Lisbon School of Economics & Management
Universidade de Lisboa

MASTER

MASTER'S IN ACCOUTNING

MASTER´S FINAL WORK

DISSERTATION

PREFERENCES FOR REWARDS AND ORGANIZATIONAL CONTROL: EVIDENCE FROM DIASPORA AND LOCAL EMPLOYEES

MOHAMED SALAH DHAOUADI

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SUPERVISION:

PROFESSOR IRYNA ALVES

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ABSTRACT

This dissertation examines how individuals' reward preferences relate to their preferences for organizational control mechanisms and whether these relationships vary between diaspora/self-initiated expatriates (SIEs) and locally embedded employees. The study distinguishes between intrinsic and extrinsic reward preferences and between two forms of organizational control: normative control and process-based control. To empirically test the proposed model, survey data were collected from 132 respondents, including students and working professionals, and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). The sample comprises respondents from multiple countries, with a predominance of Tunisian participants alongside individuals residing in Portugal, France, Germany, and other countries, allowing for a comparative examination of mobility contexts.

The results show that intrinsic reward preference is positively associated with preference for normative control, whereas extrinsic reward preference is positively associated with preference for process-based control. In contrast, age and education exhibit limited explanatory power for reward preferences in the baseline model. Additional analyses indicate that diaspora/SIE status explains little variation in reward and control preferences, and moderation tests suggest that the reward–control preference relationships are largely similar across diaspora/SIEs and locally embedded employees, with only limited evidence of difference.

The study contributes theoretically by explicitly linking individual reward orientations to preferences for specific organizational control mechanisms and by empirically examining diaspora/SIE status as a potential boundary condition. From a practical perspective, the findings suggest that organizations may enhance the perceived legitimacy and acceptance of control systems by aligning organizational control arrangements with employees' reward preferences rather than relying primarily on demographic characteristics or mobility status.

KEYWORDS: Intrinsic Rewards; Extrinsic Rewards; Normative Control; Process-Based Control; Diaspora; PLS-SEM

RESUMO

Esta dissertação analisa de que forma as preferências dos indivíduos por recompensas se relacionam com as suas preferências por mecanismos de controlo organizacional e se essas relações diferem entre profissionais da diáspora/auto-expatriados (Self-Initiated Expatriates – SIEs) e trabalhadores localmente inseridos. O estudo distingue entre preferências por recompensas intrínsecas e extrínsecas e entre dois tipos de controlo organizacional: controlo normativo e controlo baseado em processos. Para testar empiricamente o modelo conceptual proposto, foram recolhidos dados através de um questionário aplicado a 132 participantes, incluindo estudantes e profissionais ativos, sendo os dados analisados com recurso à Modelação de Equações Estruturais por Mínimos Quadrados Parciais (PLS-SEM).

A amostra inclui respondentes de vários países, com predominância de participantes de origem tunisina, bem como indivíduos residentes em Portugal, França, Alemanha e outros contextos nacionais, o que permite uma análise comparativa associada à mobilidade internacional. Os resultados indicam que a preferência por recompensas intrínsecas está positivamente associada à preferência por controlo normativo, enquanto a preferência por recompensas extrínsecas se associa positivamente ao controlo baseado em processos. Em contraste, a idade e o nível de escolaridade apresentam um poder explicativo limitado relativamente às preferências por recompensas no modelo base.

As análises adicionais sugerem que o estatuto de diáspora/SIE explica apenas de forma limitada a variação nas preferências por recompensas e por mecanismos de controlo, sendo que os efeitos moderadores indicam que as relações entre recompensas e controlo são, em geral, semelhantes entre SIEs e trabalhadores localmente inseridos, com evidência apenas pontual de diferença. Do ponto de vista teórico, o estudo contribui ao estabelecer uma ligação explícita entre orientações motivacionais individuais e preferências por mecanismos específicos de controlo organizacional. Do ponto de vista prático, os resultados sugerem que as organizações podem aumentar a aceitação e legitimidade dos seus sistemas de controlo ao alinhar os mecanismos de controlo organizacional com as preferências individuais por recompensas, em vez de se basearem predominantemente em características demográficas ou de mobilidade.

