.P. and Pandey, S.K. (2007), "The role of organizations in fostering public service motivation", *Public Administration Review*, Vol. 67 No. 1, pp. 40-53.
- Muchinsky, P.M. and Monahan, C.J. (1987), "What is person-environment congruence? Supplementary versus complementary models of fit", *Journal of Vocational Behavior*, Vol. 31 No. 3, pp. 268-277.
- Norris, J.J. (2014), "Rethinking accountability in new governance", *Innovation: The European Journal of Social Science Research*, Vol. 27 No. 3, pp. 199-219.
- O'Dwyer, B. and Boomsma, R. (2015), "The co-construction of NPO accountability: aligning imposed and felt accountability in NPO-funder accountability relationships", *Accounting, Auditing & Accountability Journal*, Vol. 28 No. 1, pp. 36-68.
- O'Dwyer, B. and Unerman, J. (2010), "Enhancing the role of accountability in promoting the rights of beneficiaries of development NPOs", *Accounting and Business Research*, Vol. 40 No. 5, pp. 451-471.

- Pandey, S.K., Wright, B.E. and Moynihan, D.P. (2008), "Public service motivation and interpersonal citizenship behavior in public organizations: testing a preliminary model", *International Public Management Journal*, Vol. 11 No. 1, pp. 89-108.
- Park, S.M. (2010), "The effects of personnel reform systems on Georgia state employees' attitudes", *Public Management Review*, Vol. 12 No. 3, pp. 403-437.
- Park, S.M. (2012), "Toward the trusted public organization: untangling the leadership, motivation, and trust relationship in US federal agencies", *The American Review of Public Administration*, Vol. 42 No. 5, pp. 562-590.
- Park, S.M. and Kim, M.Y. (2015), "Accountability and public service motivation in Korean Government agencies", *Public Money & Management*, Vol. 35 No. 5, pp. 357-364.
- Park, S.M. and Rainey, H.G. (2012), "Work motivation and social communication among public managers", *The International Journal of Human Resource Management*, Vol. 23 No. 13, pp. 2630-2660.
- Park, S.M. and Regie, U. (2015), *Human Resource Management in a Public Sector*, Sungkyunkwan University Press, Seoul.
- Park, S.M. and Word, J. (2012), "Driven to service: intrinsic and extrinsic motivation for public and nonprofit managers", *Public Personnel Management*, Vol. 41 No. 4, pp. 705-734.
- Perry, J.L. (1996), "Measuring public service motivation: an assessment of construct reliability and validity", *Journal of Public Administration Research and Theory*, Vol. 6 No. 1, pp. 5-22.
- Perry, J.L. (2000), "Bringing society in: toward a theory of public-service motivation", *Journal of Public Administration Research and Theory*, Vol. 10 No. 2, pp. 471-488.
- Perry, J.L. and Wise, L.R. (1990), "The motivational basis of public service", *Public Administration Review*, Vol. 50 No. 3, pp. 367-373.
- Rainey, H.G. and Steinbauer, P. (1999), "Gallopers elephants: developing elements of a theory of effective government organizations", *Journal of Public Administration Research and Theory*, Vol. 9 No. 1, pp. 1-32.
- Rhoades, L. and Eisenberger, R. (2002), "Perceived organizational support: a review of the literature", *Journal of Applied Psychology*, Vol. 87 No. 4, pp. 698-714.
- Romzek, B.S. and Ingraham, P.W. (2000), "Cross pressures of accountability: initiative, command, and failure in the Ron Brown plane crash", *Public Administration Review*, Vol. 60 No. 3, pp. 240-253.
- Rose, R.P. (2013), "Preferences for careers in public work examining the government-nonprofit divide among undergraduates through public service motivation", *The American Review of Public Administration*, Vol. 43 No. 4, pp. 416-437.
- Ryan, R.M. and Deci, E.L. (2000), "Self-determination theory and the facilitation of intrinsic motivation, social development, and well-being", *American Psychologist*, Vol. 55 No. 1, pp. 68-78.
- Ryan, R.M. and Deci, E.L. (2004), "An overview of self-determination theory: an organismic-dialectic perspective", in Deci, E.L. and Ryan, R.M. (Eds), *Handbook of Self-Determination Research*, University of Rochester Press, Rochester, NY, pp. 3-33.
- Ryan, R.M., Kuhl, J. and Deci, E.L. (1997), "Nature and autonomy: organizational view of social and neurobiological aspects of self-regulation in behavior and development", *Development and Psychopathology*, Vol. 9 No. 4, pp. 701-728.
- Scott, P.G. and Pandey, S.K. (2005), "Red tape and public service motivation: findings from a national survey of managers in state health and human services agencies", *Review of Public Personnel Administration*, Vol. 25 No. 2, pp. 155-180.
- Sawhill, J.C. and Williamson, D. (2001), "Mission impossible?: measuring success in nonprofit organizations", *Nonprofit Management and Leadership*, Vol. 11 No. 3, pp. 371-386.

