

## **How The organizational Climate Contributes to The Talent's Retention in An Accounting office.**

<sup>1</sup>Thompson Reis, <sup>2</sup>Caroline Barbosa, <sup>3</sup>Michele Rodrigues Martins

<sup>1</sup>Techer Of Graduation In Administration – UNASP  
Master In Administration - UNIMEP

<sup>2</sup>Student Of The Graduation In Administration - Unasp

<sup>3</sup>student Of The Graduation In Administration - Unasp  
Corresponding Author: <sup>1</sup>Thompson Reis

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**Abstract:** *This research has the goal to identify factors that contribute to a good organizational climate and consequently a good life's quality to the contributors of an accounting office. There are important requirements, which pass unnoticed by bosses, developing a bad quality on the activities inside the company. The research concludes through of results' analyze that external factors interfere on organizational climate. That is why there is the importance to know and understand the contributor's needs. For that create/keep itself a nice organizational climate, avoiding that it interfere of negative mode the contributor's personal life and professional.*

**Keywords:** *organizational climate, life's quality; accounting office.*

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### **I. Introduction**

The society has passed by big transformations and these occur at the job's market too. The flexibility, the competitiveness, a leadership and new organization's ways have changed daily in this market. The fact is that this accelerated rhythm is growing each day and influencing the job's increasing, consequently a bigger amount of hours worked. Through this concern emerged with the interests of companies to study how satisfy the worker's needs, doing that he reaches his general welfare. (CONTE, 2003) Inside the accounting area, in general mode the professionals are considered stressed cause the changes has been continues, demanding of the account professional a bigger attention and dedication in the job that has been realized. Because the big requirements in this area, it is difficult to develop a good organizational climate inside the company. Therefore the employer must search strategies to keep a satisfactory organizational climate and the same time, reach the organizational goals. (SHIGUNOV, 2003).

Second Pereira (2014), the organizational climate is one of the factors most notable for the contributor's welfare inside a company. It represents the way how the people see themselves in the job varies according to education, sex, nationality and the personal experiences of each contributor. The organizational climate favors to the contributors motivation and interests, besides good relationship between the company's contributors, helps to take decisions, in the problem's solutions, in the conflict's management and in the contributor's satisfaction. The studies about the organizational climate started in the United States, in the beginning 1960's. In Brazil the studies began since 1977. (LUZ, 2003). The employer has the needs to know and understand how his contributors feel themselves. This generates a reduction on the number of the rotativity, absenteeism, working complaints, conflicts, sickness and accidents in working local. It's important that the employer know his contributor's reality out of job's environment to get some explanations about what happens in the organizational climate in the company. Inside the organizations, many people confuse the climate with organizational culture. The climate is affected by external factors against the organization like: housing, recreation and family. The culture is the cause and the climate is the consequence, they are untouched phenomenon that manifest in concrete form. (LUZ, 2003). Through the study accomplished, the research proposes to analyze how the accounting area can influence the contributor's organizational climate so that they can have satisfaction in and out of the job local and so, to retain the talents. If the employee has resources offered by company to have a nice job's environment, the development gets better and the contributor happens to have more reliability to exercise his work. With the boss' feedbacks, the contributors identify if the yield has been positive or negative.

## II. Theoretical Reference

### 2.1 Organizational Climate

According to Mayo (2003), people are like “actives”, this is a term very common in the accounting area. The actives have a intrinsic value in and out of the organization, the same way that they invest and take care of their financial capital must do the same with contributors. For that how the clients just keep the business with the company when they meet pleased themselves, the same happen with the contributors. The people are the generator elements of decisive values inside the organizations. The society generally adds financial value to the people, like: salaries, benefits, bonus and when possible, equity in the company. However, the majority of the people interest and aspire for more than financial reward like: interesting and challenged jobs, equipments and resources in high quality, to be associated in a organization with good reputation, status and self-esteem, recognition by their bosses, interesting colleagues to work, a pleased environment and stimulant, social events, opportunity to travel among others. (Mayo, 2003).