Palavras-chave: Recompensas intrínsecas; Recompensas extrínsecas; Controlo normativo; Controlo baseado em processos; Diáspora; PLS-SEM

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TABLE OF CONTENTS

LIST OF FIGURES

LIST OF TABLES

LIST OF APPENDICES

1. INTRODUCTION

Reward preferences matter because they shape what individuals look for in a job and how they evaluate what is motivating and fair in the workplace Intrinsic rewards refer to rewards that are directly related to the role an individual performs within an organization and derive from the nature and content of the work itself, such as responsibility, autonomy, opportunities to use and develop skills, and prospects for career advancement. In contrast, extrinsic rewards refer to rewards that are external to the employee's job role and are provided by the organization as separate employment outcomes, such as pay, benefits, job security, status, and working conditions (Chiang & Birtch, 2007).

Yet rewards are rarely experienced in isolation. In most organizations, reward systems operate alongside management control mechanisms that guide behavior through formal rules and monitoring or through shared values and internalized norms. This implies that understanding how individuals prefer to be rewarded is closely connected to how they prefer work to be managed and controlled. Although rewards and control mechanisms are both central components of organizational design, prior empirical research has more often focused on how these systems are structured and implemented than on why individuals prefer particular combinations of rewards and control arrangements (Merchant & Van der Stede, 2011; Tessier & Otley, 2012). As a result, empirical evidence remains limited regarding whether individuals with different reward preferences systematically differ in the forms of organizational control they perceive as legitimate and motivating (Speklé & Widener, 2018).

Building on management control literature, this dissertation focuses on two distinct forms of control. Process-based control governs how work is carried out through standardized procedures, written rules, monitoring, and feedback, whereas normative control operates through shared meaning, values, and social expectations that encourage self-regulation (Verburg et al., 2018). Importantly, control systems operate through employee perceptions: the

same arrangement may be experienced as supportive by some individuals but constraining by others (Tessier & Otley, 2012). Reward preferences are a theoretically relevant individual difference that may help explain such heterogeneity in control acceptance, yet the reward– control preference linkage remains under-tested in the management control framework (Speklé & Widener, 2018). This dissertation therefore examines whether intrinsic and extrinsic reward orientations map onto preferences for normative versus process-based control.

Demographic characteristics such as age and education are frequently proposed as sources of systematic variation in intrinsic versus extrinsic orientations. However, the empirical basis for determining which demographic characteristics matter remains insufficient for drawing clear predictions in applied settings, partly because relationships may depend on respondent profiles and the work opportunities available in a given context (Kooij et al., 2011; Ng & Feldman, 2010). Education is similarly theorized to support intrinsic reward preference through autonomy and competence development (Deci & Ryan, 2000), but its association with intrinsic orientations may depend on the types of jobs people can access and whether work environments enable inherent enjoyment versus emphasizing extrinsic security and income (Van den Broeck et al., 2016; Gesthuizen & Verbakel, 2011). Taken together, theory points to demographic patterning, but existing work suggests that these relationships warrant further testing across contexts and samples.

In addition, this dissertation examines whether international mobility helps explain variation in reward and control preferences. Migration is often described as a selective process, and diaspora/SIE research characterizes internationally mobile professionals as more agentic and development-oriented (Borjas, 1987; Doherty et al., 2011). Expatriation and adjustment research also emphasizes the relevance of autonomy-supportive environments for engagement and adaptation (Chen & Shaffer, 2017). These arguments suggest that internationally mobile profiles may be more compatible with normative control, but such implications are rarely tested directly within a management control framework. Conversely, research on locally embedded employment contexts emphasizes the functional role of procedural clarity and stability, implying that process-based control may be perceived as more legitimate where predictability and standardized coordination are salient (Gesthuizen & Verbakel, 2011; van Elten & van der Kolk, 2024). Because these claims are dispersed across adjacent litera

-tures, empirical testing is warranted to assess whether diaspora/SIE status is associated with differences in reward and control preferences, and whether it conditions the proposed reward–control alignment mechanism.

To address these issues, this dissertation investigates the following questions: (i) do age and education associate with intrinsic and extrinsic reward preferences? (ii) do reward preferences translate into systematically different preferences for normative versus process-based control? (iii) does diaspora/SIE status explain variation in reward and control preferences and/or moderate the reward–control relationships?

