

The Nexus of Workplace Incivility and Emotional Exhaustion in Hotel Industry

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Abstract

Workplace incivility is continuously seen as a stressor for the employee and the organization. No organization prospers in an uncivil environment. The high level of turnover intention that results from an uncivil working environment threatens the organization's reputation and sustainability. Adopting from Bagozzi's Appraisal-Emotional Response, this study tested the relationship between workplace incivility, turnover intention, and job satisfaction via the mediating role of emotional exhaustion, using AMOS version 22. The findings reviews that workplace incivility harms both the employees and the organization. Also, workplace incivility has a positive impact on emotional exhaustion and turnover intentions while a negative influence on job satisfaction. Human resource managers are advised to train both supervisors and customers to curtail uncivil behaviors. Both theoretical and practical implications were given. In conclusion, the study suggests further research presenting the limitations of the study.

Keyword: Workplace incivility; Bagozzi's Appraisal-Emotional Response Theory; emotional exhaustion; job satisfaction; Nigeria

1. Introduction

The quest to address uncivil behavior is still on the increase. The detrimental effects of incivility on employee's psychological wellbeing and work outcomes have in recent times attracted several scholars from different fields. For instance, the frontline employees, in restaurants (Han, Bonn & Cho, 2016), property-management companies (Miner et al., 2012), US military (Cortina et al., 2001), retail outlets (Kern & Grandey, 2009), hotels (Torres, van Niekerk & Orłowski, 2017; Alola et al. 2018), engineering firms (Adams & Webster, 2013), the health sector (Trudel & Reio, 2011; Leiter et al., 2011), other frontline employees (Diefendorff & Croyle, 2008), the financial sector (Lim & Teo, 2009), and call centers (Scott, Restubog & Zagenezzyk, 2013). Scholars have investigated incivility globally and across multiple sectors of the economy. This demands urgent action from organizations and management to finding a lasting solution to the causes and the reduction of incivility in the workplace (Ghosh, Reio, & Bang 2013). In comparing workplace incivility with another workplace mistreatment, the effect of incivility on the target is distinct and difficult to spot (Sliter, Sliter & Jex, 2012). Additionally, Sliter et al. (2012) also pointed out, however, that despite its distinct effects, the rate of incivility is outrageous, ranging from 71% to 100%, when compare to other forms of maltreatment. Researchers have studied the effect of incivility and organizational outcomes (van Jaarsveld, Walker & Skarlicki, 2010; Taylor & Kluemper, 2012; Hur et al., 2015; Hur, Moon, & Jun 2016) and reported the negative effect of incivility on the target. Anderson and Pearson (1999), however, defined incivility as an insensitive deviant behavior, verbal or non-verbal, targeted

towards another person to cause deliberate harm. Reio and Ghosh, (2009) on the other hand, opined that incivility has a devastating effect on job satisfaction (JSAT), which in turn causes employees to want to leave their jobs (Lim, Cortina & Magley, 2008) and lower organizational commitment (Porath & Pearson, 2010). Therefore the effort to reduce incivility to the barest minimum has been on the increase. Organizations want to retain skilled employees (Karatepe & Nkondong, 2014) because retaining an existing employee is cheaper than recruiting a new one. Scholars found evidence that customer incivility (CUST) increases employees' emotional exhaustion (EXXT) in diverse organizational sectors, such as the stress level of retail employees (Kern & Grandey, 2009), bank tellers (Sliter et al., 2010), departmental store employees (Hur et al., 2015), frontline hotel employees (Alola et al., 2018; Alola & Alola 2018), and engineering employees (Adams & Webster, 2013). Although most researchers focused on the external sources of incivility, customers (Sliter et al., 2012; Huang & Miao, 2016; Cho et al., 2016; Torres et al., 2017; Kim, & Qu, 2018; Amarnani et al., 2018), and internal sources of incivility: coworkers and/or supervisors (Hur et al., 2015, Alola et al., 2018; Jawahar & Schreurs, 2018). For instance, Hur et al. (2016) noted that the effect of customer incivility and emotional exhaustion reduces employee's intrinsic motivation. In addition, Koon and Pun (2018) highlighted the indirect correlation between emotional exhaustion and workplace incivility, stressing that emotionally exhausted employees are unsatisfied with their job which triggers uncivil behavior at work. On the other hand, several extant scholars related the construct emotional exhaustion and turnover intention. For instance, Lv, Xu, and Ji, (2012), conducted a study of the employee in the hotel industry in China and found a significant effect on the relationship between emotional exhaustion and turnover intention. In extending the relationship to job satisfaction (Hur et al., 2015; Hur et al., 2016), observed a significant effect of emotional

exhaustion and job satisfaction. This study combines the internal and external sources of incivility in an organization (i.e., customers and supervisors) in testing the effect on employee's behavioral outcomes. The interaction between customers and employees often take a daily toll (Torres et al., 2017). The importance of customers to an organization has led to several establishments accepting customers' uncivil behaviors, as demonstrated by the slogan "The customer is king!" In response to the call of Schilpzand, Irene, and Amir (2016) and to enhance our knowledge of the theoretical effect of this relationship, this research will contribute by investigating incivility in the hotel industry in Nigeria. Therefore, to be more specific, this study explores the effect of CUST and SUPE on TOIN and JSAT and establishes how EXXT mediates the relationship.

1.1 Objectives of this study

Using The Appraise Emotional Response (Bagozzi, 1992), the study investigates the following:

1. This research adds to the extant body of literature on incivility in the hotel industry by filling a research gap for Nigeria's hotel industry and establishing a reference point for further studies.
2. Previous research has found relationships on supervisor incivility (Abubakar et al., 2017), self-efficacy, organizational deviant behavior (Kim & Beehr, 2017), customer incivility effects on employees' well-being (Baranik et al., 2017; Viotti et al., 2018) and deviant behavior (Torres et al., 2017). Therefore, the present study will build upon the existing knowledge to identify the effect of customer incivility and supervisor incivility on employees' emotions in the hotel industry, bearing in mind that Nigeria is a multicultural nation with over 240 ethnic groups.
3. Tourism researchers have also found relationships between incivility and other organizational outcomes (Hur et al., 2015), EXXT (Hur et al., 2016), job performance (Nelson, Nichols &

Wahl, 2017), and withdrawal behaviors (Lim et al., 2016). This study tests the mediating effect of EXXT on SUPE and CUST and the outcome.

1.2 Structure of Nigeria's Hospitality Industry

The first hotels in Nigeria dated back to 1942 with the establishment of *The Grand Hotel* and *The Bristol* (Flint, 1983). These were followed by other noted hotels in the 1950s (Whiteman, 2012), both in the colonial and post-colonial eras. The rapid emergence of government hotels in Nigeria followed between 1960 and 1965, leading to the establishment of several hotels across the nation (National Bureau of Statistics, 2015). The first international hotel chains to gain presence in Nigeria were Ikeja Hotels PLC in 1985 and Hilton in 1987. Over the 1970s and 1980s, many hotels began to spring up, both private and governmental hotels. The inability of government-owned hotels to provide a good level of services led to most of the hotels to be privatized (UNWTO, 2006). Nevertheless, the number of hotels in Nigeria has increased dramatically, with 67 hotels belonging to 15 chains and numerous family-owned hotels scattered all over the country. The hotel is the country's fastest-growing industry and contributed to the nation's income (Agusto & Co, 2015). As of 2015, there were 7,145 hotels around the country with 374,508 employees (National Bureau of Statistics, 2015), although there is a consensus that the exact number of hotels in Nigeria cannot be fully accounted for (Bankole, 2002). This is because many hotels are not officially registered, especially the one and two-star hotels, according to the Nigeria Tourism Development Corporation (NTDC), the body that is in charge of regulating hotels in Nigeria.

