

Analysis of the Application Effect of Career Planning Management--A Case of the Tax Consulting Industry

Zhuo Hou¹
Beijing Wuzi University, China

Abstract. The epidemic situation in COVID-19 aggravated the pressure and challenges of enterprises' management, which directly affected employees' working attitudes. This paper takes organizational career planning management as the independent variable and takes job satisfaction, turnover intention, and organizational commitment as the proxy variables of dependent variables. H Company is taken as the research object, with 17 qualitative interviews and 645 cluster sampling surveys. Through correlation and regression analysis, the conclusions can be drawn: 1. The implementation of career planning management has a significant impact on employees' work attitude, a positive impact on job satisfaction and organizational commitment, and a negative impact on turnover intention. 2. Each dimension of career planning management has a different action mechanism on each proxy variable of employees' work attitudes. Fair promotion, providing information, and paying attention to training and career development in career planning management can significantly promote job satisfaction and job commitment. However, paying attention to training and career development significantly inhibits turnover intention, while the other two dimensions have no significant influence. Based on these conclusions, the enterprises can promote employees' job satisfaction and organizational commitment by enhancing their career planning management awareness, establishing a perfect career planning management system, and carrying out diversified career planning management practices.

Keywords. Career Planning Management, Application Effects Analysis, Work Attitude.

1. Introduction

Compensation and promotion paths have always been considered the main reasons affecting employee turnover, job satisfaction, and organizational commitment[1]. However, a growing number of studies have found that employee career planning management in organizations is a major influence on the effectiveness of human resource implementation such as employee turnover tendency and job satisfaction[2]. The study of the effect of career planning management in enterprises is conducive to guiding enterprises to pay attention to the implementation of career planning management, so that employees can give full play to their initiative and achieve greater success, forming a win-win situation for both employees and enterprises.

¹ Corresponding Author, Zhuo Hou, Beijing Wuzi University, China; Email: hz16161616@163.com

Company H, as a traditional Chinese taxation company, is the epitome of a company in this era, facing the challenges raised by the times and experiencing a brand new transformation. Exploring the effect of career planning management established in Company H after the COVID-19 helps to clarify whether the construction of career planning management helps the company gradually come out of the shadow of the epidemic and promotes the company to break through the dilemma and move forward. The purpose of this paper is to promote various researchers and human resource practitioners to increase the attention to career planning and management issues in companies after the COVID-19, to increase the motivation to help companies develop through career planning and management in the post-epidemic era, and to provide more companies with practical and effective solutions in their management.

2. Literature Review

2.1 Career Planning Management

Ke and Hess believe that organizational career planning meets the needs of employees by recruiting, training, evaluating, and developing employee teams[3]. Barker states that career planning is a career choice made through the collection and integration of various career information[4]. James D. states that career planning management is Combining the interests of both individuals and companies, analyzing the various factors affecting employees' careers, and formulating a plan to guide employees' career development to facilitate their continuous growth in the workplace[5]. This paper believes that career planning management is the continuous planning of employees' career by enterprises and employees according to the internal and external environment, and ensure the effective implementation of the plan, which can achieve the effect of promoting employees' career success.

2.2 Relevant Research of Career Planning Management

Aryee, Samuel and Yaw A. Debrah. Y et al. studied the relationship between career planning management and career behavior and attitude[6]. Long Lirong and Fang LiLuo argue that organizational career planning management measures have a positive impact on employees' psychology and behaviors[7]. In this paper, the effect of career planning management is measured mainly in terms of employees' work attitudes. Therefore, these three factors were chosen as proxies for employees' work attitudes in this study.

In the studies of career planning management and job satisfaction, most of the results show a positive relationship between them, and the implementation of career planning management in organizations can increase the job satisfaction of employees. For example, Zhu Peng concluded that career planning positively affects job satisfaction[8]. Sweta Singh's study investigated the interaction effect of organizational career planning management practices on job satisfaction and turnover intention among Indian employees, and the results also confirmed the positive relationship between organizational career planning management practices and job satisfaction[9]. So far, scholars have generally agreed that career planning management has a significant positive effect on job satisfaction. In the studies of career planning management and

turnover tendency, most of the results show a negative relationship between them. For example, Dai Tianli point out that there is a negative relationship between career planning management and turnover tendency [10]. Herriot and Gibbons argue that development-oriented career planning management activities are the most influential type of activities to improve employee retention[6]. However, some scholars believe that the relationship between them is not strong. The results by Ling Wenquan and Ou Mingchen show that career counseling is not significantly related to employees' propensity to leave, and supervisor support increases employees' propensity to leave instead[7]. In the studies of career planning management and organizational commitment, the results showed a positive relationship between them. For example, Long Lirong, Fang Liluo, and Wen-Ling et al. concluded that organizational career planning management has a positive impact on organizational commitment[7]. Both Zhang Feng and Song Wenheng used this questionnaire to conclude that all the dimensions have a positive effect on organizational commitment[11][12].

