



# The Influence of Employees' Financial Equity Perception on Organizational Effectiveness in NPOs

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**Abstract.** The Employees' Financial Equity Perception in NPOs is the important content of NPO human resource management. It has an important influence on the efficiency of organization management by effecting on the organizational effectiveness. Through a questionnaire survey of employees of some NPOs, the structural equation analysis indicates the influence path of the employees' financial equity perception on organizational effectiveness in NPOs, the results show that the NPO employee job satisfaction is mainly positively affected by distributive equity and procedural equity; the degree of being approved of the staff is mainly positively influenced by the financial information fairness and financial result fairness; staff satisfaction affects organizational citizenship behavior and organizational commitment; organizational commitment has some negative effect on organizational failure behavior; normative commitment and continuance commitment have positive influence on organizational identity perception, while affective commitment has not obvious positive impact on organizational identification perception.

**Keywords:** Nonprofit organization · Financial justice · Organizational citizenship behavior · Organizational commitment · Job satisfaction

## 1 Introduction

In recent years, the enhancement of social functions, the rapid development of non-profit organizations (NPOs) and the complex and changeable environment together push the organizations themselves to strengthen their construction, improve their financial and human resource management level, so as to be able to flexibly respond to the changes of various internal and external conditions, and provide better products and services for customers. It is not only the important content of NPO human resource management, but also the important way to improve the efficiency and effect of NPO management.

The perceived organizational justice is the subjective perception of stakeholders to organizational justice, including four dimensions: distribution justice, procedural justice, interpersonal justice and information justice. The perceived financial justice is the

financial part of organizational justice perception. By analyzing the details of organizational justice, it is concluded that except interpersonal justice, the other three kinds of justice are closely related to the funds movement. Therefore, the perceived financial justice includes the perceived justice of financial procedures, outcomes and information, emphasizing the process of economic income distribution, the amount of economic income obtained by employees and the transmission of relevant information. The financial justice of NPO is the application of financial equity theory in NPO, including the justice of distributions, procedures and information.

Organizational citizenship behavior (OCB), as an extra role behavior, can improve organizational efficiency, although it is not included in the formal compensation system. As a subjective perception, job satisfaction affects the behavior of employees, and plays an important role in the mobilization and play of their work enthusiasm and initiative. As a psychological contract, organizational commitment reflects employees' loyalty to the organization and their sense of belonging. OCB, job satisfaction and organizational commitment are all important contents of organizational effectiveness, which can reflect the role of employees in promoting organizational efficiency. The perceived financial justice of employees in NPOs has a profound impact on their OCB, job satisfaction and organizational commitment.

At present, some scholars have done some research on the impact of financial justice on organizational effect, and think that the perceived financial justice of employees has a certain impact on organizational effect. However, few scholars have made a systematic analysis and discussion on the relationship between the perceived financial justice and organizational effectiveness of NPOs. From the existing research, the impact of financial justice is the main part of the impact of organizational effectiveness variables. Distributive justice and procedural justice can greatly influence employees' work attitude and OCBs (Colquitt et al. 2001). According to Tyler (1994), individual seeking justice is to achieve personal goals under the stimulation of economic interests. Perceived justice can promote more positive behaviors by comparing individual input-output ratio with others. Perceived organizational justice can well predict many main organizational effect variables (Liu et al. 2015). For NPOs, does the perceived financial justice of employees have an impact on the organizational effect? If so, how?

In this paper, based on the investigation of NPO employees in China, the impact of distribution, procedure and information justice on job satisfaction, organizational commitment and OCBs are analyzed. The contribution of this paper is mainly reflected in three aspects: Firstly, the effect of NPO is discussed from a new perspective of financial justice, and the influences of financial procedure, outcomes and information justice on organizational commitment, job satisfaction and OCB are investigated, which is conducive to the improvement of human resource management and financial management of NPO. Secondly, a scale of employee financial equity, job satisfaction, organizational commitment and OCB, which is in line with the reality of NPOs in China, has been developed, and the reliability and validity of the survey data have been tested. Eventually, a formal scale with high reliability and validity has been formed for NPOs in China, which provides an appropriate tool for the follow-up research. Thirdly, the influence path of employee perceived financial justice on the main organizational effect variables in NPOs has been clarified, and the impact of employee perceived financial

justice on OCB in NPOs has been systematically analyzed, which provides a basis for organizations to motivate employees, improve employee satisfaction and enthusiasm, and formulate scientific reward and punishment systems.

## 2 Theoretical Basis and Research

Sufficient financial information disclosure helps the employees of non-profit organizations fully understand the organization's distribution process and outcomes. Moreover, they need to express their different opinions through unimpeded channels, which is a necessary condition for the fair realization of financial outcomes. The disclosure of financial information also makes the distribution process more transparent and reasonable. Reasonable financial procedures will also promote the outcomes of distribution to ensure the interests of more people. So the following hypotheses are made:

h1: Financial information justice of employees in NPOs has a significant positive impact on financial procedure justice.

h2: Financial information justice of employees in NPOs has a significant positive impact on distribution justice.

h3: Distribution justice of employees in NPOs has a significant positive impact on distribution justice.