1.3 Theoretical Background

Bagozzi's Appraisal-Emotional Response (Bagozzi, 1992) is a framework that represents the self-regulatory process of intention, attitude, and behavior. The argument behind this theory is that in the long run, people respond to affective and this leads to intention. The theory posits that attitude leads to desire, which eventually turns into behavior (Lin, Fan, & Chau, 2014). Bagozzi's (1992) framework of self-regulation theory provides a clearer understanding of the theoretical foundation from actual behavior to behavioral intention. Combining the theory of planned behavior (Schmit & Allscheid, 1995) with Bagozzi's framework of Appraisal-Emotional Response gives an individual control over learning and behavior. According to Bagozzi (1992), the process moves from the appraisal to emotional response and then to behavior in sequential order. A handful of researchers have examined this process in their studies (Lin et al., 2014) websites, (Bansal & Taylor, 2015), intention switching (Lastner et al., 2016), overcoming service failures (Zhao, Ya, & Keh, 2018), and employee behavior (Wen, Hu, & Kim, 2018). Self-regulation is the merging of self-motivation, activation control, and self-determination (Kasche & Kuhl, 2004). Self-regulatory behavior is vital for customer-contact service employees. For instance, an individual evaluation of an event and outcome predates feelings and reactions, forming the basis for individual behavior (Bagozzi, 1992). Adopting this theory, the customer-contact employee enjoys the privilege of suppressing negative reactions that might come from organizational stressors (customer and supervisor incivility) before action. The second most important aspect of this theory is self-monitoring. According to Premeaux and Bedeian (2003), this allows individuals to observe, regulate and control their behavior, so they act following their expected public appearance (Bandura, 1991; Kanfer & Ackerman, 1989). Self-regulation gives chances to regulate behaviors and thoughts (Houghton & Jinkerson, 2007). For instance, Karatepe and Aga (2016) studied the employee in the banking sector in Northern Cyprus with a

focus on frontline work engagement as a mediator to organizational mission fulfillment and perceived organizational support on job performance. In line with this, other researchers (Ashill, Rod & Carruthers, 2008; Babakus, Bienstock & Van Scotter, 2004; Rod & Ashill, 2010) reveal the relevant impact of the theory in their study. This research applies this theory to determine the effect of CUST and SUPE as it affects TOIN and JSAT via the mediating effect of emotional exhaustion.

2. Development of Hypotheses

2.1 Customer Incivility and Emotional Exhaustion

Customer incivility is different from other forms of incivility that violate social norms (coworker incivility and supervisor incivility) in terms of the difficulty in controlling customer's unruly behavior. Customers treat employees in an uncivil manner, rude and disrespectful (Kim & Qu, 2018). For many customers, uncivil acts might not suggest unfair behavior, but in the long run, the accumulation of it becomes intense and offensive (Torres et al., 2017). Uncivil behavior includes shouting at the employee (Andersson & Pearson, 1999; Cortina et al., 2017), seeking the supervisor's opinion after the employee already offered a solution to a problem, and ignoring the employee. Unfairness in the service industry caused by customers, especially the customer-contact employees, harms the organization. Nevertheless, incivility is difficult to identify, and because of nature makes it difficult to accuse offenders or create rules to prohibit uncivil acts, especially when customers are the perpetrators. Customer mistreatment has a positive relationship with EXXT (Ben-Zur & Yagil, 2005; Hur et al., 2015; Hur et al., 2016) and emotional labor (Rupp & Spencer, 2006). The frequency of encounters of service employees and

customers also often results in emotional exhaustion (Karatepe, 2013). The hypothesis is therefore proposed thus:

H1: *Customer incivility positively influences emotional exhaustion.*

2.2 Supervisor Incivility and Emotional Exhaustion

Several recent studies consistently searched for a possible solution to supervisor incivility (Sakurai & Jex, 2012; Alola et al., 2018). Supervisor incivility is an uncivil behavior from a supervisor to the employee, like avoiding the employee, gossiping, and making negative comments. Organizational usually vast authority on the supervisor to manage several issues includes handling behavioral issues in the organization, makes SUPE more harmful than any other form of incivility (i.e., customer incivility and coworker incivility). Quite often, if the effect of incivility is not controlled affects employee performance (Holm et al., 2015).

Researchers have linked incivility with decreased work behavior. For example, incivility has led to decreased job performance and increased employee TOIN and EXXT (Porath & Pearson, 2012; Wilson & Holmvall, 2013), decreased work engagement (Chen et al., 2013), and increased levels of absenteeism (Sliter et al., 2012). Bunk and Magley (2013) on the other hand, found out that incivility triggers the victim to reciprocate in an uncivil way (Taylor et al., 2012; Sliter et al., 2012), making employees less creative and eventually decreasing citizenship behavior and triggering anger and distrust in the organization (Bunk & Magley, 2013). This research proposes that customer-contact employees' commitment will have an effect on SUPE, thus we proposed the hypothesis:

H 2: *Supervisor incivility positively influences emotional exhaustion.*

2.3 Customer Incivility, Turnover Intention, and Job Satisfaction

The theory of self-regulation (SRT) stipulates that employees choose the way they think and behave when dealing with organizational challenges, thereby regulating thoughts and behavior (Houghton & Jinkerson, 2007). Incivility results in lower JSAT and more TOIN among frontline employees (Aslan and Kozak 2012). According to Aslan and Kozak (2012), customers are the brain behind the success of any organization, so even when an employee is stressed, management will want that employee to pretend that all is well and serve the customer despite the attack. Also in the work carried out in North American with 168 full-time employees, the study found out that workplace incivility is more detrimental to employees who are highly committed to their job than people who are not. (Liu, Zhou & Che, 2019). Arslan and Kocaman, (2019) carried research in hospitals in turkey with 574 employees, in a cross-sectional study and found out that coworker incivility has a positive influence on intention to leave the organization. The question remains on how an organization can balance and maintain a positive work environment for both employees and customers. Every organization needs to consider the impact of employee sustainability on efficiency and productivity (Kim, 2014), because employee turnover is always causing a serious issue, especially in the service sector. Having efficient employees leaving the organization is very problematic (Akgunduz & Sanli, 2017; Tett & Meyer, 1993). Hur et al. (2015) linked the effect of customer incivility to intention to leave work. Walsh et al. (2012) opined that there is a possible link between CUST and JSAT and the effect on customer-contact employees (Wilson & Holmvall, 2013). Therefore, in the previous literature, there is a strong connection between customer incivility, turnover intention, and employee job satisfaction. Thus, the following hypotheses are proposed:

H 3a: *Customer incivility positively influences turnover intention.*

H 3b: *Customer incivility negatively influences job satisfaction.*

2.4 Supervisor Incivility, Turnover Intention, and Job Satisfaction

Supervisor incivility is detrimental to the organization due to the power difference in the leadership hierarchy. Supervisor incivility refers to any uncivil behavior by the supervisor to an employee that includes discrimination, gossip, or hurtful comments (Abubakar et al., 2017; Jawahar, & Schreurs, 2018). The bad supervisor is disastrous to the organization because of the effect of this behavior on the employee's quality of life. There is, however, a clear difference between management failure and lack of good managerial courtesy (Gentry et al., 2015; Kaiser, LeBreton, & Hogan, 2015) bullying subordinates, showing favoritism, losing temper, and demonstrating other uncivil behavior. Also, supervisor incivility lowers employee job satisfaction (Sharma, & Singh, 2016) and increases turnover intention (Bunk & Magley, 2013; Giumetti et al., 2013; Wilson & Holmvall, 2013). This is generally accepted by researchers as a critical factor that evokes turnover intention. Additionally, job satisfaction is vital to an organization's success, because employee retention inherently depends on how satisfied they are with their job. For an employee to show a positive attitude at work, that employee must be satisfied with his or her job. Researchers have positively linked job dissatisfaction with managerial failure, so based on this, we propose the following hypotheses.

H 4a: *Supervisor incivility positively influences turnover intention.*

H 4b: *Supervisor incivility negatively influences job satisfaction.*

2.5 Emotional Exhaustion and Turnover Intention

Employees who experience emotional exhaustion at work are likely to distance themselves emotionally from work (Maslach et al., 2001) and reduce their active contribution to resources. Employees that experience emotional exhaustion are more likely to develop turnover intention and leave an organization (Karatepe & Magaji, 2008). Besides, as much as emotional exhaustion is likely to result in employee turnover intention, it also adversely affects the employee's mental health. The excessive withdrawal of employees from organizational commitment lowers employee's efficiency and increases the tendency to leave the job (Podsakoff, LePine & LePine, 2007). Arguably, employees display negative reactions when they are emotionally exhausted through decreased self-esteem and self-efficacy. The employee that experiences emotional exhaustion has less commitment and is more likely to leave the job. Emotional exhaustion indirectly reduces the employee quality of life (Korunka et al., 2008), which is among the strongest triggers for turnover intention. Therefore, we propose the hypothesis thus:

H 5a: *Emotional exhaustion positively influences turnover intention.*

2.6 Emotional Exhaustion and Job Satisfaction

JSAT is connected with several factors to the organization. For instance, it is related to employee's psychological factors (see Alola & Atsa'am, 2019; Sung et al., 2013), an employee's ability in doing certain things (Konard et al., 2013). External factors include relationships outside the working environment affecting their emotions (Chen et al., 2013), which also relates to how satisfied an employee is with the working environment. This negative outcome affects the overall organizational performance by decreasing employee commitment, (Ashill et al., 2009; Wu et al., 2012), increasing turnover intention (Rutherford et al., 2009), decreasing employee wellbeing (Karen & Cedo, 2013), overall job satisfaction (Alola et al. 2019), and decreasing employees'

value (Wu & Griffin, 2012). However, emotional exhaustion and job dissatisfaction cannot be separated (Mulki et al., 2006), and employees who find it hard to cope in the place of work due to emotional exhaustion often show a nonchalant attitude toward the jobs. Some notable researchers have pointed out the link between emotional exhaustion and job satisfaction (Hur et al., 2015; Hur et al., 2016). We, therefore, propose the following hypothesis:

H 5b: *Emotional exhaustion negatively influences JSAT.*

2.7 Emotional Exhaustion as a Mediator

Emotional exhaustion is proven to be problematic in organizations, and employees that are emotionally drained exhibit diverse counter-productive behaviors. For instance, in the study of Hur et al. (2015), the authors correlate emotional exhaustion with surface acting and discover that the result of surface acting is that employee dislikes their job. According to Maslach (1993), employee emotional exhaustion arises when the employee is emotionally ripped off from their resources. In the view of Bacharach, Bamberger, and Conley (1991), emotional exhaustion is caused by a high psychological and emotional demand on employees and frequent demands to employee resources at work. Empirical evidence has linked emotional exhaustion to deviant organizational behavior (e.g., Van Jaarsveld, 2010; Schilpzand et al., 2016). Emotional exhaustion as one of the burnout dimensions occurs as a result of the frequent interaction between customer-contact employees and customers. Arguably, an employee gets emotionally exhausted from the high social demand at the workplace (Baba et al., 2009), and stress from uncivil behavior decreases performance and weakens an employee's ability to respond to his or her job's demands. The interaction between customer and employee is a daily hassle (Kern & Grandey, 2009), with every occurrence of incivility being stressful and unhealthy. According to

Ladebo and Awotunde (2007), job demand increases emotional exhaustion by draining employee's emotional resources. In the same vein, Demerouti et al. (2001) found out that a high level of interaction between employees and clients in the health sector increases EXXT. Hur et al. (2015), in their study, opine that incivility leads to emotional exhaustion, and when an employee's emotional exhaustion is high, organizational deviance and other counterproductive work behaviors occur. In a service setting, such as the hotel industry, hotel customer-contact employees are required to hide their emotions and deliver the service effectively and efficiently. Specifically, interactions between hotel customer-contact employees and uncivil supervisors and disrespectful customers can heighten the pressure on employees' behaviors. This leads to EEXT when they perceive the threat of losing resources and are unable to gain back their invested resources; Van Jaarsveld et al. (2010) conducted cross-sectional research on service employees and found that customer incivility results in employee emotional exhaustion. We, therefore, propose the following hypotheses:

H 6a: *EEXT mediates the relationship between CUST and TOIN.*

H 6b: *EEXT mediates the relationship between CUST and JSAT.*

H 7a: *EEXT mediates the relationship between SUPE and TOIN.*

H 7b: *EEXT mediates the relationship between SUPE and JSAT*

[Figure 1: Insert Here]

3. Methodology

3.1 Data-Collection Procedures

A total of 328 questionnaires were gathered from customer-contact employees from four and five-star hotels in Nigeria. The sample size was determined by the researcher's judgment

(Darvishmotevali, Arasli, & Kilic, 2017, Tarkang, Alola, Nange, & Ozturen, 2020). A judgmental sampling method was used to gather data from customer-contact employees. The main hotels in Nigeria are located in the two given major cities. Of the 7,145 hotels in Nigeria, 32% are located in Abuja and Lagos (National Bureau of Statistics, 2015). This study used a non-probability sampling technique (judgmental sampling), the most appropriate approach for data collection is given that we need to investigate a subset of the population (Bornstein, Jager & Putnick, 2013). Prior to the survey, a letter was sent to the hotels asking for permission to collect data from their employees (waiters/waitresses, room attendants, and front desk employees, receptionists) (Karatepe, 2013; Lee & OK, 2014). The employees were assured of the confidentiality of their responses in a letter.