This research also connects to the broader sustainability agenda. By informing organizational practices that can improve job quality, motivation, and retention through better alignment between incentives and organizational systems, the study relates to SDG 8 (Decent Work and Economic Growth). By explicitly considering internationally mobile versus locally embedded professionals, it also speaks to SDG 10 (Reduced Inequalities) in terms of whether organizational systems operate similarly across groups. Finally, because management control systems affect transparency, consistency, and perceived legitimacy, the topic is indirectly relevant to SDG 16 (Peace, Justice and Strong Institutions), even though SDG outcomes are not measured directly in the empirical model.

The remainder of the dissertation is organized as follows. Chapter 2 reviews the literature and develops the hypotheses. Chapter 3 presents the methodology, including survey design, sample characteristics, and construct measurement. Chapter 4 reports the measurement and structural model results and discusses the findings, including the additional analyses focused on diaspora/SIE status. Chapter 5 concludes by summarizing contributions, outlining limitations, and suggesting directions for future research

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1. Age and Reward Preferences

Extant literature distinguishes between intrinsic and extrinsic rewards. Intrinsic rewards refer to non-material satisfactions derived from the work itself, whereas extrinsic rewards are tangible, outcome-based incentives (Deci & Ryan, 1985; Deci & Ryan, 2000; Ryan & Deci, 2020). Prior literature suggests that demographic variables, such as age, can influence individuals' reward preferences, shaping whether they prioritize intrinsic rewards or extrinsic rewards. As individuals progress through different life stages and accumulate educational and professional experiences, their expectations, values, and work-related motivations may evolve, leading to systematic differences in reward preferences across age groups (Ng & Feldman, 2010; Kooij et al., 2011).

Moreover, a meta-analysis by Kooij et al. (2011) demonstrates that age is positively associated with intrinsic reward preferences and negatively associated with extrinsic reward preferences, indicating that individuals' reward priorities tend to evolve over the course of their careers. This pattern suggests that, as employees progress through different career stages, they increasingly value rewards derived from the work itself rather than from externally administered incentives. On average, older workers place greater emphasis on intrinsic rewards, such as meaningful work, autonomy, and personal fulfillment, whereas younger workers tend to assign greater importance to extrinsic rewards, including pay, bonuses, and other extrinsic rewards. Consistent with a lifespan perspective, these shifts reflect gradual changes in work- related values, needs, and goals that emerge as individuals accumulate experience and navigate changing career and life circumstances.

Drawing on these theoretical perspectives, age-related differences in reward preferences can be understood as reflections of individuals' changing values and accumulated work experience over time. Empirical evidence indicates that intrinsic and extrinsic reward preferences relate differently to work outcomes across age groups, suggesting that reward priorities vary as employees grow older and gain experience (Hashiguchi et al, 2020). Comparative studies consistently demonstrate that intrinsic rewards, such as meaningful work and opportunities for self-development, tend to be preferred for older or more experienced employees. Conversely, younger employees tend to place greater importance on extrinsic

rewards, including financial incentives and promotion opportunities (Inceoglu et al., 2011; Truxillo et al., 2015).

Generational analyses also explain how reward preferences differ across cohorts and how these differences are reinforced by age-related patterns. Older generations, such as Generation X (born approximately 1965–1980), tend to prioritize intrinsic rewards that provide personal fulfillment, growth, and a sense of accomplishment. In contrast, younger cohorts, including Millennials (born 1981–1996) and Generation Z (born 1997–2012), place stronger emphasis on extrinsic rewards linked to financial gain, career progression, and social visibility (Cogin, 2012). Those from older generations, who entered the workforce in more stable and structured environments, often developed preferences for meaningful work, loyalty, and internal satisfaction. In contrast, younger generations, who grew up in rapidly changing, technology-driven, and competitive contexts, have been socialized to seek rapid advancement, recognition, and tangible benefits as indicators of success (Francis & Hoefel, 2018; Goh & Lee, 2018). Together, these patterns suggest that while generational context[1] influences the way employees perceive and pursue rewards, the overall trend remains consistent, as individuals age and gain experience, they progressively shift from valuing external outcomes toward seeking intrinsic rewards that fulfill deeper psychological and professional needs[1].

In summary, both theoretical frameworks and empirical evidence indicate that increasing age is associated with stronger intrinsic reward preferences and weaker extrinsic reward preferences. Accordingly, the following hypotheses are proposed:

H1: Age is positively associated with intrinsic reward preference.
H2: Age is negatively associated with extrinsic reward preference.