The perceived justice has both direct and indirect influence on employee's job satisfaction in enterprises. Han and Zhang (2015) discovered that perceived justice has a positive impact on employee job satisfaction and organizational justice behavior, and moral leadership also has an indirect effect on OCB and subordinate job satisfaction through perceived justice. There is a strong correlation between perceived organizational justice and job satisfaction, and strongly perceived justice can bring high job satisfaction. On the contrary, a strong sense of injustice will lead to a low level of job satisfaction (Al-Zubi 2010). Job satisfaction includes job, promotion and pay. So the following hypotheses are made:

h4: Financial information justice of employees in NPOs has a significant positive impact on job satisfaction itself.

h5: Financial information justice of employees in NPOs has a significant positive impact on pay satisfaction.

h6: Financial information justice of employees in NPOs has a significant positive impact on chance of promotion.

h7: Financial procedural justice of employees in NPOs has a significant positive impact on job satisfaction itself.

h8: Financial procedural justice of employees in NPOs has a significant positive impact on pay satisfaction.

h9: Financial procedural justice of employees in NPOs has a significant positive impact on chance of promotion.

h10: Distribution justice of employees in NPOs has a significant positive impact on job satisfaction itself.

h11: Distribution justice of employees in NPOs has a significant positive impact on pay satisfaction.

h12: Distribution justice of employees in NPOs has a significant positive impact on chance of promotion.

Bateman and Organ (1983) discovered that OCB is composed of a series of informal cooperative behaviors, neither out of labor contract, nor informal role requirements, but a kind of behavior and posture outside the role that is beneficial to the organization, which can improve the organizational efficiency as a whole. OCB includes altruism toward colleagues, identification with the company, conscientiousness, interpersonal harmony and protection of natural resources. The sense of personal fairness will have a certain impact on employees OCB (Organ 1990) When employees feel unfair, they will reduce OCB, and when they feel fair, they will continue to show OCB in return for the organization (Zhang and Qi 2001). Perceived organizational justice has a positive impact on OCB.

Shen and Zhang (2016) discovered that job satisfaction of employees has a positive impact on organizational commitment and OCB, and organizational commitment has a positive impact on OCB. According to Wang (2010), employees' job satisfaction is significantly positively correlated with OCB. In NPOs, employees' sense of happiness, satisfaction and appreciation in their work will promote them to work harder and complete some informal contract behaviors, otherwise, it is the opposite. OCB may be an organizational identity behavior that has a beneficial impact on the organization, or it may be an organizational destruction that seeks personal interests by using positions and private use of the organization's shared resources. The higher the employee's job satisfaction is, the more positive the working mood is, and the easier it is to engage in organizational and altruism toward colleagues (Zhang and Qi 2001). So the following hypotheses are made:

h13: Pay satisfaction of employees in NPOs has a significant positive impact on identification with the company.

h14: Pay satisfaction of employees in NPOs has a significant positive impact on altruism toward colleagues.

h15: Pay satisfaction of employees in NPOs has a significant positive impact on conscientiousness.

h16: Pay satisfaction of employees in NPOs has a significant positive impact on interpersonal harmony.

h17: Pay satisfaction of employees in NPOs has a significant positive impact on protecting company resources.

h18: Chance of promotion of employees in NPOs has a significant positive impact on identification with the company.

h19: Chance of promotion of employees in NPOs has a significant positive impact on altruism toward colleagues.

h20: Chance of promotion of employees in NPOs has a significant positive impact on conscientiousness.

h21: Chance of promotion of employees in NPOs has a significant positive impact on interpersonal harmony.

h22: Chance of promotion of employees in NPOs has a significant positive impact on protecting company resources.

h23: job satisfaction of employees in NPOs has a significant positive impact on identification with the company.

h24: job satisfaction itself of employees in NPOs has a significant positive impact on altruism toward colleagues.

h25: job satisfaction itself of employees in NPOs has a significant positive impact on conscientiousness.

h26: job satisfaction itself of employees in NPOs has a significant positive impact on interpersonal harmony.

h27: job satisfaction itself of employees in NPOs has a significant positive impact on protecting company resources.

Organizational commitment, also known as organizational attachment and organizational loyalty, refers to the strength of individual identification and participation in an organization. As a psychological contract, rather than a written one, it stipulates the non-professional role behaviors that cannot be specified in a formal contract, including continuous commitment, affective commitment and normative commitment (Meyer and Allen 1991). According to Becker (1960), the organizational commitment is a psychological phenomenon that employees have to stay in the organization due to the increase of organizational input, including the loss of turnover and the lack of alternative jobs. Both procedural justice and distribution justice can lead to organizational support, which can mediate organizational commitment (Jiang 2007). Organizational justice also affects organizational commitment through job satisfaction, which is a major factor affecting and has a significant correlation with organizational commitment (Ling and Ling 2009; Kuang and Ling 2009). Employees with higher satisfaction will be more loyal to the organization, will not change jobs frequently, and will get more happiness from their work. They are more emotionally dependent on the existing organization, and think that once they leave, it will probably mean a lot of personal sacrifice and less selectivity. So the following hypotheses are made:

h28: job satisfaction itself of employees in NPOs has a positive impact on their continuous commitment.

h29: job satisfaction itself of employees in NPOs has a positive impact on their affective commitment.

h30: job satisfaction itself of employees in NPOs has a positive impact on their normative commitment.

h31: Pay satisfaction of employees in NPOs has a positive impact on their continuous commitment.

h32: Pay satisfaction of employees in NPOs has a positive impact on their affective commitment.

h33: Pay satisfaction of employees in NPOs has a positive impact on their normative commitment.

h34: Chance of promotion of employees in NPOs has a positive impact on their continuous commitment.

h35: Chance of promotion of employees in NPOs has a positive impact on their affective commitment.

h36: Chance of promotion of employees in NPOs has a positive impact on their normative commitment.