- Schillemans, T. and Busuioc, M. (2015), "Predicting public sector accountability: from agency drift to forum drift", *Journal of Public Administration Research and Theory*, Vol. 25 No. 1, pp. 191-215.
- Şenyuva, Z. and Gönül, O.O. (2011), "The impact of social learning on constructing person-organization fit", *International Journal of Business and Social Science*, Vol. 2 No. 1, pp. 154-158.
- Son, W.I. and Park, T.K. (2008), *A Study on Private Donation in Korea*, Korea Institute of Public Finance, Seoul.
- Soss, J., Fording, R.C. and Schram, S. (2011), *Disciplining the Poor: Neoliberal Paternalism and the Persistent Power of Race*, University of Chicago Press, Chicago, IL.
- Steijn, B. (2008), "Person-environment fit and public service motivation", *International Public Management Journal*, Vol. 11 No. 1, pp. 13-27.
- Vandenabeele, W. (2007), "Towards a public administration theory of public service motivation: an institutional approach", *Public Management Review*, Vol. 9 No. 4, pp. 545-556.
- Vandenabeele, W. (2009), "The mediating effect of job satisfaction and organizational commitment on self-reported performance: more robust evidence of the PSM-performance relationship", *International Review of Administrative Sciences*, Vol. 75 No. 1, pp. 11-34.
- Vansteenkiste, M., Neyrinck, B., Niemiec, C.P., Soenens, B., Witte, H. and Broeck, A. (2007), "On the relations among work value orientations, psychological need satisfaction and job outcomes: a self-determination theory approach", *Journal of Occupational and Organizational Psychology*, Vol. 80 No. 2, pp. 251-277.
- Werbel, J. and DeMarie, S.M. (2001), "The use of person-group fit for employment selection: a missing link in person-environment fit", *Academy of Management Proceedings & Member Directory*, Vol. 40 No. 3, pp. 227-240.
- Word, J. and Carpenter, H. (2013), "The new public service? applying the public service motivation model to nonprofit employees", *Public Personnel Management*, Vol. 42 No. 3, pp. 315-336.
- Wright, B. and Pandey, S. (2008), "Public service motivation and the assumption of person-organization fit: testing the mediating effect of value congruence", *Administration & Society*, Vol. 40 No. 5, pp. 502-521.

Appendix

Measurement of human resource development (five items)

- (1) I know that training programs have a positive impact on job performance;
- (2) the training program is helpful for improving job performance;
- (3) I utilize the KSAs learned from the training program at my work place;
- (4) the KSAs learned from the training program are necessary for my job performance; and
- (5) the situation of the training program is similar with real work circumstances.

Measurement of PMS (eleven items)

SMS (four items)

- (1) the service promotion plans are based on organizational characteristics;
- (2) resources (personal and material) in the organization have been utilized reasonably for the project;
- (3) the project has been carried out as effectively as planned; and
- (4) project goals are achieved as originally set by the organization.

FMS (three items)

- (1) use of finance for the project is suitable for business goals;
- (2) finance is administered transparently; and
- (3) finance is used effectively where necessary.

HOMS (four items)

- (1) a personnel management plan in the organization has been established properly;
- (2) opinion of organization members is well reflected in the organization management process;
- (3) organization members understand the operation of the organization well; and
- (4) the satisfaction of organization members is considered in operation of the organization.

Measurement of P-O Fit (four items)

- (1) my values match those of the current employees in this organization;
- (2) I am not very comfortable within the culture of my organization;
- (3) I feel a strong sense of “belonging” to my organization; and
- (4) what this organization stands for is important to me.

Measurement of NPSM (sixteen items)

Rational NPSM (three items)

- (1) Politics is a dirty word (R)^a;
- (2) The compromises that are involved in public policy making do not appeal to me (R); and
- (3) I do not care much for politicians (R).

Norm-based NPSM (five items)

- (1) It is hard for me to get intensely interested in what is going on in my community (R);
- (2) I unselfishly contribute to my community;
- (3) Meaningful public service is very important to me;
- (4) I consider public service my civic duty; and
- (5) I would prefer seeing public officials do what is best for the whole community even it if harmed my interest.