The researcher prepared the questionnaire in English, and there was no need for back translation given that English was the language of the respondents. To decrease the potential of common method bias, we approached it in two ways. Firstly, the questionnaires were properly enveloped and submitted directly to the field workers rather than management to ensure the answers were kept confidential. Secondly, Harman's one-factor was used to control the common method bias, since the study deals with self-reported data. The five factors explain 32.64% of the variance (Podsakoff et al., 2003) and no single factor exceeded variance of 50%. Therefore there was no concern for common method bias.

3.2 Measurement Items

Customer incivility was adopted from the study of Cortina et al. (2001), with six items. Example questions include "customers take out anger on me" and "customers' actions show lack of patience." Supervisor incivility questions were taken from the work of Cho et al. (2016), with

five items. Example questions include “my supervisor was condescending to me,” “supervisor shows little interest in my opinions,” and “my supervisor made demeaning remarks about me.” For emotional exhaustion, six questions were employed in the study from the work of Moore (2000). Example questions include "I feel used up at the end of the work" and "Working all day is a strain for me.”

To measure TOIN, three items were taken from the study of Karatepe (2013). The sample question includes “I will probably quit this job next year” and “I will look for another job.” JSAT refers to the extent an employee expresses his or her level of job satisfaction. Three items were taken from the study of Jung Hoon et al. (2016). Sample questions include “I find real enjoyment in my job” and “I feel satisfied with my job.” All the scales were on a 5-point Likert scale from strongly disagree (1) to strongly agree (5).

4. Analysis and Results

4.1 Descriptive Statistics of the Respondents

The study includes all customer-contact employees in four and five-star hotels in Nigeria. The researcher distributed 500 questionnaires to the customer-contact employee. Out of 300 distributed questionnaires for Lagos and 200 for Abuja, 232 questionnaires were returned from Lagos. After discarding the ones that were not properly filled, 202 were left for analysis, yielding a response rate of 67.3%. For the Abuja respondents, 200 questionnaires were distributed, 146 were returned, 126 questionnaires were coded for analysis, with a response rate of 63%. In total, 328 questionnaires were used for the analysis after discarding the ones that were not properly filled yielding a response rate of 65.6%.

Out of the 328 participants, 222 were male (67.7%) and 106 were female (32.3%). For the age distribution of the respondents, 18 to 25 were 40(12.2%). Fifty years and above of age represent the least number of workers in the industry, 3(0.9%), representing a frequency of less than 1 as shown in Table3. For the marital status, one hundred and fifty-seven people indicated that they were married (47.9%). For the singles, 153 respondents filled out the questionnaire indicating the status as single with a frequency of (46.6%). Fifteen of the respondents were divorced representing the frequency of (4.6%), while the rests were either widow or widower. The result of the rest of the demographic variables is shown in Table 1 below.

[Table 1: Insert Here]

The front desk employees were 33(10.1%) while the doorkeepers were 27(8.2%), and less than 5% of the employees were in other departments 11(3.4%).

4.2 Model Fit Indexes

The model fit was tested by employing IBM Amos 20. The result indicates that the five-factor model showed a good fit.

[Table 2: Insert Here]

CMIN/DF = 2.704; $\chi^2 = 532.737$; $df = 197$; $p < .01$; TLI (Tucker-Lewis index) = .911; IFI (incremental fit index) = .925; (goodness of fit index) GFI = .870; CFI (comparative fit index) = .924; AGFI (adjusted goodness of fit index) = .833; SRMR (Standardized root mean square residual) = .064 RMSEA (root mean square error of approximation) = .072; (Byrne 2001). According to Hu and Bentler, (1999), the result shows a good model fit.

[Table 3: Insert Here]

Result of the CFA in Table 5 shows a strong proof of the convergent validity of the measures. All the loadings exceeded 0.5 and significant at 0.05. According to Fornell and Larcker, (1981), the average variance extracted (AVE) should have a cut-off point of 0.5, our result shows that all the variables exceeded the cutoff point of 0.5. For the composite reliability constructs, the obtained result is from 0.869 to 0.889, exceeding the map-out cutoff of 0.70, and this ensures discriminate validity. The properties of the data were all acceptable.

4.3 Descriptive Statistics Results

The demographic variables were included in the study to check the relationship between variables (Rhoades and Eisenberger 2002). Table 6, displayed that some of the demographic variables were correlated with the study variables. Educational qualification, is positively linked with TOIN ($r = .163^{**}$, $p < 0.01$), additionally, organizational tenure is positively linked with EXXT and JSAT ($r = .129^*$, $p < 0.05$) and ($r = .157^{**}$, $p < 0.01$), respectively. Position held is

correlated with all the study variables displayed in Table 6. For customer incivility, SUPE, EXXT and TOIN, there was a negative correlation for instance position held with customer incivility ($r = -.154^{**}$, $p < 0.01$), supervisor incivility ($r = -.169^{**}$, $p < 0.01$), EXXT ($r = -.226^{**}$, $p < 0.01$), and for turnover intention ($r = -.114^{*}$, $p < 0.05$). Additionally, there was a positive association between position held and JSAT ($r = .159^{**}$, $p < 0.01$).

For correlations among variables in Table 6, the relationship was in accordance with the study prediction. Customer incivility is positive associated with SUPE, EXXT and TOIN ($r = .480^{**}$, $p < 0.01$), ($r = .349^{**}$, $p < 0.01$) and ($r = .284^{**}$, $p < 0.01$) respectively. For JSAT, the researcher observed a negative correlation with customer incivility ($r = -.187^{**}$, $p < 0.01$). Supervisor incivility has a positive association with EXXT ($r = .312^{**}$, $p < 0.01$) and TOIN ($r = .239^{**}$, $p < 0.01$), and for JSAT, a negative association was observed ($r = -.174^{**}$, $p < 0.01$). EXXT is positively associated with turnover intention but a negative association was witnessed in the relationship with job satisfaction ($r = .305^{**}$, $p < 0.01$) and ($r = -.292^{**}$, $p < 0.01$) respectively. Finally, there was a negative correlation between turnover intention and job satisfaction ($r = -.525^{**}$, $p < 0.01$). The outcome shows that Baron and Kenny's (1986) conditions were met.

4.4 Hypothesis Testing

We employ the variance inflation factor (VIF), to control for multicollinearity and to control for bias in the statistic model. According to Hair et al., (2017), the VIF statistic should not exceed the threshold of 5. Although Diamantopoulos and Sigauw (2006), suggesting a threshold of less than 3.3, the present study VIF is less than 1.5 and is well below the suggested threshold of <3.3. Therefore, there was no problem with multicollinearity. The hierarchical regression analysis in

Table 7 shows that CUST has a positive significant relationship with EXXT ($\beta = .35^{**}$, 6.7, $p < 0.01$), and has a significant positive relationship between supervisor incivility and emotional exhaustion ($\beta = .31^{**}$, 5.9, $p < 0.01$). As the researcher proposed that customer incivility and supervisors incivility will positively affect emotional exhaustion was achieved, therefore Hypothesis 1 and Hypothesis 2 were accepted.

[Table 4: Insert Here]

Secondly, the assumption that customer incivility will have a positive influence on turnover intention, and a negative influence on job satisfaction was achieved. The study shows that customer incivility has a positive influence on turnover intention ($\beta = .28^{**}$, 5.3, $p < 0.01$), therefore we accept Hypothesis 3a. Additionally, as earlier predicted, there was a negative influence of customer incivility on job satisfaction ($\beta = -.19^{**}$, -3.4, $p < 0.01$), also, Hypothesis 3b was accepted.