Fidelis and Banov (2012), refer that the employee has the needs of *status*, to be recognized, valued, and considered, to have social approval and prestige. These are the needs of the ego, when pleased, bring them to the self-confidence. “Stress, organizational climate and life’s quality are interdependent inside the organizations”. The organizational climate contributes to satisfaction or dissatisfaction in the company with human relations. Second Wagner e Hollenbeck (2012), the majority of the organizations is not concerned and their managers delay to perceive the importance to understand and get better the attitudes and their contributor’s feelings with the job. According to Tim Crow, director of the Human Resources of *Home Depot*, look: “If people are not happy, they will not be happy with the clients”. The bond between the quality of attendance to the client and the worker’s attitude is too hard. The fact is that many restructuring happen and let many employees’ dissatisfied, discouraged and unsafe, ready to abandon their actual jobs by new opportunities.

Second Fidelis and Banov (2012), the people become more productive and engaged in the goals of the company when they feel that are recognized through what they listen to. The company needs to understand that this is a need for the organizational climate to be favorable. The decisions are not more centralized in the high offices, because to the companies keep standing they need flexibility, agility and dynamism; the bureaucracy doesn’t play it role yet. When the people take part in the job’s process, when they can show thinking and actions, they make that climate become more pleased. The mode how we insert value for people, conditions their motivation, their commitment and loyalty; the consequence of this is the contribution of these contributors in the value’s addition for another interested. The people that are motivated in their job are less absent than that dissatisfied, the absenteeism doesn’t add any value to the organization, on the contrary, the absence can incur the extra costs, caused by extra hour, tempory worker and loss of results. (Mayo 2003).

According to Wagner and Hollenbeck (2012), the organizational behavior is a studies' area turned to preview, explain, understand and change the human behavior in company’s context. The source of researches related to the organizational behavior had the start in 1940, where researchers of several social sciences met to the study and develop of organizational knowledge. As it was developed They produced three different areas like:

- Micro organizational behavior: mainly occupy of behavior of the individual to work alone, has a clearly psychological orientation.
- Meso organizational behavior: build a bridge between two another areas organizational behavior. Concentrates mainly in the comprehension of the people behavior that works in teams and groups.
- Macro organizational: focus the behavior’s comprehension of whole companies. Involving the sociology, the political science, the anthropology and the economy.

### 2.2 Life’s Quality at Job.

According to Chiavenato (2014), the worker’s concern about doing less physical effort, comes since the old Greece, but it was a questions of jobs’ efficiency, and do not the take care about the worker.

Chiavenato (2014), identifies that it was through a experience of *Hawthorne* conducted by Elton Mayo in 1926 and 1932 that emerged the concept of life’s quality in the job, the scenario started to change with some Mc Gregor, Maslow and Herzberg’s studies about human motivation, “who make and ensure the quality are the people, a lot more than the system, the tools and job’s methods”. Life’s quality is nothing more than a deep respect with the human’s welfare. When the company invests directly on the contributors, when they put on first place, the contributor put the client on first place too. This is a question of exchange, if the contributor is happy with his activity and the need are satisfied through his work. Two models of LQJ (Life’s Quality at the Job) created by Walton are important to a good comprehension of the contributor’s needs. The job may not absorb all contributor’s energy, need to have left for family life, to have fun out of organization.

- The contributor may feel proud about run job and of organization as a whole. (CHIAVENATO, 2014). Chiavenato (2014), says that his model of LQJ some important requirement such as:

- The relationship of higher with the contributors is something that has a big power how this contributor acts and reacts before any circumstance.
- The friendship and relationship with other contributors affect the QVT.
- The contributors' satisfaction when his job is rewarded in the same way is with prize or recognition.

It is extremely important when the contributors feel the importance/support of the company and its managers with them, workers feel careful.

### **2.3 Accounting Office**

Second Neto, Junior and Morais (2001), there were many changes in mode how the accountants work, then it is necessary which the teaching's ways change too. The impact of computing in our present does necessary to learn the specific contents to attend the accountant's needs at the market.

Agostini and Carvalho say that the accounting existed since the beginning of the history of humanity and during the time have suffered big change on cultural sense, economical, political, social and scientific. The accounting's development was continuous against new knowledge's source that the man reached to improve himself. Prado and Pedroni (2016), report that the accounting's history emerged with the first *men sapiens'* needs to control that they produced. This rudimentary way they controlled their income through the accounting.