The impact of perceived justice on employees' citizenship behavior is realized by job satisfaction perception and organizational commitment. Organizational commitment has a significant impact on OCB (Wang and Zhang 2008). OCB is positively related to organizational justice and organization, and organizational commitment plays an intermediary role in organizational justice and OCB (Yan and Zhang 2010). As for the influence of organizational commitment on OCB, Johnson and Chang (2006) discovered that shared group orientation and focus, group goals and norms internalization make affective commitment significantly related to group self-image; continuous commitment is related to individual self-image, because employees pay attention to and maintain individual investment interests to avoid negative results; self-image is a buffer variable between organizational commitment and organizational citizenship behavior. The enhancement of emotional dependence on the organization and the recognition of loyalty to the organization in terms of values will increase employees' identification with the company, promote their altruism toward colleagues and conscientiousness, contribute to interpersonal harmony within the organization, and also reduce their organizational destruction. Shore and Wayne (1993) discovered that affective commitment, perceived organizational support and OCB are positively correlated, while continuous commitment is negatively correlated with OCB. So the following hypotheses are made:

h37: Continuous commitment of employees in NPOs has a positive impact on their identification with the company.

h38: Continuous commitment of employees in NPOs has a positive impact on their altruism toward colleagues.

h39: Continuous commitment of employees in NPOs has a positive impact on their conscientiousness.

h40: Continuous commitment of employees in NPOs has a positive impact on their interpersonal harmony.

h41: Continuous commitment of employees in NPOs has a positive impact on their protecting company resources.

h42: Affective commitment of employees in NPOs has a positive impact on their identification with the company.

h43: Affective commitment of employees in NPOs has a positive impact on their altruism toward colleagues.

h44: Affective commitment of employees in NPOs has a positive impact on their conscientiousness.

h45: Affective commitment of employees in NPOs has a positive impact on their interpersonal harmony.

h46: Affective commitment of employees in NPOs has a positive impact on their protecting company resources.

h47: Normative commitment of employees in NPOs has a positive impact on their identification with the company.

h48: Normative commitment of employees in NPOs has a positive impact on their altruism toward colleagues.

h49: Normative commitment of employees in NPOs has a positive impact on their conscientiousness.

h50: Normative commitment of employees in NPOs has a positive impact on their interpersonal harmony.

h51: Normative commitment of employees in NPOs has a positive impact on their protecting company resources.

### 3 Research Methods and Design

#### 3.1 Scale Development

According to Colquitt's (2001), justice perception scale excluding the dimension of interpersonal justice is thus selected to study the perceived financial justice of employees in NPOs because it has nothing to do with finance, and the rest three dimensions in which are fitted with finance which are used to measure the financial justice by 16 items of three dimensions: procedural, distribution and information justice. The internal consistency coefficients of the subscale are 0.78, 0.85 and 0.83, respectively.

The three dimensions of organizational effectiveness, namely, citizenship behavior, organizational commitment and job satisfaction, are measured by using the appropriate scale according to the existing results and the actual situation. The five-level scale is used in the dimension of OCB (Farh et al. 1997), dividing organizational effectiveness into five dimensions: identification with the company, altruism toward colleagues, conscientiousness, interpersonal harmony and protecting company resources. Each dimension has 3–5 items, 20 items in total, and their internal consistency coefficients are 0.87, 0.87, 0.82, 0.86 and 0.81 respectively.

According to Allen (1990), the organizational commitment scale used by is selected, which has three dimensions: affective commitment scale (ACS), continuous commitment scale (CCS) and normative commitment scale (NCS). Each dimension has 8 questions, a total of 24 items, which measure the commitment of individual loyalty to the organization from the perspective of employee's emotion and dependence on the organization. The internal consistency coefficients of the three subscales are 0.87, 0.75 and 0.79.

According to Spector (1985), a 9-dimensional job satisfaction scale was developed. The 9 dimensions of the original scale are pay, promotion, supervision, pay, contingent rewards, operating procedures and co-workers, job satisfaction and communication. Each dimension has 4 items, 36 items in total. Yang et al. (2010) discovered that the overall structural validity of this scale is poor, especially the reliability of two subscales is lower, which are not suitable for job satisfaction survey on Chinese employees. Among them, the pay, chance of promotion, job satisfaction and supervision satisfaction are applicable to the measurement of job satisfaction of Chinese employees, but during the utilization, there are still some items in co-workers that need to be corrected due to the consideration of different cultural backgrounds. Therefore, the sub-scales that are not suitable for employees in China and the co-workers scale that needs to be revised are removed, and the sub-scale of supervision that has nothing to do with financial matters

is removed, thus finally, a three-dimensional 12-item scale including pay, chance of promotion and job satisfaction is formed.

In addition, variables such as employee education, age, gender, and length of working hours also have different effects on organizational effect variables such as perceived organizational justice and organizational commitment (Tian 2014). Therefore, the relevant control variables are set.

### 3.2 Scale Pretest

A few questionnaires were sent out for pretest, and 260 valid ones were recovered. An exploratory factor analysis was carried out by using the prediction test data to form the final use scale.

**OCB Scale.** By exploratory factor analysis, two factors are extracted, and the items with factor load less than 0.6 and cross loading are eliminated, and two factors are obtained, respectively as organizational destruction (OD) and identification with the company (IC). The dimensions of organizational destruction include the following options: to seek personal interests by using improper strategies that are harmful to interpersonal harmony (IH1), to seek personal interests by using position power (IH2), to haggle over every detail for personal benefits (IH3), to often speak ill of colleagues or leaders behind their backs (IH4), to do private things during working hours, such as stock speculation, shopping, hairdressing, etc. (PR1), to use organizational resources for private affairs, such as private use of office computers, copiers, telephones, etc. (PR2), to use illness as the reason for asking for leave (PR3). The items in this dimension are the destruction of organizational interests by employees, while seeking personal interests or destroying unity in various ways that harm the interests of organization is the combination of interpersonal harmony and resource protection dimensions in the original scale. The dimensions of identification with the company include my willingness to stand up to maintain organizational reputation (IC1), my desire to clarify misunderstandings and deliver good news of organization (IC2), proposal of constructive suggestions for the operation of organization (IC3), and active participation in organizational meetings (IC4).