The study tested the influence of supervisor incivility on TOIN and JSAT as earlier predicted by the study, supervisor incivility would positively influence TOIN and will have a negative influence on JSAT. The findings of the research are in line with the initial assumption, turnover intention ($\beta = .24^{**}$, 4.5, $p < 0.01$), job satisfaction ($\beta = -.17^{**}$, -3.2, $p < 0.01$), this findings, empirically support Hypothesis 4a and Hypothesis 4b.

[Figure 2: Insert Here]

[Figure 3: Insert Here]

Finally, we tested the influence of emotional exhaustion on TOIN and JSAT, the result supports the initial prediction that emotional exhaustion will positively associate with TOIN and negatively influence job satisfaction as shown ($\beta = .31^{**}$, 5.7, $p < 0.01$), ($\beta = -.29^{**}$, -5.5, $p < 0.01$). The hypothesis empirically supports the assumption, therefore Hypotheses 5a and Hypotheses 5b were accepted.

4.5 Mediation Effect

The section represents the result of the mediation effect of emotional exhaustion on the dependent and the independent variables as shown in Table 8 and Table 9.

The mediating effect of EXXT, when added to the model, a significant positive reduction was observed in the model in the independent variable (customer incivility). The size of the model reduced and was still significant, adding emotional exhaustion to the model ($\beta = .181$, $p < 0.01$). Moreover, there was a significant increment in R^2 of the model ($R^2 = .152$ $p < 0.01$). This represents a partial mediation. Additionally, the Sobel test also confirm the mediation ($z = 3.021$, $p\text{-value} = 0.0025$). The assumption that emotional exhaustion will mediate the relationship between customer incivility and turnover intention was ascertained, therefore, we accept Hypotheses 6a.

Conversely, Hypotheses 6b did not meet our initial predicated that EXXT will mediate the influence of customer incivility on JSAT. When the mediating variable was added to the model, the size of the model reduced and was not significant ($\beta = -.067$). Although there was a significant increment in R^2 of the model ($R^2 = .150$ $p < 0.01$). We then confirmed with the Sobel test $Z = (0.2059, P\text{-value} = 0.83)$ Therefore Hypotheses 6b was rejected, emotional exhaustion did not mediate the influence of customer incivility on JSAT.

[Table 5: Insert Here]

The mediating effect of emotional exhaustion in Table 8, when emotional exhaustion was added to the model, a significant positive reduction was observed in the model in the independent variable (supervisor incivility). The size of the model reduced and was significant ($\beta = .139$, $p < 0.01$). Also, the study observed a significant increment in R^2 of the model ($R^2 = .162$ $p < 0.01$). This represents a partial mediation. The assumed hypotheses that EXXT will be a mediator between SUPE and TOIN were ascertained, further, the Sobel test was conducted, ($z = 2.436$, $p\text{-value} = 0.0148$). therefore, we accept Hypotheses 7a which states that EXXT mediates the relationship between SUPE and TOIN.

[Table 6: Insert Here]

Conversely, Hypotheses 7b failed to concur with the initial assumption that EXXT mediates the influence of supervisor incivility on JSAT. When the mediating variable was added to the model, the size of the model reduced but was not significant ($\beta = -.070$). Although there was a significant increment in R^2 of the model ($R^2 = .151$ $p < 0.01$). We then confirmed with the Sobel test ($z = 1.466$ $p\text{-value} = 0.142$). Therefore Hypotheses 7b was rejected, emotional exhaustion did not mediate the influence of supervisor incivility on JSAT.

5. Discussion

The finding of this study makes a significant contribution to the existing body of knowledge on workplace incivility. The effect of customer and supervisor incivility in many ways attracted several scholars from different fields to support the ongoing endeavor (Slitter et al., 2012; Hur et al., 2015; Sharma & Singh, 2016; Hur et al., 2016; Torres et al., 2017; Abubakar et al., 2017). The major aim of this study is to examine the effect of customer incivility and supervisor incivility on turnover intention and job satisfaction and check the effect of the mediating variable of emotional exhaustion on the relationship.

The study supports previous work by notable researchers (Lim et al., 2008; Mathisen et al., 2008), customer incivility positively affects turnover intention. According to the study by Ducharme et al. (2007), emotionally exhausted workers tend to quit their jobs. The current study finds that frequent interaction between customers and employees leads to several verbal exchanges that result in exhaustion and ultimately promote employee turnover intention.

Bagozzi's Framework of Self-Regulation investigates customer incivility has a significantly negative correlation with job satisfaction (CUST and JSAT), affirming the findings of previous studies (Cortina et al., 2001; Lim and Teo, 2009; Wilson & Holmval, 2013) and demonstrating similarities with the study model. This study encompasses the fact that customer incivility is at its highest peak in the hotel industry. Furthermore, the managers of hotels should pay close attention to employees' job satisfaction because of the exorbitant cost associated with the training of new employees. Kwantes (2009) corroborates the idea that JSAT is an important factor in organizational commitment and strongly encourages consideration. Customer incivility reduces employees' job satisfaction and has a negative effect (Spence Laschinger et al., 2009). Previous studies have linked job satisfaction with the organizational outcome, turnover intention (Aydogdu & Asikgil, 2011), employee absenteeism (Thirulogasundaram & Sahu, 2014),

organizational commitment (Gebremichael & Rao, 2013), and employees' attitude toward innovation (Chih, Schouteten & Van Der vleuten, 2013)

Furthermore, the present study bridges a gap in the literature by testing the effect of supervisor incivility on turnover intention and job satisfaction via the mediating role of emotional exhaustion. The empirical evidence demonstrates that supervisor incivility heightens the emotional exhaustion of customer-contact employees (Walker et al., 2014), increases turnover intention (Bunk & Magley, 2013; Giumetti et al, 2013; Wilson & Holmvall, 2013), and reduces job satisfaction (Sharma & Singh, 2016). Our finding is inconsistent with the theory developed for this research in different ways. This study investigated the relationship between stress and emotional exhaustion, when customer-contact employees experience emotional exhaustion due to stress in the workplace and a loss of resources that they are unable to recover, resulting in deviant behavior (Li & Zhou, 2013; Han et al., 2016). The theory of self-regulation (Bagozzi, 1992), posits that an individual can moderate behavior and thoughts, especially in a social environment, to a certain degree (Houghton & Jinkerson, 2007; Premeaux & Bedeian, 2003) and decide how to behave in the face of adversity. According to Lee and Ashforth (1996), emotional exhaustion is triggered when employees lack sufficient resources to handle abusive supervisors. Interestingly, emotional exhaustion fails to mediate the relationship between customer incivility, supervisor incivility, and job satisfaction. Potential reasons for this may be seen from two different perspectives. Firstly, there is the challenging issue of unskilled labor in the industry coupled with a lack of well-established human resource practices. Secondly, the insignificance of the mediation variable on job satisfaction can be associated with long working hours, job insecurity, and low wages (Adeyemi et al., 2006). Although there was a negative effect of emotional exhaustion on job satisfaction, no mediation was observed. An employee that is

dissatisfied with his or her job may continue working for several reasons; high unemployment rate, cultural norms, and fear of the unknown. Such things might make the employee pay less attention to stress. There was evidence, however, of emotional exhaustion as a partial mediator between customer and supervisor incivility and turnover intention, as was previously investigated in other studies (Li & Zhou, 2013; Han et al., 2016). This supports our findings that both internal and external factors can be harmful to the organization.