To verify whether organizational career planning management has a significant effect on work attitudes by using organizational career planning management as the independent variable and job satisfaction, turnover tendency, and organizational commitment as proxy variables for work attitudes, respectively, and to identify the differences in the dimensions and degrees of influence. This paper selects the fiscal companies affected by the epidemic as the research object, which enriches the application of organizational career planning management in this type of company and has practical significance.

3. Implementation of Career Planning Management in Company H

Company H is a general finance and taxation company in Henan Province, whose business mainly involves bookkeeping and financial consulting. Before COVID-19, Company H did not adopt career planning management. The outbreak of the COVID-19 exposed the drawbacks of traditional management, and management based on experience alone could not keep the company running properly. According to Company H's HR department, the 2020 outbreak had a huge impact on the company, directly reflected in a steep increase in staff turnover.

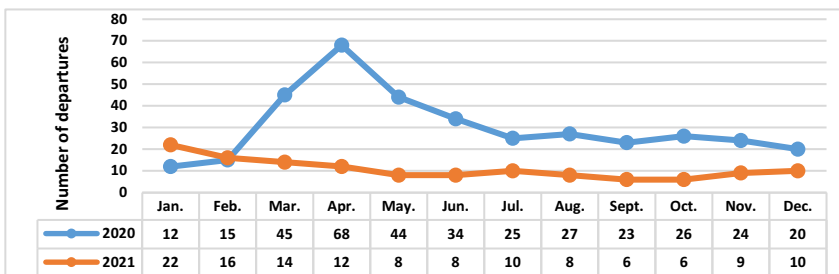


Figure 1. Monthly departures 2020-2021

After the implementation of the company's career planning management, the staff turnover situation improved in May 2020, and the staff departures were curbed by July 2020. After more than half a year of adjustment, the number of staff departures in

Company H in 2021 was maintained at a normal range of about 10 people per month, and the specific monthly departure changes are shown in Figure 1.

4. Analysis of the Application Effect in Company H

To better evaluate the effect of career planning management and to gain a deeper understanding of employees' work feelings, the author used a combination of qualitative interviews and whole-group sampling to study the mechanism of the impact of organizational career planning management on the change of employees' work attitudes from both qualitative and quantitative perspectives.

4.1 Content and Analysis of the Interviews

To get a more comprehensive picture of Company H, the author conducted in-depth interviews with 17 employees. In the interviews, job-hopping, leaving, and changing jobs were high-frequency words. The main factors that employees mentioned as influencing their departure rate were: not understanding the future strategic positioning of the organization, and the momentary sharp decrease in business volume caused some employees to lose confidence in continuing to develop in the finance and taxation company. Lack of clarity on how well they match with the company and lack of appropriate basic orientation to help them adapt to the working environment under the epidemic. The company's policies to deal with the epidemic were introduced late and did not pay timely attention to the psychological changes of employees. The company did not have a systematic strategy to deal with unexpected risks, which led to instability of the military and staff leaving. In summary, the lack of confidence and lack of clarity about future goals were the main causes.

To have a preliminary understanding of the relationship between the propensity to leave and career planning management, and to have a clearer direction when processing the data, the author asked questions about "measures to reduce the rate of leaving" in the interview. The answers showed that career planning and development were high-frequency words, and the main reasons for reducing the turnover rate were: the company offered career planning management courses, which clarified the development prospects of the company and individuals; the psychological problems caused by the epidemic were solved, which broke the negative dilemma caused by the epidemic; the leadership took the initiative to bear the business pressure caused by the epidemic, which revived the enthusiasm of employees to develop in the company. In summary, the main measures to reduce the turnover rate focused on the implementation of career planning management in the company and appropriate psychological guidance for employees by the company.

4.2 Research tools

The research questionnaire in this paper consists of four subscales, each of which has been used several times in various empirical studies and has good reliability and validity, and is suitable for investigating the effectiveness of the application of career planning management in Company H.

4.2.1 Organizational career planning management scale

The organizational career planning management questionnaire used in this study was the Organizational Career Planning Management Scale[7] developed by Long Lirong et al., with a total of 16 questions. The questionnaire was designed to understand the effectiveness of the application of organizational career planning management after the epidemic, and the author used the four dimensions classified by Long Lirong to classify organizational career planning management as promotion equity, provision of information, and focus on training, and career development.