The new scale extracted after factor analysis is further analyzed, as shown in Table 1. The KOM value is 0.904, greater than 0.7, the explained total variance is 68.284%, the factor loads are all greater than 0.6, and the internal consistency coefficients of the two dimensions are 0.933 and 0.737, respectively, which have good reliability and validity.

**Organizational Commitment Scale.** After analyzing, the organizational commitment scale is extracted, including three dimensions, namely, continuous commitment scale (CCS), affective commitment scale (ACS) and normative commitment scale (NCS). The dimension of affective commitment includes two items: I am not part of the organization family (ACS6), and I am not attached to the organization emotionally (ACS7); the dimension of continuous commitment includes three items: If I leave the organization now, my life will fall into chaos (CCS2), the lack of selectivity is one of several serious consequences of leaving the organization (CCS5), and the main reason that I continue to work for the organization is that leaving means a lot of personal sacrifice - other organizations can't provide the current amount of revenue (CCS6); the dimension of

**Table 1.** Analysis on reliability and validity of OCB scale.

Dimensionality	Test item	KMO	Factor loading	Total variance of interpretation	Reliability
Organizational destruction (OD)	IH1	0.904	0.843	68.284%	0.933
	IH2		0.846		
	IH3		0.862		
	IH4		0.865		
	PR1		0.801		
	PR2		0.807		
	PR3		0.828		
Identification with the company (IC)	IC1	0.904	0.826	68.284%	0.797
	IC2		0.785		
	IC3		0.788		
	IC4		0.721		

normative commitment includes three items: one of the main reasons that I continue to work for the organization is that loyalty is very important and I should fulfill moral responsibility (NCS2), I should hold the values of being loyal to the organization (NCS4), and it is better to spend most of my career in one organization (NCS5).

The new scale extracted after factor analysis is further analyzed, as shown in Table 2. The KOM value is 0.735, greater than 0.7, the explained total variance is 74.266%, the factor loads are all greater than 0.7, and the internal consistency coefficients of the three dimensions are 0.785, 0.761 and 0.773, respectively, which have good reliability and validity.

**Table 2.** Analysis on reliability and validity of organizational commitment scale.

Dimensionality	Test item	KMO	Factor loading	Total variance of interpretation	Reliability
Affective commitment scale (ACS)	ACS6	0.735	0.881	74.266%	0.785
	ACS7		0.902		
Continuous commitment scale (CCS)	CCS2	0.735	0.726	74.266%	0.761
	CCS5		0.857		
	CCS6		0.823		
Normative commitment scale (NCS)	NCS2	0.735	0.821	74.266%	0.773
	NCS4		0.820		
	NCS5		0.739		

**Nature of Work Scale.** The factors of job satisfaction scale are extracted and 5 items are eliminated. According to the re-integration of the test items, a new scale with two dimensions and seven items is obtained, which are job satisfaction self (NW) and work acceptance (WA). After further analysis, it is found that the KOM value is 0.849, greater than 0.7, the explained total variance is 74.869%, the factor loads are all greater than 0.7, and the internal consistency coefficients of the two dimensions are 0.757 and 0.914, respectively, which have good reliability and validity. See Table 3 for the detailed indexes.

**Table 3.** Analysis on reliability and validity of job satisfaction scale.

Dimensionality	Test item	KMO	Factor loading	Total variance of interpretation	Reliability
Job satisfaction self (NW)	NW1	0.849	0.880	74.869%	0.735
	NW2		0.848		
Work acceptance (WA)	PN3		0.833		0.907
	PN4		0.851		
	PY4		0.849		
	NW3		0.803		
	NW4		0.813		

**Financial Justice Scale.** By analyzing the scale of financial justice of employees, a three-dimensional 9-factor scale of distribution justice (DJ), procedural justice (PJ) and information justice (IJ) is obtained. After further analysis, it is found that the KOM value is 0.920, greater than 0.7, the explained total variance is 80.387%, the factor loads are all greater than 0.7, and the internal consistency coefficients of the two dimensions are 0.857, 0.836 and 0.909, respectively, which have good reliability and validity. See Table 4 for the detailed indexes.

**Table 4.** Analysis on reliability and validity of employees financial justice scale.

Dimensionality	Test item	KMO	Factor loading	Total variance of interpretation	Reliability
Distribution justice (DJ)	DJ4	0.920	0.771	80.387%	0.857
	DJ5		0.807		
	DJ6		0.819		
Procedural justice (PJ)	PJ2		0.825		0.836
	PJ3		0.747		
Information justice (IJ)	IJ1		0.840		0.909
	IJ2		0.805		
	IJ3		0.737		
	IJ4		0.738		

**Model Confirmatory Factor Analysis.** The results of confirmatory factor analysis are shown in Table 5,  $\chi^2/df = 1.918$  ( $p < 0.001$ ), TLI = 0.934, CFI = 0.943, RMSEA = 0.048, most of the indexes meet the requirements, and the model fit is good.

**Table 5.** Goodness of fit index of first-order model.

	$\chi^2/df$	IFI	RMR	RMSEA	GFI	CFI	TLI
Standard values	$\leq 3$	>0.9	<0.05	<0.08	>0.9	>0.9	>0.9
Model	1.918	0.944	0.051	0.048	0.868	0.943	0.934
Fitting judgment	Reach standard	Reach standard	sub-standard	Reach standard	Sub-standard	Reach standard	Reach standard

### 3.3 Hypotheses for Formal Use

According to the pre-test results mentioned above, some dimensions or items of the scale are removed, and the dimensions of the scale are re-integrated to get new hypotheses for formal analysis. Among them, in OCB, the dimension of “organizational destruction” integrates the original two dimensions of “interpersonal harmony” and “resource protection”. As these items are all reverse items, the assumed direction is adjusted during the assumption, and the rest are kept the original assumed direction. The hypotheses used in the formal analysis are as follows:

H1: Information justice of employees in NPOs has a significant positive impact on the procedural justice.