Additionally, for the demographic variables, education qualification was positively significant with TOIN. According to the data collected for the study, most respondents were highly educated, which could be attributed to the high rate of unemployment in the country. Educated employees are less tolerant of stressful and uncivil behavior. Also, the study found a positive relationship between emotional exhaustion and organizational tenure. Employees that have worked longer in the industry are easily exhausted. This can be attributed to the fact that they often face the same issues and become fatigued and easily exhausted when dealing with uncivil customers and supervisors. This agrees with our finding that the position held has a significant positive relationship with job satisfaction, but not all employees can be managers. Employee retention is a vital requirement for organizational sustainability (Mathisen et al., 2008; Scully-Russ, 2012; Alola et al., 2018).

5.1 Theoretical Implications

The researcher developed a theoretical model for the study that investigated the effect of customer incivility and supervisor incivility as a stressor to customer-contact employees. Using this model, this study established and tested the developed hypotheses, ultimately expanding the body of this study by using emotional exhaustion as a mediating variable to test organizational

stressors and organizational outcomes. Thanks to the notion that the "customer is king," customer-contact employees are expected to feign smiles, suppress their emotions, and meet customers' expectations (Sliter et al., 2010, Han et al., 2016). This caused a huge degree of turnover intention in the hotel industry (Karatepe, 2013; Tracey & Hinkin, 2008). This study also contributes to the theory by identifying the items and the behaviors of customers and supervisors that are considered uncivil (e.g., foul language, anger, insulting words, and verbal attack). From the findings, a new concept has been developed pertaining to the insignificant mediating effect on the relationship between customer incivility, supervisor incivility, and job satisfaction among hotel customer-contact employees in Nigeria, much in line with the study of Alola et al. (2018). This confirms recent speculation that empirical evidence from different cross-cultural contexts may broaden the theoretical underpinning of the effects of customer incivility on work-related outcomes (Sliter et al., 2010).

Moreover, the data were collected from customer-contact employees in Nigeria. Most studies in tourism literature look at frontline employees (Han et al., 2016), and data collected from customer-contact employees is relatively new (Alola et al., 2018). The findings, therefore, contribute to the theoretical underpinning on CUST and SUPE and employee work outcomes (Han et al., 2016; Sliter et al., 2010).

5.2 Practical Implications

This research highlights a few practical implications for the management of service organizations. Although workplace incivility is of low intensity and considered one of the most dreadful forms of misconduct for service employees, that triggers negative work outcomes (Schilpzand et al., 2016; Porath et al., 2015; Sliter et al., 2012). From the findings of this study,

we present an insightful practical implementation that aims to help human resource managers and the hotel industry at large. Incivility toward customers or management is increasingly becoming a major issue in service-oriented businesses (Walker et al., 2016). For this, employee training is advised. Training develops employee competence, resilience, and well-being, as well as contributing to organizational productivity (Tracey & Hinkin, 1994, Alola et al., 2018). Creating well-trained employees in the industry will aid the surviving of the industry from the ever-increasing competition that persists in the hotel industry that will also reduce TOIN. More importantly, management in the hotel industry could conduct a relevant survey that may be useful in determining the actions that employees label as uncivil. They can then determine how to tailor training programs for coping with such issues.

In addition, according to Han et al. (2016), role-play training is vital for customer-contact employees. Role-play training is ideal for customer-contact employees because it gives them practical techniques to lessen the effect of incivility. Additionally, hotels can implement zero-tolerance policies for customers demonstrating uncivil attitudes (van Jaarsveld et al., 2010). This can be accomplished using an awareness campaign that, for example, guides customers on how to effectively interact with an employee. Indeed, most research agrees on the importance of customer education (Eisingerich & Bell, 2008, Bowers & Martin, 2007). These studies further emphasize that customer education helps both the employees and their organizations. Customer education can be effectively accomplished through videos or posters displayed in strategic areas in the hotels (Torres et al., 2017). Such displays educate customers on vital requirements and set a boundary against excessive behavior. For example, Snow Fox, a restaurant in Korea, put up a banner in all their outlets: “Any employee who is rude to the customer will lose their job.” On the other hand, however, if a customer mistreats an employee, the restaurant will refuse to serve

the customer. One hotel in Nigeria has a slogan that reads, “Our customer is our King. The employee is our Queen; it takes a good treatment from the King for the Queen to serve him better.” Such policies will lead to both the employees and the customers cultivating a better, happier relationship.

Finally, supervisors should also be trained in workplace etiquette toward their subordinates. This will help curtail the rate of uncivil acts to the barest minimum, if not eradicate it. This will also help build good relationships between supervisors and subordinates. In addition, from time to time, performance appraisals should be carried out to promote efficient employees to supervisory roles and empower them to train other less competent employees.

5.3 Conclusions

The goal of every organization is to have effective and efficient employees; this is true in the service industry like the hotel industry. The growing effect of workplace incivility, especially in the hotel industry, is a concern to both management and employees (Sliter et al., 2012; Torres et al., 2017). In this study, we provided some initial evidence to show that customer incivility leads to turnover intention. From an employee's point of view, we found that almost all the employees have witnessed customer incivility in one way or another. Reducing customers' shock by making the employees meet their expectations (i.e., the experienced service matches the expected service) will not only help retain customers it will also reduce their aggression in the form of uncivil behavior. It is worth noting that all unruly behavior (bullying and aggression) starts in the form of an uncivil act. For instance, supervisor bullying starts with uncivil behavior. The Nigerian hotel industry is a rapidly growing one with much potential and economic contribution to the country. The effect of customer and supervisor incivility reduces employee productivity,

which in turn limits the monetary contribution to the economy. It is projected that the hotel industry will contribute 5.8% to Nigeria's GDP in ten years (National Bureau of Statistics, 2015).

5.4 Limitation and Future Research

This study is robust and presents a good number of theoretical and practical implications; however, some limitations cannot be ignored. Firstly, a major limitation of this study is the application of cross-sectional data for the analysis. A self-reported questionnaire also has the potential for self-bias (Van Jaarsveld et al., 2010). For instance, an employee might have reported customer or supervisor incivility for incidents where they caused the incivility. The researcher reversed the model and found that employee emotional exhaustion results in supervisor exhaustion. A longitudinal study is suggested for further study. Taken into account emotional exhaustion which is one of the dimensions of burnout, further study suggests using burnout as a mediating single dimension (Maslach, Jackson & Leiter, 1996). Also, further study could consider other variables, like cynicism and personal accomplishment (Alola et al., 2018). Finally, another limitation of this study can also be seen in the choice of the respondents, because the respondents were from Nigerian with diverse culture (Torres et al., 2017, Milam, Spitzmeuller, & Penny, 2009). The scale that was used for the study was developed for the western world. Arguably, different cultures may have an effect on perceptions (Shao & Sharlicki, 2014). Several studies have also indicated the response of different people to uncivil acts (Porath & Pearson, 2012; Bunk & Magley, 2013). In addition, some authors take the view that personality traits affect incivility (Milam et al., 2009). Individual differences, or personality traits, could well be a contributing factor to people's reactions.