4.2.2 Work Attitude Scale

According to the hypothesis that career planning management has a significant impact on employees' work attitudes, this paper uses job satisfaction, propensity to leave, and organizational commitment as proxy variables for work attitudes, and each variable is selected from the questionnaire as detailed in Table 1.

Table 1. Work attitude scale

Measurement perspective	Source	Number of entries
Job satisfaction	[13]	5
Tendency to leave	[14]	4
Organizational commitment degree	[15]	9

4.3 Survey results

The scales in this paper all utilize a five-point Likert scale, from very unconformity to very conformity, and are given a score of 1 to 5, respectively, with higher scores indicating that the respondent believes the representation is more realistic. 645 questionnaires were returned, excluding those with response times less than 60 seconds, 620 valid questionnaires were returned, with a recovery rate of 88.8%.

4.3.1 Reliability and validity tests

In this paper, the reliability of the total scale and each subscale was tested using the Cronbach coefficient, and as shown in Table 2, the data of the scales all had high-reliability quality and could be used for further analysis.

Table 2. Reliability test

Variables	Correction term total correlation (CITC)	The alpha coefficient of the deleted item	Cronbach alpha coefficient
Career Planning Management Scale	0.723	0.974	0.978
Job Satisfaction Scale	0.769	0.974	0.991
Propensity to Leave Scale	0.773	0.974	0.974
Organizational Commitment Scale	0.706	0.974	0.975

To further test the validity of each selected maturity scale, this paper conducted a validation factor analysis on the data by AMOS, using the Career Planning Management Scale, the Job Satisfaction Scale, the Propensity to Leave Scale, and the Organizational Commitment Scale as four variables to verify the fit of their structures.

Table 3. Table of overall fitting coefficients

X^2/df	RMSEA	GFI	AGFI	CFI	IFI	TLI
2.760	0.044	0.995	0.993	0.936	0.936	0.931

Table 4. Distinct validity

	Organizational career planning management	Job satisfaction	Tendency to leave	Organizational commitment
Organizational career planning management	0.578			
Job satisfaction	0.482**	0.579		
Tendency to leave	-0.346**	-0.312**	0.595	
Organizational commitment degree	0.483**	0.462**	-0.318**	0.426
AVE square root	0.760	0.761	0.771	0.725

* $P < 0.05$, ** $P < 0.01$, and the diagonal line is the amount of variance extracted for AVE evaluation.

4.3.2 Correlation analysis

To investigate the mechanism of the effect of organizational career planning management on employees' work attitudes in-depth, I used Pearson correlation analysis on the four dimensions of career planning management and the variables of job satisfaction, turnover tendency, and organizational commitment degree. As shown in Table 6, job satisfaction, propensity to leave, and organizational commitment degree were significantly correlated with the variables of fairness in promotion, provision of information, focus on training, and career development, respectively ($p < 0.01$).

Table 5. Analysis of the correlation between the dimensions of organizational career planning management and work attitudes

Dimensionality	Job satisfaction	Tendency to leave	Organizational Commitment	Promotion Equity	Provide information	Focus on training	Career Development
Job satisfaction	1						
Organizational Commitment	0.856*	-0.390**	1				
Promotion Equity	0.849*	-0.308**	0.858**	1			
Provide information	0.848*	-0.347**	0.863**	0.846**	1		
Focus on training	0.828*	-0.348**	0.853**	0.846**	0.828**	1	
Career Development	0.851*	-0.355**	0.871**	0.857**	0.853**	0.849**	1

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

4.3.3 Regression analysis

This paper uses a hierarchical regression approach to process data on each of the four dimensions of career planning management[7], namely promotion equity, provision of information, focus on training, and career development.

4.3.3.1 Stratified regression analysis of career planning management on job satisfaction

In the hierarchical regression model, it can be concluded that promotion fairness, provision of information, focus on training, and career development all have positive and significant effects on job satisfaction; with the increase of independent variables, career planning management eventually explains up to 76.4% of job satisfaction, which can better predict employees' job satisfaction.