2.2. Education and Reward Preferences

Educational attainment is another key demographic factor associated with differences in individuals' reward preferences, shaping the extent to which they value intrinsic versus extrinsic rewards. From a theoretical standpoint, higher education fosters the psychological and

[1] Some studies report opposite generational patterns, showing that Millennials and Gen Z value meaningful work and intrinsic aspects as much as, or more than, older cohorts (Krishna & Agrawal, 2025), while others find no significant generational differences in intrinsic vs. extrinsic reward preferences (Heyns & Kerr, 2018)

cognitive foundations of intrinsic reward preferences described by Self-Determination Theory (Deci & Ryan, 2000; Ryan & Deci, 2020). As individuals progress through higher education, they engage in learning environments that emphasize analytical thinking, self-directed goal pursuit, and skill mastery, which foster greater satisfaction derived from learning, mastery, and personal development rather than from external validation (Niemiec & Ryan, 2009).

Educational and professional learning environments satisfy the basic psychological needs for autonomy and competence, two of the three central needs in Self-Determination Theory (Deci & Ryan, 2000; Ryan & Deci, 2020). Repeated exposure to intellectually challenging tasks and opportunities for independent problem-solving facilitates a motivational shift from controlled regulation, where behavior is guided by external pressures or incentives, toward more autonomous forms of regulation, in which activities are pursued due to personal interest, internalized values, and long-term goals (Deci et al., 2017). Education thus functions not only as a means of skill acquisition but also as a developmental mechanism that fosters motivational maturity and strengthens intrinsic reward preference.

This theoretical linkage is supported by numerous empirical studies. For example, individuals with higher educational attainment consistently report stronger preferences for intrinsic rewards and derive greater satisfaction from internal growth and self-expression (Van den Broeck et al, 2016). Moreover, work environments that emphasize autonomy and competence, which are qualities often strengthened through advanced education, promote intrinsic enjoyment, engagement, and well-being (Van den Broeck et al., 2016). Sector-specific evidence further indicates that highly educated professionals, such as teachers and academic staff, tend to value non-financial, mission-driven, and development-oriented rewards more strongly than purely financial incentives (Layek et al., 2024; Órdenes et al., 2024).

Conversely, lower educational attainment is associated with a stronger orientation toward extrinsic rewards, particularly in occupational contexts characterized by limited autonomy, repetitive tasks, and close supervision (Gesthuizen & Verbakel, 2011). Individuals with fewer educational credentials are more likely to be employed in positions that prioritize performance-based incentives and financial stability (Gesthuizen & Verbakel, 2011; Kalleberg, 2011). This pattern does not reflect a lack of intrinsic reward preference but rather an adaptive response to constrained work environments, where opportunities for creativity, skill

development, and self-direction are limited. Further evidence supports this interpretation, showing that low-skilled employees frequently pursue professional development primarily for extrinsic outcomes such as job retention and financial gain, rather than intrinsic satisfaction (Suríková, 2024). Taken together, these findings suggest that when limited educational attainment restricts access to cognitively and socially enriching work, employees are more likely to prioritize external rewards.

In summary, both theory and empirical evidence suggest that higher educational attainment is associated with stronger intrinsic reward preferences and weaker extrinsic reward preferences. Accordingly, the following hypotheses are proposed:

H3: Educational level is positively associated with intrinsic reward preference.
H4: Educational level is negatively associated with extrinsic reward preference.

2.3. Reward Preferences and Control Preferences

Contemporary research, as discussed by Verburg et al. (2018), distinguishes between three main forms of organizational control: process-based control, outcome control, and normative control, each relying on different mechanisms to guide and regulate employee behavior. Process-based control governs how work is carried out through formal rules, standardized procedures, monitoring systems, and clearly defined evaluation criteria, thereby promoting consistency and predictability. Outcome control, in contrast, focuses on what is achieved, emphasizing performance targets and results while granting greater discretion in task execution. Normative control represents a more subtle and indirect approach which, according to Verburg et al. (2018), operates through shared values, trust, and internalized norms that encourage employees to regulate their own behavior in line with organizational expectations.