According the population was growing, there was the big need to improve this control. Then emerged the practice to collect taxes and with this the need to register and to control their payment. Therefore, the accounting was developing more each time and adapts themselves according to the needs in each people. Marion (2009), affirms that the accounting is an o instrument offer the biggest information's number useful to take of decision. The government passed to use accounting to collect taxes and made it compulsory to the company, cannot be saw Just to attend requirements ordained by the government, but, to attend the need and help the people to take decisions. For Santos and Souza (2010), the accounting passed to be indispensable to take decision, in company's success or not. The accounting Professional needs to keep in constant evolution, always updated, because does not give to survive with bookkeeper's posture, just saving books and doing bureaucratic activities. Lizote, Verdinelli, Leal, Schonrr and Vieira (2014), say that the accounting profession has won big feature along the years, in consequence this develop and the economy's internationalization in Brazil and the world. This area has passed for many changes and these require too much if it professionals that beyond of accounting technical knowledge, may have flexibility, dynamism, may be constantly updated and prepared to show differentials that are featured that area they work. The accountants pass to be seen like consultants, advisors and managers, besides accomplish his task and help the companies in their decision making. To have a competent acting is necessary which don't have just operational acting, but strategically acting. So that you can reach better Professional results inside the accounting area, it's necessary that the professionals have a commitment's degree with the higher organization. Ferreira (2011), look that at the accounting area is considered exhausted, so it contribute to the human's devaluation such a person, becoming the professional's work mechanized. Each contributor of accounting area, have a important function where mistakes, delay of information or procedures, can beget troubles, penalties even activities' shutdown of organization by which the accounting is responsible. His study reveals that the accounting provision of service's main guiding is the level of satisfaction and pleasure of area's contributors. This way, it is necessary to promote the relation of partnership between office and contributors. In this sense, avoiding the contributor's suffering and dissatisfaction is fundamental to have a great quality on provision of service.

### **III. Methodology**

To the research's classification become like base the taxonomy presented by Vergara (2005), that qualify it the relation to two aspects: as for the purposes and as to the means. The research as for the purposes will be explained and described. According to Gil (2008), explained research is that identify the factors that determine or contribute to occurrence of phenomenon. And this research will be explained because propose to explain the factors that to a good organizational climate between contributors and the organization. It will be described because the data, for age, sex, origin, school level, level of income, mental and physical health state.

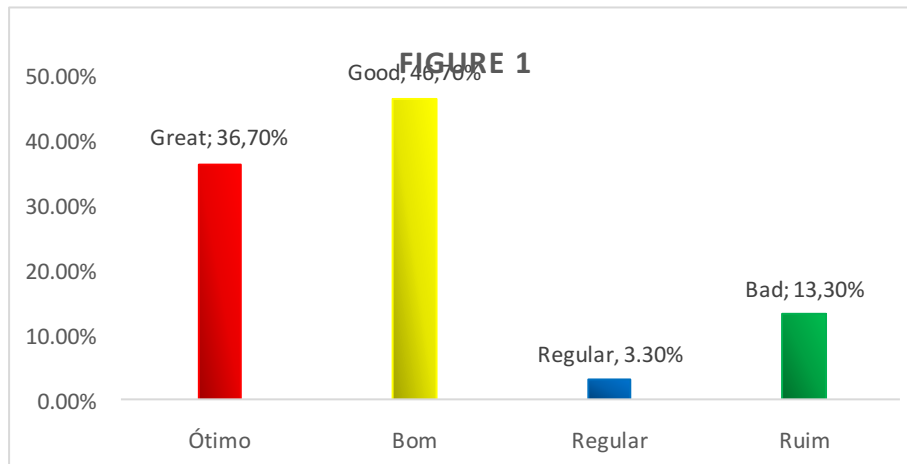
About the research will be bibliographic and Field research, been explored books, magazines and scientific articles. Gil (2008) considers that the bibliographical research is indispensable in historical studies and many times it's needed to research secondary sources. It need to certify that the sources ar correct with information to don't do mistaken research with incorrect data. Field research, because will be a collect of data to get information necessary to the research and, finishing with the interpretation of these data. Second Gil (2008), the Field research is characterized by direct people's question, whose behavior want to know. It is fulfilled with a good amount of people try to solute the problem presented, and therefore, performs analysis of collected data.

### **IV. Analyse Of Datas**

The research was fulfilled in a accounting office at Hortolandia city (in Brazil), counting on the participation of amount of 60 contributors. Then they will be present the results collected and analyzed.

#### 4.1 Relationship Manager X Contributor

On figure 1 points how the manager's relationship in his department with his contributors is. The figure contributes to the best to understand the situation lived inside the office.