H2: Information justice of employees in NPOs has a significant positive impact on the distribution justice.

H3: Procedural justice of employees in NPOs has a significant positive impact on the distribution justice.

H4: Information justice of employees in NPOs has a significant positive impact on the job satisfaction.

H5: Information justice of employees in NPOs has a significant positive impact on the work acceptance.

H6: Procedural justice of employees in NPOs has a significant positive impact on the job satisfaction.

H7: Procedural justice of employees in NPOs has a significant positive impact on the work acceptance.

H8: Distribution justice of employees in NPOs has a significant positive impact on the job satisfaction.

H9: Distribution justice of employees in NPOs has a significant positive impact on the work acceptance.

H10: job satisfaction of employees in NPOs has a significant positive impact on the identification with the company.

- H11: job satisfaction of employees in NPOs has a significant positive impact on the organizational destruction.
- H12: Work acceptance of employees in NPOs has a significant positive impact on the identification with the company.
- H13: Work acceptance of employees in NPOs has a significant positive impact on the organizational destruction.
- H14: job satisfaction of employees in NPOs has a significant positive impact on the continuous commitment.
- H15: job satisfaction of employees in NPOs has a significant positive impact on the affective commitment.
- H16: job satisfaction of employees in NPOs has a significant positive impact on the normative commitment.
- H17: Work acceptance of employees in NPOs has a significant positive impact on the continuous commitment.
- H18: Work acceptance of employees in NPOs has a significant positive impact on the affective commitment.
- H19: Work acceptance of employees in NPOs has a significant positive impact on the normative commitment.
- H20: Continuous commitment of employees in NPOs has a significant positive impact on the identification with the company.
- H21: Continuous commitment of employees in NPOs has a significant positive impact on the organizational destruction.
- H22: Affective commitment of employees in NPOs has a significant positive impact on the identification with the company.
- H23: Affective commitment of employees in NPOs has a significant positive impact on the organizational destruction.
- H24: Normative commitment of employees in NPOs has a significant positive impact on the identification with the company.
- H25: Normative commitment of employees in NPOs has a significant positive impact on the organizational destruction.

### 3.4 Object of Study

600 questionnaires were distributed to employees of NPOs for investigation, and 545 valid ones were collected. The statistical description results of valid samples are shown in Table 6. In the process of issuing the questionnaire, in order to make the identity of the respondents fit, Wenjuanxing as the professional platform of questionnaire service is entrusted to select the internal staff of NPO to answer, so as to ensure that the respondents meet the requirements of the role of questionnaire. The respondents are aged between 20 and 40, most of them are regular employees who have worked in NPOs for more than one year, and their education level is concentrated in high school or above. Among them, nearly 40% of the employees have not changed their working place, and nearly 50% of the employees have changed their working place once or twice, with few of them changing their work frequently.

**Table 6.** Statistics of basic characteristics of samples.

Items	State variable	Number of people (PCs)	Percentage (%)	Items	State variable	Number of people (PCs)	Percentage (%)
Gender	Male	310	56.88	Education degree	Master or above	24	4.4
	Female	235	43.12		Undergraduate	336	61.65
Age	≤ 20	7	1.28		Junior college student	97	17.8
	21–30	254	44.95		Vocational high school education	71	13.03
	31–40	197	36.15		Junior high school and below	17	3.12
	41–50	73	13.39				
	>50	23	4.22				
Years of working in the unit	≤ half	30	5.5	Job-hopping number	0	202	37.06
	half-1	27	4.95		1	147	26.97
	1–2	96	17.61		2	112	20.55
	2–5	155	28.44		3–4	71	13.03
	>5	237	43.49		≥5	13	2.39
Position	Intern	12	2.2	Marital status	Unmarried	140	25.69
	General staff	391	71.74		Married	391	71.74
	Boss	142	26.06		Divorced	13	2.39
Be religious or not	Yes	105	19.27		Remarried	1	0.18
	No	440	80.73		Widowed	0	0

### 3.5 Research Tools

According to the pretest results, the scales of financial justice, job satisfaction, organizational commitment and OCB are finally determined, which have 9, 7, 8 and 11 items respectively. As mentioned above, the reliability and validity of each scale are good. Then, the formal scale will be used as a tool for analysis.

It should be noted that in these scales, the three scales of work acceptance, affective commitment and organizational destruction are all reverse. In the above hypotheses, the impact of all dimensions on organizational destruction is assumed to be negative, reflecting the characteristics of negative indexes. However, the hypotheses related to work acceptance and affective commitment are all set as positive impact except for the impact on organizational destruction. Therefore, in the follow-up path analysis, when the work acceptance or affective commitment does not appear at the same time with other negative indicator dimensions, the correlation coefficient of negative value is positive correlation, and the correlation coefficient of positive value is negative correlation in

the relationship between the work acceptance or affective commitment and the positive measurement dimension.

## 4 Data Analysis and Results

### 4.1 Model Fitting

Amos21.0 was used for the confirmatory factor analysis based on the first-order factor. The results are shown in Table 7,  $\chi^2/df = 2.425$  ( $p < 0.001$ ), TLI = 0.936, CFI = 0.945, RMSEA = 0.051, and the model has a good fit.