This study concentrates specifically on process-based and normative controls, as these two forms differ fundamentally in their underlying logic and offer the most direct theoretical link to employees' reward preferences. Process-based control relies on explicit structures, formal monitoring, and externally defined standards, characteristics that are closely associated with extrinsic reward systems and performance-contingent incentives (Ouchi, 1979; Merchant & Van der Stede, 2011). Because such controls emphasize observability, measurability, and

compliance with predefined criteria, they resonate strongly with a preference for extrinsic rewards that are contingent on clearly specified performance outcomes (Tessier & Otley, 2012). Normative control, by contrast, functions through internal commitment, shared meaning, and-self-regulation, operating by fostering identification with organizational values rather than by imposing external monitoring. This form of control is therefore conceptually closer to intrinsic reward preferences, which emphasize autonomy, personal fulfillment, and internal satisfaction rather than externally administered incentives (Ouchi, 1979; Kunda, 1995).

Prior literature suggests that employees who place greater value on intrinsic rewards are more likely to respond positively to normative forms of control. Normative control seeks to guide behavior by fostering identification with organizational values and encouraging self-monitoring, rather than relying on close supervision or formal enforcement (Kunda, 1995). When employees perceive organizational norms as aligned with their own values, control is experienced less as an external constraint and more as a supportive framework for action (Alvesson, 2010). From a control-system perspective, this value congruence reduces the need for detailed monitoring and enhances the effectiveness of normative mechanisms (Ouchi, 1979). Empirical research further indicates that individuals differ systematically in their acceptance of organizational arrangements depending on the types of rewards they prioritize, reinforcing the idea that intrinsic reward preferences are closely associated with acceptance of value-based control systems (Cerasoli et al., 2014).

In contrast, employees who place greater importance on extrinsic rewards are more likely to favor process-based control. Process control provides clear behavioral guidelines, explicit performance criteria, and consistent monitoring, all of which facilitate transparent evaluation and the allocation of rewards based on compliance with predefined rules (Merchant & Van der Stede, 2011). Management control research highlights that formal control systems are most effective when paired with extrinsic reward structures, as both rely on measurability, standardization, and objective assessment (Tessier & Otley, 2012). Such arrangements reduce ambiguity and uncertainty by linking behavior, evaluation, and reward outcomes to explicit equivalence (Speklé & Widener, 2018). For individuals with strong extrinsic reward preferences, process control may therefore be perceived as an efficient and legitimate mechanism that emphasizes clarity, consistency, and fairness in performance evaluation (Ouchi, 1979).

Taken together, these arguments suggest that employees' reward preferences play a central role in shaping their preferred forms of organizational control.

H5: Intrinsic reward preference is positively associated with normative control.
H6: Extrinsic reward preference is positively associated with process-based control.

2.4. Evidence on Reward and Control Preferences among Diaspora/SIEs and Locals

The study of reward preferences and control preferences among local employees and diaspora has become increasingly important in international human resource management and migration research. Prior work shows that migration is often a self-selection process through which individuals with higher aspirations, adaptability, and career motivations are more likely to move abroad (Borjas, 1987; Chiswick, 1999). Diaspora and expatriate professionals, who are individuals who have pursued careers internationally while maintaining ties to their home country, frequently differ from local employees in their motivational patterns, career orientations, and work attitudes (Dickmann, 2018). Research also demonstrates that internationally mobile professionals tend to place greater emphasis on autonomy, professional growth, and competence development compared to local workers, who may prioritize stability or relational dimensions of work (Aryee et al., 1996; Chen & Shaffer, 2017). These differences can contribute to distinct patterns in reward expectations and preferred control mechanisms between migrants and locals.

Difference in Reward Preferences

Reward preferences differ substantially between diaspora professionals and local employees, reflecting the combined influence of experiences, cultural values, and career orientations. Research shows that diaspora professionals, particularly those who migrate through self-directed pathways as Self-Initiated Expatriates (SIEs), tend to prioritize personal development, global exposure, and boundaryless career opportunities more strongly than locally rooted employees (Cerdin & Selmer, 2013; Doherty et al., 2011) [2]. Because SIEs

[2] Self-Initiated Expatriates (SIEs) are individuals who independently decide to move and work abroad without being assigned or sponsored by an employer from their home country

voluntarily relocate rather than being assigned by an employer, migration represents a strategic pursuit of autonomy, growth, and enhanced career prospects (Andresen et al, 2019).