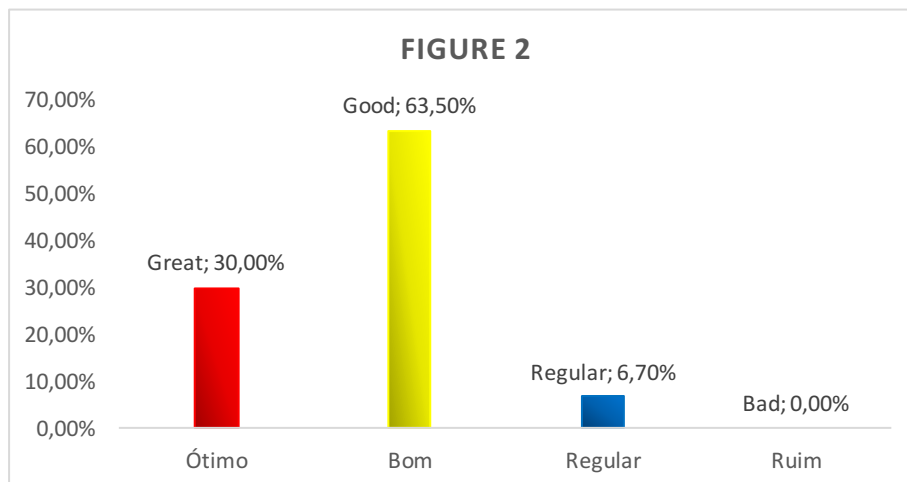
Source: self elaboration

**Figure 1: Result refer to the relationship Manager X Contributor**

It is perceived that 36,7% of contributors evaluated such a great result and 46,7% evaluated like good result. According to Chiavenato (2014), the relationship of the boss with the contributor is something that has a big power how the contributor act and react before any circumstance.

#### 4.2 Relationship Contributor X Company's departments

The figure 2 points which the professional relation of contributors between the company's departments.



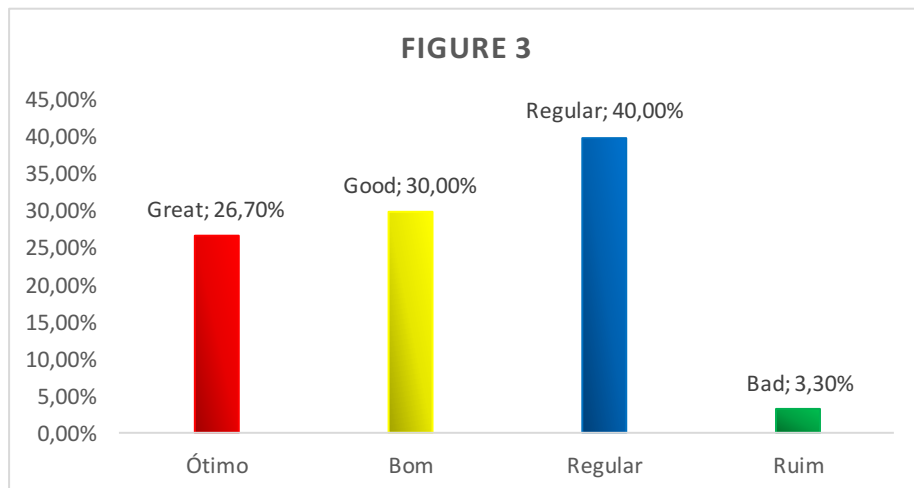
Source: self elaboration

**Figure 2: Result reference to the relationship Contributors X Company's Department**

According to 30% of the contributor is considered great and 63,5% such good the relationship between the same and the departments of the company. Second Chiavenato (2014), the friendship and relation with other contributors affect the life's quality at the job. Like the contributors pass more time inside the organizations than the home with their families, is extremely important to have a good relationship and respect between them to keep a great climate inside their job local.

#### 4.3 Support Boss X Contributor

The figure 3 brings results with regard to the level of bosses' support to the contributor do his better all days.