Affective NPSM (eight items):

- (1) I am rarely moved by the plight of the underprivileged (R);
- (2) Most social programs are too vital to do without;
- (3) To me, patriotism includes seeing to the welfare of others;
- (4) I seldom think about the welfare of people whom I don't know personally (R);
- (5) Making a difference in society means more to me than personal achievements;
- (6) I believe in putting duty before self;
- (7) Doing well financially is definitely more important to me than doing good deeds (R); and
- (8) Much of what I do is for a cause bigger than myself.

Note: ^a“R” refers to reverse coding.

Measurement of accountability (eleven items)

Internal accountability (six items)

- (1) executive directors hire, supervise, and manage contracts;
- (2) following administrative procedures and rules;
- (3) obedience to organizational directives;
- (4) rules regarding case load limits accepted as part of contract;
- (5) achieving professional credentials; and
- (6) improving quality of services and best practices.

External accountability (five items)

- (1) maintaining annual contract with the government;
- (2) obtaining accreditations from an external auditing agency;
- (3) responsive to clients' performance expectations;
- (4) working with community members in shaping policies; and
- (5) maintaining a good relationship with the local media.

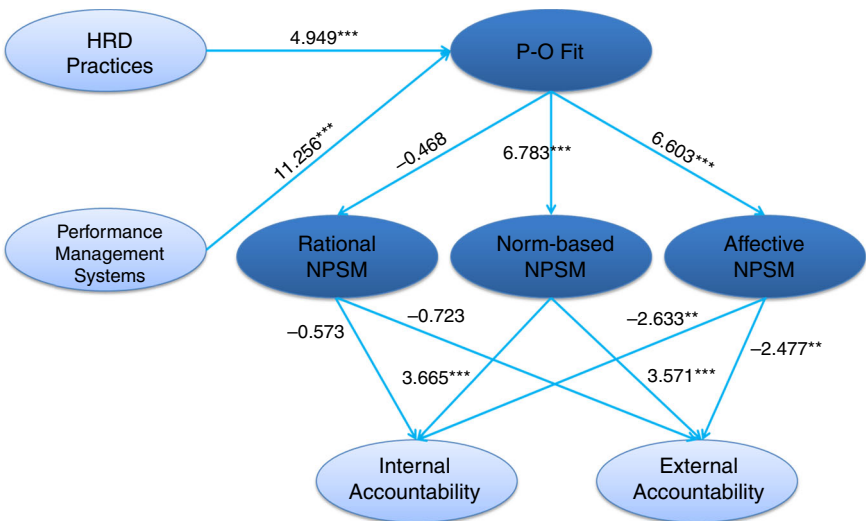


Figure A1.
An alternative SEM
model (without
NPSM 8 and 9)

Notes: This alternative model is being presented as a robustness check. It does not include NPSM items 8 and 9. In this condition, the affective NPSM paths become significant.
** $p < 0.01$; *** $p < 0.001$

Table A1.
Overall fit
indices of the an
alternative SEM

Model	df	χ^2	χ^2/df	RFI	NFI	IFI	CFI	RMSEA
Suggested cut-off values			< 3	> 0.90	> 0.90	> 0.90	> 0.90	< 0.08
	710	1,586.800	2.235	0.862	0.874	0.926	0.926	0.056

Note: All standardized factor loadings are significant at $p < 0.01$

About the authors

Sung Min Park is currently an Associate Professor in the Department of Public Administration and Graduate School of Governance at the Sungkyunkwan University. He received a PhD Degree from the Department of Public Administration, University of Georgia. He has worked as an Assistant Professor at the Greenspun School of Environmental and Public Affairs, University of Nevada, Las Vegas. His primary research interests are public management, public human resources management, IT management, human resource information systems, human resource development, organizational behavior, and quantitative research methods. His works appear in *American Review of Public Administration*, *Review of Public Personnel Administration*, *International Public Management Journal*, *Public Personnel Management*, *Public Money and Management*, *International Review of Administrative Sciences*, *Public Management Review*, *International Journal of Human Resource Management*, *Personnel Review*, and *International Review of Public Administration*. Sung Min Park is the corresponding author and can be contacted at: sm28386@gmail.com

Min Young Kim is a PhD Candidate in the Graduate School of Governance at the Sungkyunkwan University. She is currently working as a Senior Researcher at the Research Center for Public Human Resource Development. Her primary research topics include public and non-profit management, strategic human resource management, and organizational behavior. Her works appear in *Public Management Review*, *Public Money and Management*, and *International Review of Public Administration*.

This article has been cited by:

1. Dr Fabian Homberg and Dr Rick Vogel Fabian Homberg Executive Business Centre, Bournemouth University, Bournemouth, United Kingdom. Rick Vogel Department of Socioeconomics, University of Hamburg, Hamburg, Germany. . 2016. Human resource management (HRM) and public service motivation (PSM). *International Journal of Manpower* **37**:5, 746-763. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]