Table 6. Stratified regression analysis of job satisfaction

Independent variable	Model 1	Model 2	Model 3	Model 4
	B	B	B	B
Promotion Equity	0.315**	0.332**	0.323**	0.012**
Provide information		0.263**	0.128**	0.394**
Focus on training			0.434**	0.345**
Career Development				0.281**
F	230.654**	268.663**	234.786**	242.988**
R ²	0.221	0.345	0.554	0.764

*P<0.05, **P<0.01, control variables omitted in the table

4.3.3.2 Regression analysis of career planning management on the propensity to leave

In the hierarchical regression model, the focus on training and career development had a significant negative effect on the propensity to leave; with the increase of independent variables, career planning management eventually explained only 22.8% of job satisfaction, indicating that there are still other factors affecting employee turnover besides career planning management.

Table 7. Stratified regression analysis of propensity to leave

Independent variable	Model 1	Model 2
	B	B
Focus on training	-0.434**	-0.256**
Career Development		-0.244**
F	17.439**	18.357**
R ²	0.189	0.228

*P<0.05, **P<0.01

4.3.3.3 Regression analysis of career planning management on organizational commitment

In the hierarchical regression model, it can be concluded that promotion fairness, provision of information, focus on training, and career development all have positive and significant effects on organizational commitment; with the increase of independent variables, career planning management eventually explains up to 81.7% of organizational commitment, which can better predict the employee job satisfaction.

Table 8. Stratified regression analysis of organizational commitment

Independent variable	Model 1	Model 2	Model 3	Model 4
	B	B	B	B
Promotion Equity	0.375**	0.386**	0.288**	0.012**
Independent variable	Provide information	0.361**	0.362**	0.134**
	Focus on training		0.233**	0.242**
	Career Development			0.298**
F	297.278**	276.372**	297.892**	311.289**
R ²	0.239	0.489	0.638	0.817

*P<0.05, **P<0.01

In summary, it can be seen that career planning management has a significant effect on employees' job attitudes, a positive and significant effect on job satisfaction and organizational commitment, and a negative and significant effect on the propensity to leave. The dimensions of career planning management have a positive effect on job satisfaction and organizational commitment, while the propensity to leave is only negatively and significantly affected by the two dimensions of focus on training and career development.

5. Conclusion and Insights

5.1 Conclusion

The four dimensions of career planning management have a significant positive impact on job satisfaction. This is consistent with the findings of existing studies by scholars before the COVID-19 [7][8], indicating that the job satisfaction of employees under the influence of the COVID-19 is still influenced by these four dimensions, and companies can still enhance the job satisfaction of employees through the systematic methods proposed by existing scholars. From the interview perspective, the interview content is more consistent with the questionnaire results, D-7 (service department employee): "I hope the company can let me see how I can develop in the future." This validates the employees' need for career development and focuses on the training dimension.

The focus on training and career development in career planning management had a significant negative effect on the propensity to leave[10]. As D-7 (service department employee) said in the interview, "Training is a good medicine to solve the turnover

crisis." However, this is different from the studies already conducted by some scholars, such as Hao Dongmei who concluded that in addition to focusing on training and career development, promotion equity and career development information are significantly and negatively related to employees' propensity to leave[16].

The four dimensions of career planning management had a significant positive impact on the degree of organizational commitment[11][12]. D-1 (service department employee): "I think it is more important for the company to ensure information equality during the epidemic so that we can stand on a united front to face the difficulties, and if it is covered up instead, it makes me trust the company less." This confirms the importance of the information provided by the company during the COVID-19. By making information equal, employees and the company can express their ideas more freely and work together to overcome difficulties.

5.2 Policy Recommendations

Managers should pay attention to the impact of job adaptation and the COVID-19 on the career planning and management skills of the training employees to reduce the occurrence of their leaving behaviors due to the lack of career planning and management skills, so as to promote their career development[17][18]. Through an all-around adjustment and enhancing the awareness of career planning management, Company H strongly recovered from the predicament of high employee turnover[19]. For the finance and taxation companies still trapped in the epidemic, the results of career planning in Company H proved the need for career planning management to be established in this industry.

Institutional development enables career planning management to be standardized, efficient, and gradually integrated with corporate culture. In talking with employees at Company H, the author learned that after the epidemic, both the company and the employees became more mature[20]. Tax companies are easily taken away from the focus on people by business, and a career planning management system helps to retain talent and make the company's development more solid and stable. Companies should create customized career planning management courses for their employees, continuously optimize technological advances, and form a systematic career planning management process.[21]

Career planning management is not limited to course training and consulting guidance, and companies should carry out diversified career planning management practices. Diversified career planning management practices help employees understand their career needs and help them make sound decisions[22]. A diverse system of career planning management practices can go some way to mitigating the overlapping effects of the epidemic and related policies of the day. Diversified career planning management practices can help reduce employees' anxiety and uncertainty at work and achieve a win-win situation for enterprises and employees in development.

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