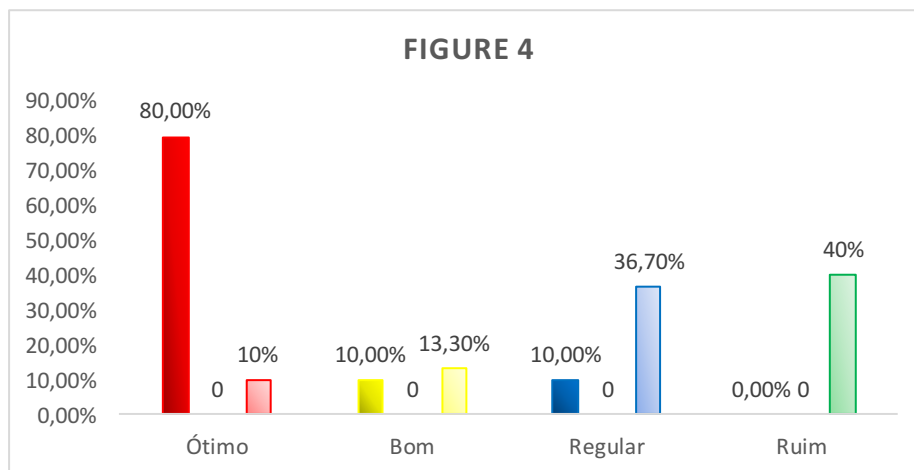
Source: self elaboration

**Figure 3:** Results refers to the level of Boss's support to the contributors

Look that the results that 26,7% of contributors evaluate such great and 30% good. Second Fidelis and Banov (2012), the employees the needs of *status, be* recognized, valued, and considered, to have social approval and prestige. The people feel the needs to be recognized by his job, this way it's necessary praises or rewards by the great job being exercised.

#### 4.4 Contributor X Compliment

The figure 4 brings results that refers the importance that there is to the contributors to receive compliment how often the bosses perform this action.



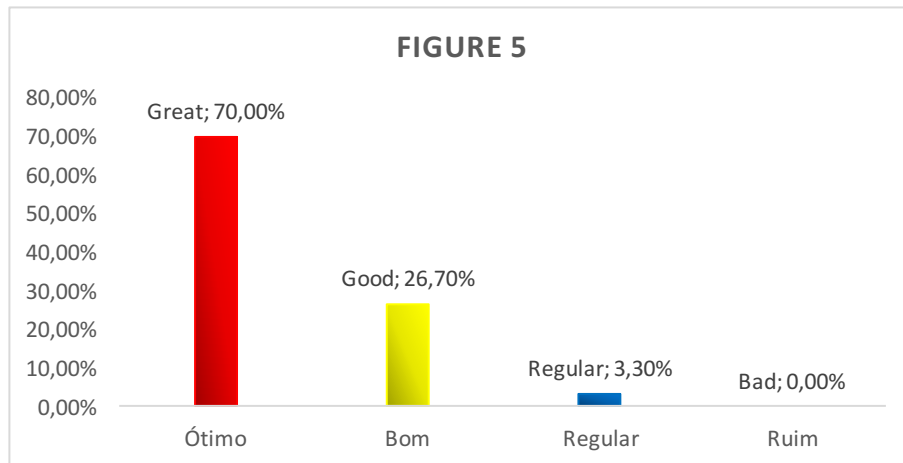
Source: self elaboration

**Figure 4:** Result of the compliments

Can be identified that 80% of contributors believe that it's great to receive compliments and 10% consider good. On the question about receive compliments, we identify that there is a discontent, because the contributor affirm that 36,7% consider regular and 40% bad the frequency of compliments. Second Chiavenato (2014), there is the contributor's satisfaction when his job is rewarded somehow, with compliments or recognition.

#### 4.5 Conditions of job local X equipments

On figure 5 we can identify the classification of the local's conditions of job and the equipments used to run the job.