**Table 7.** Goodness of fit index of first-order model.

	$\chi^2/df$	IFI	RMR	RMSEA	GFI	CFI	TLI
Standard values	$\leq 3$	>0.9	<0.05	<0.08	>0.9	>0.9	>0.9
Model	2.425	0.945	0.051	0.051	0.881	0.945	0.936
Fitting judgment	Reach standard	Reach standard	Sub-standard	Reach standard	Sub-standard	Reach standard	Reach standard

### 4.2 Confirmatory Factor Analysis

Confirmatory factor analysis was used to test the reliability and validity of the model. The validity was tested by convergence validity and discriminant validity. Convergence validity was judged by factor composite reliability (CR) and average variation extraction (AVE). Discriminant validity was judged by the comparison between the square root of potential variable AVE and the correlation coefficient between potential variables. Results as shown in Table 8 and Table 9, the reliability and validity of each scale were good.

**Table 8.** Confirmatory factor analysis results.

Dimensionality	Test item	Factor loading	CR	Reliability
Organizational destruction (OD)	IH2	0.870***	0.945	0.945
	IH3	0.875***		
	IH4	0.871***		
	PR1	0.804***		
	PR2	0.793***		
	PR3	0.826***		

(continued)

**Table 8.** (continued)

Dimensionality	Test item	Factor loading	CR	Reliability
Identification with the company (IC)	IC1	0.821 <sup>a</sup>	0.831	0.829
	IC2	0.768 <sup>***</sup>		
	IC3	0.728 <sup>***</sup>		
	IC4	0.647 <sup>***</sup>		
Affective commitment scale (ACS)	ACS6	0.884 <sup>a</sup>	0.805	0.799
	ACS7	0.754 <sup>***</sup>		
Continuous commitment scale (CCS)	CCS2	0.662 <sup>a</sup>	0.772	0.765
	CCS5	0.758 <sup>***</sup>		
	CCS6	0.763 <sup>***</sup>		
Normative commitment scale (NCS)	NCS2	0.723 <sup>a</sup>	0.797	0.797
	NCS4	0.726 <sup>***</sup>		
	NCS5	0.807 <sup>***</sup>		
Job satisfaction self (NW)	NW1	0.728 <sup>a</sup>	0.7609	0.757
	NW2	0.837 <sup>***</sup>		
Work acceptance (WA)	PN3	0.873 <sup>a</sup>	0.9087	0.914
	PN4	0.879 <sup>***</sup>		
	PY4	0.890 <sup>***</sup>		
	NW3	0.711 <sup>***</sup>		
	NW4	0.712 <sup>***</sup>		
Distribution justice (DJ)	DJ4	0.771 <sup>a</sup>	0.8723	0.870
	DJ5	0.840 <sup>***</sup>		
	DJ6	0.887 <sup>***</sup>		
Procedural justice (PJ)	PJ2	0.841 <sup>a</sup>	0.8545	0.854
	PJ3	0.886 <sup>***</sup>		
Information justice (IJ)	IJ1	0.838 <sup>a</sup>	0.9223	0.923
	IJ2	0.844 <sup>***</sup>		
	IJ3	0.874 <sup>***</sup>		
	IJ4	0.863 <sup>***</sup>		

Note: a represents the measurement item with factor load of 1 by default, and \*\*\* represents that factor load is significant at the significance level of 0.001

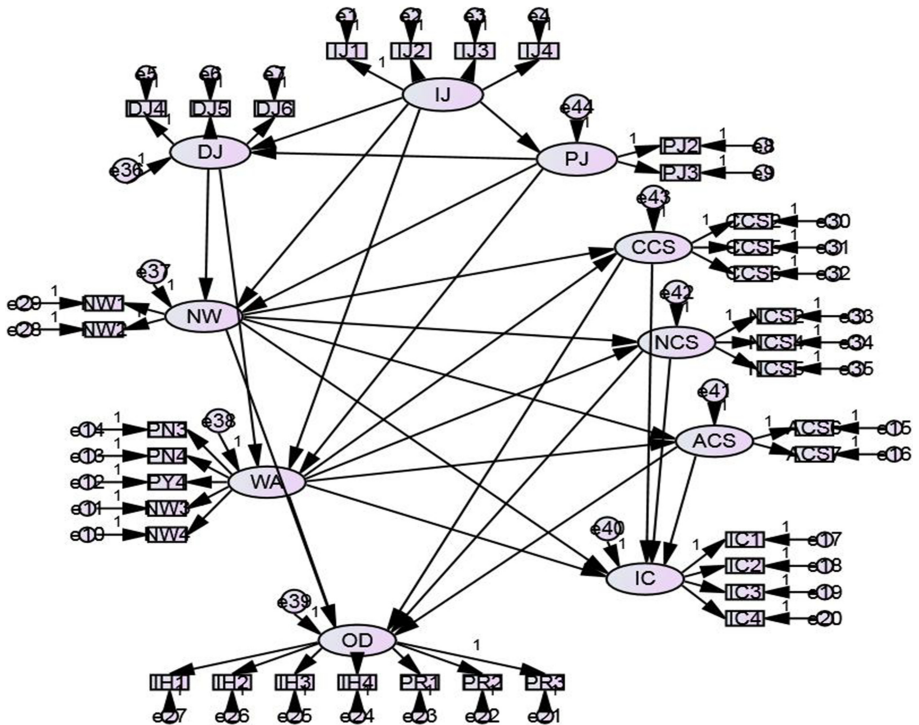
### 4.3 Path Analysis

The impact path as shown in Fig. 1 can be obtained based on the above hypotheses and analysis. The financial justice of NPO employees influences OCB by influencing the job satisfaction. The job satisfaction has a direct impact on OCB, as well as an indirect impact through organizational commitment. Organizational commitment has a direct impact on OCB. Thus it is clear that the financial justice of NPO employees directly or indirectly affects the job satisfaction, organizational commitment and OCB.