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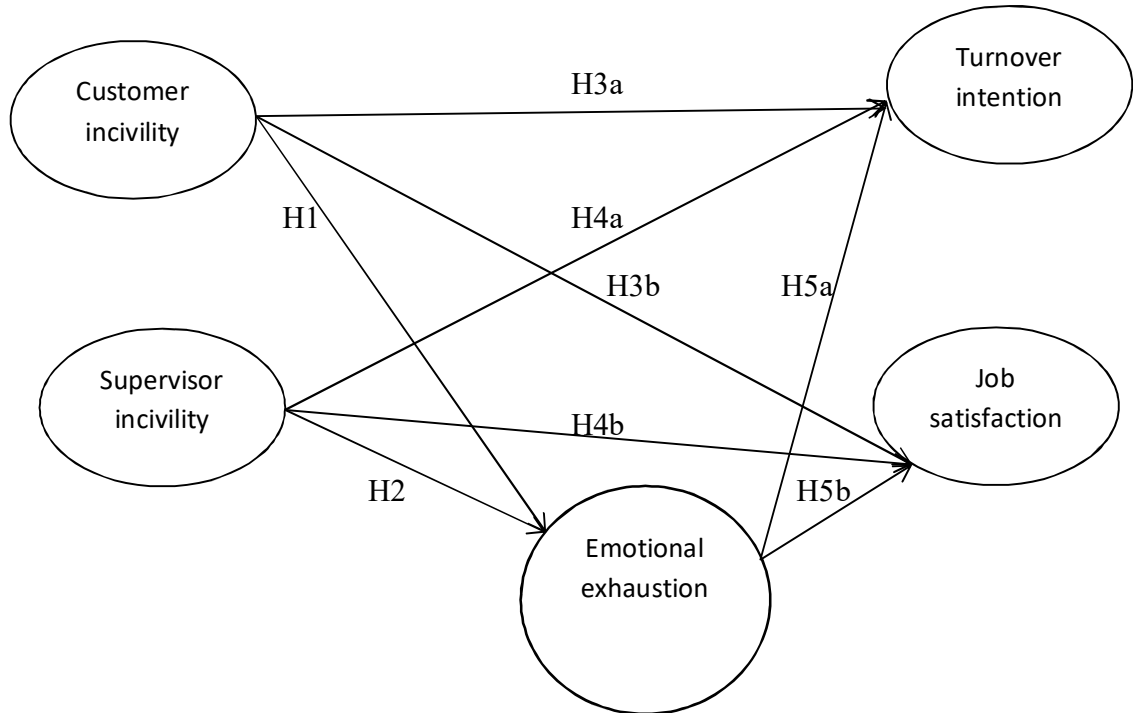
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Figure 1: Research Model



H 6a: *EXXT mediates CUST and TOIN.*
H 6b: *EXXT mediates CUST and JSAT.*
H7a: *EXXT mediates SUPE and TOIN.*
H7b: *EXXT mediates SUPE and JSAT.*

TABLE 1: Respondents Profile (n = 328)

Characteristics	Frequency	Percentage
<i>Gender</i>		
Male	222	67.7
Female	106	32.3
Total	328	100.0
<i>Age</i>		
18-25	40	12.2
26-33	122	37.2
34-4	137	41.8
42-49	26	7.3
50 and above	3	.9
Total	328	100.0
<i>Marital status</i>		
Single	157	47.9
Married	154	46.6
Divorced	15	4.6
Widow/widower	3	.9
Total	328	100.0
<i>Educaition</i>		
Primary	4	1.2
Secondary	40	12.2
Graduate	99	30.2
Masters	185	56.4
Total	328	100.0
<i>Organizational tenure</i>		
Less than a year	99	30.2
1-3	89	27.1
4-6	102	31.1
7 and above	38	11.6
Total	328	100.0
<i>Position held</i>		
Waiter/Waitress	152	46.3
Room servers	105	32.0
Frontdesk	33	10.1
Door keepers	27	8.2
Others	11	3.4
Total	328	100.0

Table 2: Confirmatory Factor Analysis (CFA)

Items	Loadings	CR	AVE
<i>Customer Incivility</i>		.889	.729
Item 1	.753		
Item 2	.775		
Item 3	.746		
Item 4	.680		
Item 5	.667		
Item 6	.716		
<i>Supervisor Incivility</i>		.868	.524
Item 1	.715		
Item 2	.739		
Item 3	.850		
Item 4	.763		
Item 5	.707		
<i>Emotional Exhaustion</i>		.869	.572
Item 1	.830		
Item 2	.836		
Item 3	.847		
Item 4	.749		
Item 5	.671		
<i>Turnover Intention</i>		.891	.652
Item 1	.818		
Item 2	.939		
Item 3	.797		
<i>Job Satisfaction</i>		.883	.717
Item 1	.810		
Item 2	.903		
Item 3	.824		

Note. Model fit statistics, $CMIN/DF = 2.704$; GFI (goodness of fit index) = .870; AGFI (adjusted goodness of fit index) = .833; IFI (incremental fit index) = .925 CFI (comparative fit index) = .924; RMSEA (root mean square error of approximation) = .070; SRMR (Standardized root mean square residual) = .064.

Table 3 Means, Standard Deviation, and Correlations of the Study

Variables	1	2	3	4	5	6	7	8	9	10	11
1. Gender	-										
2. Age	-.094	-									
3. Marital status	-.095	.480**	-								
4. Education	.006	.203**	.051	-							
5. Org. tenure	.009	.179**	.062	.032	-						
6. Position	-.094	.175**	.124**	.245**	-.048	-					
7. CUST	.014	.010	-.091	.036	-.035	-.154**	-				
8. SUPE	-.086	-.013	-.088	.021	.048	-.169**	.480**	-			
9. EXXT	-.026	.058	-.016	-.031	.129*	-.226**	.349**	.312**	-		
10. TOIN	-.058	-.013	-.037	.163**	-.041	-.114**	.284**	.239**	.305**	-	
11. JSAT	.056	.097	.084	-.011	.157**	.159**	-.187**	-.174**	-.292**	.525**	-
Mean	1.32	2.48	1.58	3.41	2.24	1.90	2.86	2.60	3.20	3.14	2.88
SD	.47	.84	.62	.74	1.01	1.10	.93	.85	.91	.89	2.88

Note: CUST = Customer Incivility; EXXT = Emotional Exhaustion; SUPE = Supervisor Incivility, TOIN = Turnover Intention; JSAT = Job Satisfaction, SD = Standard Deviation. Age and position held were measure with a four-point scale. Gender was coded as binary (1=male and 2=female). While marital status, educational qualification and organizational tenure was measured using a four-point scale. ** denotes the correlation is significant $p < 0.01$ and * ($t=1.67$) correlation is significant at $p < 0.05$ ($t=1.96$). M=Mean, SD=Standard deviation.