This self-driven mobility process is known to attract individuals who are proactive, adaptable, and resilient, traits that shape distinct motivational orientations and reward preferences compared to local employees (Froese & Peltokorpi, 2013; Shaffer et al., 2012). As a result, diaspora professionals place greater emphasis on intrinsic and developmental rewards linked to skill acquisition, meaningful work, and career advancement, whereas local employees tend to show stronger preferences for stability-oriented extrinsic rewards aligned with place- bound career paths and established cultural norms (Gesthuizen & Verbakel, 2011; Hofstede, 2001; Victor & Hoole, 2021).

However, because SIEs relocate voluntarily and without organizational sponsorship, they rely on a mix of financial incentives and developmental opportunities to sustain engagement. In these contexts, financial rewards tend to strengthen their extrinsic reward preference, while career development initiatives reinforce their intrinsic orientation toward learning, mastery, and long-term career growth (Chen & Shaffer, 2017). This dual emphasis produces a hybrid motivational profile that reflects both intrinsic aspirations and extrinsic considerations, including fair financial compensation for the risks associated with self-directed relocation.

Beyond immediate employment conditions, diaspora professionals frequently maintain transnational identities, balancing professional ambitions in the host country with emotional, social, and career ties to their countries of origin (Kuznetsov, 2019). This dual orientation shapes complex reward expectations that combine host-country opportunities for advancement and remuneration with a desire for cross-border recognition and, in some cases, contribution to home-country development (Cerdin & Selmer, 2013). Over time, as SIEs achieve greater career stability, social integration, and a sense of belonging in the host context, their reward preferences often evolve toward greater intrinsic satisfaction, placing increased value on meaningful work, autonomy, and personal growth (Chen & Shaffer, 2017; Richardson & McKenna, 2002).

In contrast, local employees' reward preferences are more deeply rooted in stable institutional, cultural, and socio-economic contexts. Their reward preference tends to emphasize employment security, predictable income, and fair treatment, reflecting long- standing expectations linked to place-bound career paths and stable social networks (Hofstede, 2001; Victor & Hoole, 2021). Empirical research shows that workers embedded in local labor markets prioritize job security, reliable benefits, and harmonious workplace relationships, often valuing these extrinsic and relational rewards more strongly than boundaryless career opportunities (Adamovic, 2023). Such reward preferences reflect broader cultural emphases on continuity, interdependence, and institutional trust.

In summary, prior literature suggests that diaspora professionals, particularly SIEs, tend to place greater emphasis on intrinsic rewards, such as autonomy, learning, and meaningful work, reflecting their voluntary mobility and development-oriented career trajectories. At the same time, they also value extrinsic rewards related to career progression and competitive compensation, given the risks and investments associated with self-directed international mobility. Local employees, by contrast, tend to place relatively greater emphasis on extrinsic rewards linked to stability, such as predictable income and job security, which are consistent with more place-bound and institutionally embedded career paths. These differences suggest that Diaspora/SIE employees are more likely to value intrinsic rewards, whereas Local employees are more likely to value extrinsic rewards.

H7a: Being a Diaspora/SIE employee is positively associated with intrinsic rewards.
H7b: Being a Local employee is positively associated with extrinsic rewards.

Difference in Control Preferences

Research on SIE careers consistently shows that internationally mobile professionals tend to exhibit high career agency and a proactive orientation toward skill development and career progression (Brewster et al., 2021; Despotovic et al., 2022). These motivational characteristics influence how diaspora professionals evaluate organizational authority and control, making arrangements based on trust, shared values, and internalized norms particularly salient. In this regard, normative control mechanisms are generally perceived as

more legitimate and motivating than systems relying on close supervision or rigid compliance, as they align more closely with autonomy-oriented career orientations (Chen & Shaffer, 2017). Empirical evidence further suggests that autonomy-supportive work environments are especially important for the adjustment and engagement of internationally mobile professionals. Studies show that autonomous motivation among expatriates is positively associated with outcomes such as work engagement and sociocultural adaptation, whereas controlled forms of motivation are more likely to hinder adjustment and wellbeing (Soares & Mosquera, 2024). Research in leadership and work-design literature similarly demonstrates that autonomy- supportive leadership enhances job resources and engagement, while controlling leadership styles and intensive monitoring are associated with increased strain and exhaustion (Sharma & Sharma, 2022).