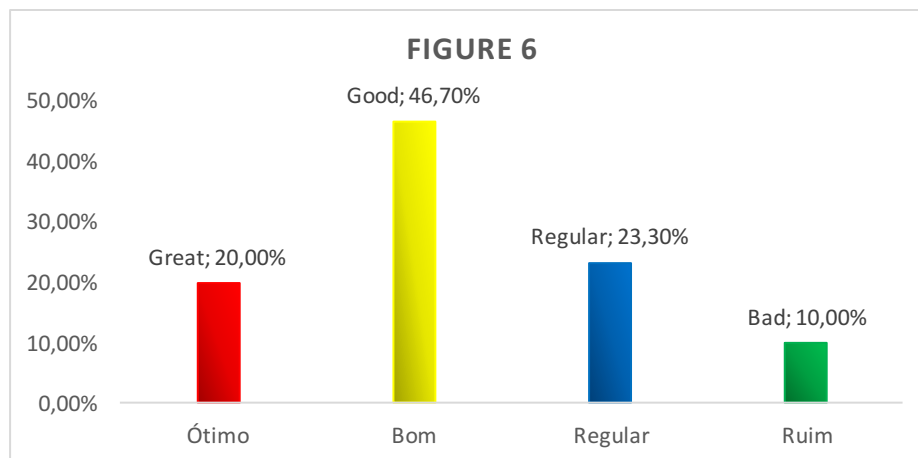
Source: Self elaboration

**Figure 5:** Result of condition of job local X equipments

According to the contributors 70% consider great and 26,7% good. Second Chiavenato (2014), “Who do and ensure the quality are the people, a lot more than the system, the tools and to the job’s method”. For many times the tools, contents and job’s methods may be of great qualities, but the contributor can’t identify with the tasks exercised and this contributes to his dissatisfaction. The contributor needs to be pleased with his job for what the job’s tools complete the great job.

#### 4.6 Importance of the contributors

Identify on figure 6 if the company expose the contributor’s importance to the same.



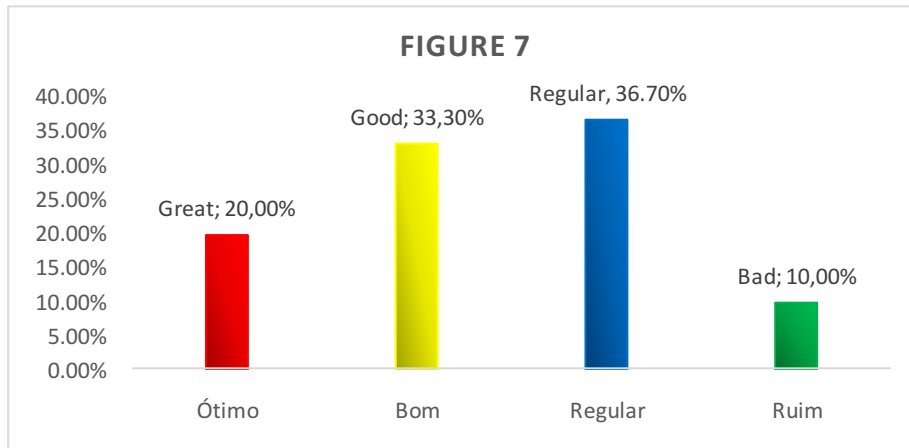
Fonte: elaboração própria

**Figure 6:** Result of the importance to expose the contributor’s value

We can view that 46,7% believe that’s and 23,3% point to be bad. According to Chiavenato (2014), point that is of extreme importance when the contributor feels the importance/support of company and the managers to them, the employees feel careful.

#### 4.7 Importance X Contributor’s Recognition

You can look on figure 7 the level of clarity that the company expose on the issue of demonstrate the contributor’s importance.



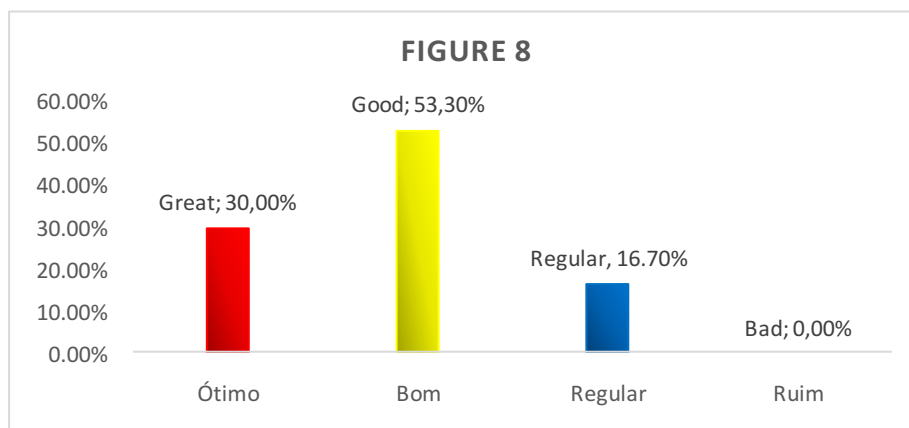
Source: self elaboration

**Figure 7:** Result refer the importance X contributor's recognition

The results point that 33,3% the index in relation to the clarity are good and 36,7% regular. Second Fidelis and Banov (2012), the people become more productive and engaged on the goals of company when they feel that are recognized to who performs. The companies need to understand that this is a need for the organizational climate is favorable.

#### 4.8 Life's Quality in and out of the company

The figure 8 analyze which the influence that the organizational climate provides to the contributors in his life's quality in or out of the company.