**Table 9.** List of variable correlation coefficients, AVEs and mean values.

	Mean Value	AVE Square Root	IJ	DJ	PJ	NW	WA	CCS	ACS	NCS	OD	IC
IJ	3.5482	0.8649	<b>0.7481</b>									
DJ	3.5994	0.8340	0.764	<b>0.6956</b>								
PJ	3.6991	0.8638	0.841	0.779	<b>0.7461</b>							
NW	3.9037	0.7844	0.647	0.646	0.734	<b>0.6153</b>						
WA	2.6624	0.8173	-0.528	-0.517	-0.457	-0.508	<b>0.6679</b>					
CCS	3.3364	0.7292	0.379	0.334	0.303	0.331	-0.141	<b>0.5317</b>				
ACS	2.4046	0.8216	-0.330	-0.259	-0.291	-0.416	0.737	0.024	<b>0.675</b>			
NCS	3.9083	0.7530	0.532	0.453	0.517	0.687	-0.281	0.554	-0.307	<b>0.567</b>		
OD	1.8784	0.8433	-0.047	0.043	-0.035	-0.154	0.410	0.180	0.517	-0.155	<b>0.7112</b>	
IC	4.0252	0.7437	0.595	0.465	0.619	0.597	-0.311	0.268	-0.303	0.613	-0.206	<b>0.5531</b>

Note: The data in black diagonal font represents the AVE square root value of each factor



**Fig. 1.** Path analysis.

The parameter estimation and model fitting analysis of the model show that most of the indexes reach the standard level, with good fitting degree, which can be used to verify the hypothesis. The specific values are shown in Table 10 and Table 11.

**Table 10.** Goodness of fit index of the model.

	X <sup>2</sup> /df	IFI	SRMR	RMSEA	GFI	CFI	TLI
Standard Values	≤3	>0.9	<0.05	<0.08	>0.9	>0.9	>0.9
Model	2.710	0.932	0.0623	0.056	0.865	0.931	0.924
Fitting Judgment	Reach standard	Reach standard	Sub-standard	Reach standard	Sub-standard	Reach standard	Reach standard

**4.4 Hypotheses Testing**

**Internal Influence Relationship of Three Dimensions of Perceived Financial Justice of NPO Employees.** As shown in the above table, the procedural justice of NPO employees is positively affected by the information justice ( $\beta = 0.840, P < 0.01$ ), the distribution justice is positively affected by the information justice ( $\beta = 0.374, P < 0.01$ ), and the procedural justice is positively affected by the distribution justice ( $\beta = 0.465, P < 0.01$ ). Therefore, H1, H2 and H3 are true.

**The Impact of Perceived Financial Justice on Job satisfaction of NPO Employees.** For NPO employees, the information justice has a significant positive impact on job satisfaction ( $\beta = 0.242, P < 0.01$ ), and a significant positive impact on work acceptance ( $\beta = -0.353, P < 0.01$ ); procedural justice has a significant positive impact on job satisfaction ( $\beta = 0.455, P < 0.01$ ); distribution justice has a significant positive impact on job satisfaction ( $\beta = 0.159, P < 0.05$ ), and a significant positive impact on work acceptance ( $\beta = -0.272, P < 0.01$ ). Therefore, H4, H5, H6, H8 and H9 are true. Besides, procedural justice has no significant positive effect on work acceptance, ( $\beta = 0.045, P = 0.664$ ). Therefore, H7 is not true.

**The Impact of Job Satisfaction on OCB of NPO Employees.** In NPOs, job satisfaction has a significant negative impact on organizational destruction ( $\beta = 0.319, P < 0.01$ ), and a significant positive impact on identification with the company ( $\beta = 0.516, P < 0.01$ ); work acceptance has a significant negative impact on organizational destruction ( $\beta = 0.196, P < 0.01$ ). Therefore, H10, H11 and H13 are true. However, the hypothesis of the impact of work acceptance on identification with the company in NPOs was not supported ( $\beta = 0.071, P = 0.324$ ). Therefore, H12 is not true.

**The Impact of Job Satisfaction on Organizational Commitment of NPO Employees.** For NPO employees, the job satisfaction has a significant negative impact on continuous commitment ( $\beta = 0.510, P < 0.01$ ), and a significant positive impact on normative commitment ( $\beta = 0.786, P < 0.01$ ); work acceptance has a significant negative impact on affective commitment ( $\beta = 0.725, P < 0.01$ ). H14, H16 and H18 are supported. Besides, the hypotheses of the impact of job satisfaction on affective commitment was not supported ( $\beta = -0.018, P = 0.679$ ), the impact of work acceptance on continuous commitment was not supported ( $\beta = 0.129, P < 0.05$ ) was not supported, and the positive effect of work acceptance on normative commitment is not significant ( $\beta = 0.089, P = 0.056$ ). Therefore, H15, H17 and H19 are not supported.