Local employees, by contrast, are more likely to follow place-bound career paths embedded in relatively stable organizational, institutional, and social contexts. Such embeddedness is associated with stronger expectations of continuity, predictability, and long- term employment relationships, as employees develop durable ties to organizations and local environments (Gesthuizen & Verbakel, 2011). Research on employment stability and career embeddedness suggests that such contexts foster a preference for clarity, consistency, and formalized organizational procedures, as these features reduce uncertainty and support coordinated action (Hofstede, 2001; Gesthuizen & Verbakel, 2011). From this perspective, process-based control mechanisms, characterized by clearly defined rules, standardized procedures, and formal monitoring are perceived by local employees as legitimate and functional rather than constraining, particularly when they promote transparency and equal treatment.

More studies reinforce this interpretation by showing that employees operating in stable organizational settings often respond positively to structured performance management systems that provide clear expectations and evaluation criteria. Research on contemporary performance management indicates that formalized control practices enhance role clarity and reduce ambiguity when they are consistently applied and clearly communicated (van Elten & van der Kolk, 2024). Compared to internationally mobile professionals, local employees may rely less on autonomy-driven career agency and instead emphasize stability and embeddedness in their career trajectories (Feldman & Ng, 2007; Kalleberg, 2018). Normative control remains relevant

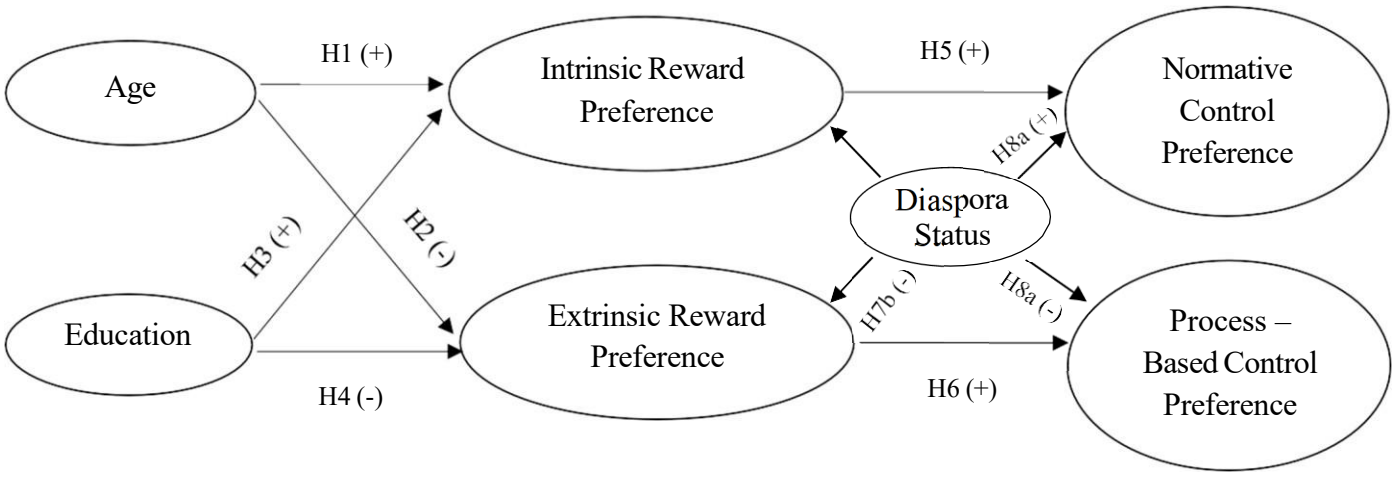
for local employees, particularly through shared organizational values and relational trust developed over time, but the relative importance of process-based control is likely to be stronger than for diaspora professionals. This suggests that local employees exhibit a different balance between normative and process-based control preferences, reflecting their more stable and institutionally embedded career trajectories.

Overall, the literature suggests that diaspora professionals tend to favor normative forms of control that align with autonomy and self-regulation, whereas local employees place relatively greater emphasis on process-based control that provides stability and procedural clarity. These differences imply that Diaspora/SIE employees are more likely to prefer normative control, while Local employees are more likely to prefer process-based control.

H8a: Being a Diaspora/SIE employee is positively associated with normative control.
H8b: Being a Local employee is positively associated with process-based control.

Figure 1 presents the conceptual model of the study, illustrating the hypothesized relationships between the constructs.

Figure 1: Conceptual model and hypotheses.