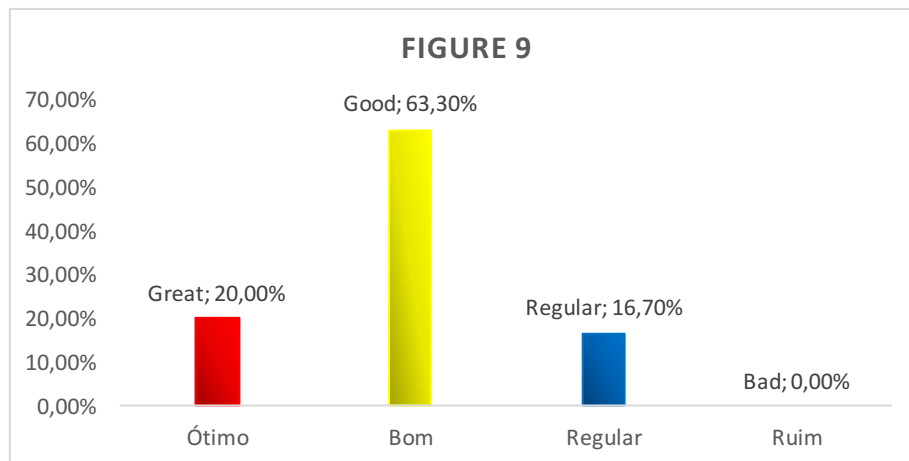
Source: self elaboration

**Figure 8:** Result of life's quality of contributors in and out of the company.

Can be identified that 53,3% of contributors agree to be good and 30% great. According to Fidelis and Banov (2012), "stress, organizational climate and life's quality are interdependent inside the organizations".

#### 4.9 Level of satisfaction

The figure 9 shows the level of satisfaction that the company provides of general manner.



Source: self elaboration

**Figure 9:** Result of satisfaction's level

The contributors confirm that 63,3% agree good and 20% great the level of satisfaction with the company. According to Chiavenato (2014), the contributor needs to be satisfied with the work performed and the organization as a whole

## V. Conclusion

The organizational climate is fundamental to be a pleasant environment anywhere, whether in the company or at home. Inside the organizations have been factors of big concern and interests. This theme is all about with relationship between contributor and company, which interferes directly at work and performance, affect on the contributor's interest and the motivation and for these and many other reasons that's important to understand, to analyze and search alternatives to improve the organizational climate inside the organizations.

The organizational climate doesn't interfere Just at the contributor's Professional life, but in his particular life could harm or not. The health is benefited when the climate is favorable, everything is grouped in to be well and to run a great job, to have peasant in exercise the assigned task. The fact is that may be exist employer's interest on welfare question of his contributors. Becoming the job's environment nice and transcending that the contributors are important to the organization and that organization values their job.

The life is not Just working, It is about to have time with the family too, to have fellowship with what we love and this reflects in a good job. The companies need to try in these details to get better organizational climate and the life's quality of the contributor, and then the company just has to win and to profit with it. According to the collected data through of research realized, the relationship between contributors of all departments and bosses are considered good. There may be na improvement that involves the boss's support to the contributors. The question related to the job's local and praise, the Office is considered great. The contributors feel the importance that they have on the office's development. The accounting's office researched had great results in question of life's quality and satisfaction of the general manner of job. Through the research, consider that the climate is affected to external factors that are why there is the importance to establish an organizational climate favorable to the company, avoiding this conflicts, disagreements, absenteeism and dissatisfaction between contributors and managers. The job cannot absorb the contributor's energy. It's needed to have energy to enjoy the moments with the families and this feel proud as on the job developed as of the organization worked. The research limited to identify, to collect and analyze data referent to the organizational climate just in the accounting office at the Hortolândia city. It is suggested to future researches that have been analyzed another offices in the city and even at the metropolitan region of Campinas (Brazil), for you to get best results about the organizational climate inside the accounting office.

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**Graziela Cremonesi**

PhD in Administration from Universidade Nove de Julho (UNINOVE). Master in Business Administration from the Methodist University of Piracicaba (UNIMEP), Specialist in People Management from the Methodist University of Piracicaba (UNIMEP) and a degree in Business Administration from the Methodist University of Piracicaba (UNIMEP). Research Professor in the areas of People Management and Organizational Studies. Has published articles in national and international periodicals and boo

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