Table 4: Result of Path Analysis

Parameter	standardized Estimate			
<i>Direct effect</i>	B	t-value	R ²	
CUST→EXXT	.35	6.7**	.099	Supported
SUPE→EXXT	.31	5.9**	.023	Supported
CUST→TOIN	.28	5.3**	.115	Supported
CUST→JSAT	-.19	-3.4**	.021	Supported
SUPE→TOIN	.24	4.5**	.023	Supported
SUPE→JSAT	-.17	-3.2**	.115	Supported
EXXT→TOIN	.31	5.7**	.115	Supported
EXXT→JSAT	-.29	-5.5**	.123	Supported

. ** denotes the correlation is significant $p < 0.01$ and * ($t = 1.67$) correlation is significant at $p < 0.05$ ($t = 1.96$).

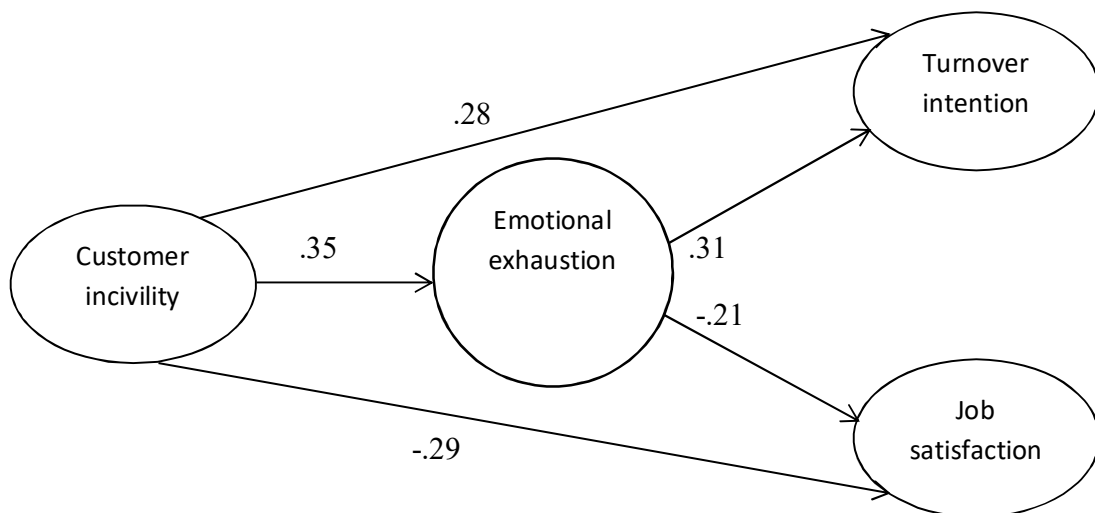
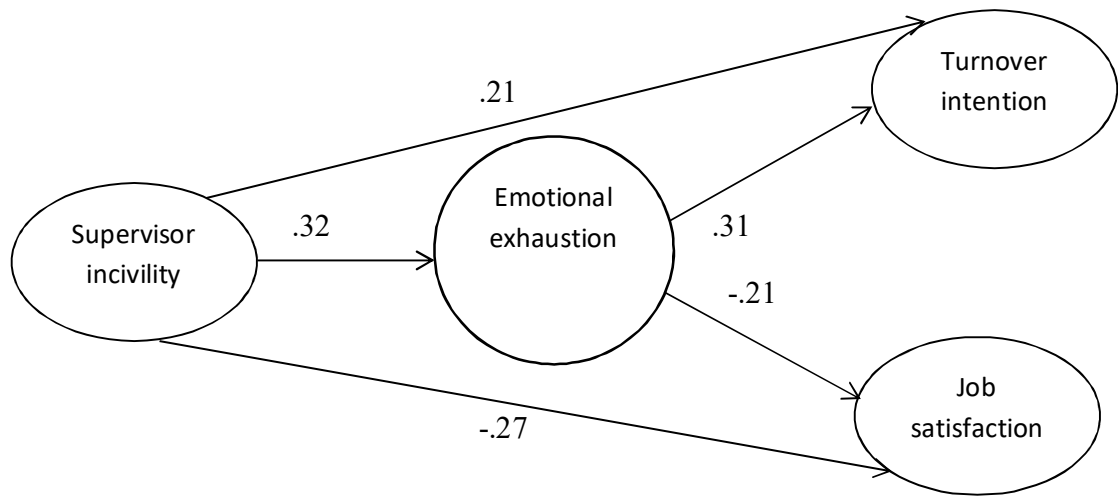
Figure 2 The result of the study model on customer incivility

Figure 3 The result of the study model on supervisor incivility



Note. Sobel test result for emotional exhaustion partially mediates the effect of customer incivility on turnover intention is 3.02, and also partially mediates the effects on supervisor incivility and turnover exhaustion 2.44 Conversely, emotional exhaustion did not mediate the relationship between customer incivility 0.21, supervisor incivility on job satisfaction 1.45

Table 5 Mediating effect of Emotional Exhaustion on Customer Incivility, Turnover Intention, and Job Satisfaction

Variables	Turnover Intention			Job Satisfaction		
	Step 1	Step2	Step3	Step 1	Step2	Step3
Control Variables						
Gender	-.079	-.077	-.067	.080	.079	.067
Age	-.012	-.035	-.051	.038	.052	.070
Marital Status	-.025	.004	.006	.045	.027	.026
Education	.210**	.194**	.196**	-.070	-.059	-.063
Organizational Position Held	-.052	-.124	-.066	.157**	.149**	.182**
	-.170**	-.124**	-.081**	.179**	.152**	.102**
Independent						
Cust incivility	-	.258**	.181**	-	-.156**	-.067
Mediator						
Emot Exhaust	-	-	.239**	-	-	-.273**
R ² at each step	.061	.125	.152	.066	.089	.150
Δ R ²	-	.064	.047	-	.023	.061
F	3.49**	6.55**	8.31**	3.75**	4.45**	7.04**

Sobel test result

z

CUST → EXXT → TOIN 3.021 CUST → EXXT → JSAT 0.2059

One-tailed test (t > 1.65), and two test (t > 1.96).

Table 6 Mediating effect of Emotional Exhaustion, on Supervisor Incivility, Turnover Intention and Job Satisfaction

Variables	Turnover Intention			Job Satisfaction		
	Step1	Step2	Step3	Step1	Step2	Step3
Control Variables						
Gender	-.079	-.055	-.052	.080	.063	.060
Age	-.012	-.020	-.042	.038	.043	.067
Marital Status	-.025	-.004	.000	.045	.031	.026
Education	.210**	.197**	.200**	-.070	-.061	-.063
Organizational Position Held	-.052	-.059	-.084	.157**	.163**	.188**
	-.170**	-.130**	-.081	.179**	.152**	.100*
Independent						
SUPE	-	.211**	.139**	-	-.146**	-.070
Mediator						
EXXT	-	-	.261**	-	-	-.276**
R ² at each step	.061	.103	.162	.066	.086	.151
Δ R ²	-	.042	.058	-	.020	.065
F	3.49**	5.27**	7.68**	3.75**	4.29**	7.07**

Sobel test result

z

SUPE → EXXT → TOIN 2.436 SUPE → EXXT → JSAT 1.466

One-tailed test ($t > 1.65$), and two test ($t > 1.96$).