**Table 11.** Model path coefficient estimation.

Unnormalized path coefficient estimation	S.E.	C.R.	Significance	Normalized path coefficient estimation
PJ<--- IJ	0.044	18.971	***	0.840
DJ<--- IJ	0.080	4.831	***	0.374
DJ<--- PJ	0.084	5.824	***	0.465
NW<--- IJ	0.065	2.807	***	0.242
WA<--- IJ	0.087	-3.696	***	-0.353
NW<--- DJ	0.052	2.207	**	0.159
WA<--- DJ	0.070	3.389	***	-0.272
WA<--- PJ	0.095	0.434	0.664	0.045
NW<--- PJ	0.075	4.656	***	0.455
ACS<--- NW	0.056	-0.389	0.697	-0.018
NCS<--- NW	0.061	11.737	***	0.786
CCS<--- NW	0.074	7.752	***	0.510
ACS<--- WA	0.057	12.812	***	0.725
NCS<--- WA	0.035	1.915	*	0.089
CCS<--- WA	0.051	2.378	**	0.129
OD<--- NW	0.120	3.204	***	0.319
IC<--- NW	0.090	5.266	***	0.516
OD<--- WA	0.074	2.643	***	0.196
IC<--- WA	0.055	0.987	0.324	0.071
IC<--- ACS	0.053	-1.451	0.147	-0.101
OD<--- ACS	0.074	5.231	***	0.389
IC<--- NCS	0.081	3.562	***	0.285
OD<--- NCS	0.114	-4.127	***	-0.355
IC<--- CCS	0.043	-2.058	**	-0.107
OD<--- CCS	0.057	4.375	***	0.233
IC	.055	.987	.324	par_41

Note: "\*", "\*\*", "\*\*\*", respectively, means significant at the significance level of 0.1, 0.05, 0.01.

**The Impact of Organizational Commitment on OCB of NPO Employees.** For NPO employees, continuous commitment has a significant negative impact on organizational destruction ( $\beta = 0.233, P < 0.01$ ), affective commitment has a significant negative impact on organizational destruction ( $\beta = 0.389, P < 0.01$ ), normative commitment has a significant positive impact on identification with the company ( $\beta = 0.285, P < 0.01$ ),

normative commitment has a significant negative impact on organizational destruction ( $\beta = -0.355, P < 0.01$ ). H21, H23, H24 and H25 are supported. Besides, the hypotheses of the impact of continuous commitment on the identification with the company was not supported ( $\beta = -0.107, P = 0.40$ ), and the impact of affective commitment on the identification with the company was not supported ( $\beta = -0.101, P = 0.147$ ). Therefore, H20 and H22 are not supported.

## 5 Conclusions and Enlightenment

### 5.1 Conclusions

In the perceived financial justice of employees in NPOs, distribution justice is affected by both information justice and procedural justice, and information justice also has a positive impact on procedural justice; the three dimensions of justice have a positive impact on the job satisfaction; the perceived recognition and good expectation of NPO employees in the work do not make them actively put forward constructive opinions for the organization and actively send positive information to the outside, while the job satisfaction can stimulate the employees' motivation to actively serve the organization. Both job satisfaction and work acceptance have the significant negative impacts on organizational destruction; if the employees are very satisfied with their work, they will be more loyal to the organization and have a stronger willingness to serve the existing organizations for life, and they believe that after leaving the existing organizations, they have less selectivity and their lives are easy to fall into chaos. However, employees' acceptance of work and their degree of being recognized in work will make them more emotionally dependent on the organization and regard themselves as a part of the organization family; NPO employees' organizational commitment as a kind of commitment, obligation and responsibility to the organization can promote them to safeguard the organizational rights and interests, and oppose the destruction behaviors of seeking personal interests at the expense of organizational interests. The three dimensions of organizational commitment have significant negative impacts on organizational destruction. However, identification with the company is affected by normative commitment and continuous commitment, while the positive impact of affective commitment on identification with the company is not significant. Employees' lack of confidence after leaving the existing organization will make them more dependent on the current organization.

### 5.2 Theoretical Enlightenment

Based on the above analysis process and research conclusions, this paper holds that the dimensions and specific contents of financial justice and organizational effectiveness of NPO employees are different from those of enterprises. It is clear from the selection of scale items that, the NPO employees compared with the employees from enterprises care less about whether they can participate in the formulation of salary distribution system and whether everyone is equal in front of the distribution system; NPO employees pay less attention to salary, and are more concerned about their happy experience in work and

the embodiment of their own value; NPO employees pay less attention to the problem-solving of their colleagues and challenging work, and less take the initiative to invest more efforts in business research to improve and better complete the task.

Financial justice of NPO employees has different influence paths on organizational effectiveness variables, which has direct influence on the job satisfaction, and indirect influence on organizational commitment and OCB through job satisfaction. In the direct impact on the job satisfaction, except that the impact of financial procedures on work acceptance is not obvious, in other cases, the three dimensions of financial justice have significant impact on the job satisfaction. The identification with the company of employees mainly comes from the standardization of organizational management, less emotional. The higher the employee's job satisfaction is, the more willing they are to abide by the rules and regulations and work for the organization for a long time. When making employee incentive plan, NPOs should focus on the dimensions and specific contents of employees' financial justice, analyze the relationship between employees' financial justice and job satisfaction, organizational commitment and OCB, and formulate practical measures and systems to enable employees to play a greater potential and complete more work that is not stipulated in the formal contract but is beneficial to the organization.

### 5.3 Deficiency and Prospect

In this paper, the influence path of the subjectively perceived financial justice on the organizational effectiveness variables of NPOs is systematically analyzed from the perspective of financial justice, but there are still deficiencies. The influence of the perceived financial justice of NPO employees on the organizational effectiveness may also be affected by some control variables or adjustment variables, such as organizational culture, leader style, structure setting, etc., which will be included in the later research. In addition, when choosing organizational effectiveness variables, three aspects of job satisfaction, organizational commitment and OCB are used, which do not cover all variables, and a more detailed analysis will be made in the follow-up study.

The financial equity is an important part of financial topics of nonprofit organizations. During the research of this topic, information and data acquisition is very difficult. This is not related to the level of development of nonprofit organizations, but also related to researchers' information access technology. In future research, we will learn from other research fields about the analysis of the related activities under the condition of big data, such as network behavior analysis (Jiang 2020) and use some advanced technology such as network selection (Jiang 2018), and establish a big data system related to nonprofit organizations, so as to promote the financial research process of non-profit organizations.

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