3. RESEARCH METHOD

3.1. Gathering Data Technique and Survey Design

Given the nature of the constructs examined in this study, namely demographic variables, reward preferences, and preferences for organizational control mechanisms, which are inherently subjective and not observable through secondary data sources, the research relies on survey-based primary data. Survey methods are widely used in organizational and management research to capture individual preferences, perceptions, and evaluative orientations, as they provide direct access to respondents' self-reported assessments (Hershcung et al., 2018).

An online survey was selected as the data collection method due to its efficiency, flexibility, and cost-effectiveness, as well as its suitability for reaching a heterogeneous group of respondents within a limited timeframe (Evans & Mathur, 2018). The questionnaire was administered using Qualtrics, which enabled structured data collection, prevented multiple submissions from the same respondent, and ensured secure data storage.

The survey link was distributed through multiple channels, including direct contacts, academic networks, and professional social media platforms such as LinkedIn, with the objective of increasing both the number and diversity of responses. This dissemination strategy resulted in a snowball sampling approach, which is commonly employed in quantitative research when access to a clearly defined sampling frame is limited (Corten et al., 2021). While this approach does not allow for the calculation of a precise response rate, it is appropriate for exploratory and predictive studies that focus on testing theoretical relationships rather than producing population-level estimates.

The questionnaire was administered in English and French, while the measurement scales were adapted from established instruments originally developed in English. To ensure clarity and minimize potential translation-related biases, all items were carefully reviewed and adapted to the study's context, with particular attention to wording, syntax, and conceptual equivalence (Speklé & Widener, 2018).

Several procedural remedies were implemented to reduce the risk of social desirability

bias, which is a common concern in self-reported behavioral research (Moorman & Podsakoff, 1992). Respondents were explicitly informed that there were no right or wrong answers, confidentiality was guaranteed, and a *"do not know / do not answer"* option was provided where appropriate. Participation was entirely voluntary, and respondents were free to discontinue the survey at any point. To further enhance participation, reminders were periodically shared, and respondents were informed that they could request a summary of the study's findings upon completion of the research, serving as a non-financial incentive (Hiebl & Richter, 2018).

The survey instrument was composed of established measurement scales adapted from prior literature to capture intrinsic reward preference, extrinsic reward preference, process-based control preference, and normative control preference. All items were carefully reviewed and, where necessary, slightly adapted to ensure conceptual clarity and contextual relevance while preserving their original theoretical meaning. Consistent with best practices in behavioral research, respondents were encouraged to answer honestly, and the survey design emphasized neutrality and confidentiality to mitigate response bias (Moorman & Podsakoff, 1992).

The study adopts a cross-sectional research design, as all data were collected at a single point in time. This design is appropriate given the study's objective of examining associations between demographic variables, reward preferences, and preferences for organizational control mechanisms, rather than changes in these constructs over time. Cross-sectional survey designs are commonly employed in organizational research when the aim is to capture individuals' attitudes, preferences, and evaluations at a given moment.

In total, the survey received 132 responses. All questionnaires were fully completed and contained valid responses for the constructs included in the analysis. As a result, no observations were excluded due to missing data, incomplete responses, or invalid response patterns. Consequently, the full set of 132 responses was retained for empirical analysis and used to estimate both the measurement and structural models.

The final dataset consists of 132 usable observations, with no missing values across the analyzed variables, indicating satisfactory data completeness and allowing for direct estimation of both the measurement and structural models.

In line with the predictive orientation of the research model and the presence of multiple latent constructs measured through several indicators, Partial Least Squares Structural Equation

Modeling (PLS-SEM) was employed for data analysis. PLS-SEM is particularly suitable for theory development and prediction-oriented research, especially when the focus is on explaining variance in key endogenous constructs and estimating complex relationships between latent variables.

3.2. Socio-demographic Sample Characteristics

Age Distribution

Respondents' ages range from 18 to 60 years, with a mean age of 27.14 years (SD = 6.67) and a median age of 25 years. The age distribution is moderately concentrated around early career stages, with the 25th and 75th percentiles at 24 and 27 years, respectively. Approximately 75% of respondents are aged 27 or below, indicating that the sample largely represents individuals in early to mid-career stages. Appendix 1 presents the age distribution of the sample used in this study.

Educational Background

With respect to the educational attainment currently pursued, the sample is predominantly composed of postgraduate students. The majority of respondents are enrolled in Master's degree programs (63.6%), followed by Bachelor's degree students (33.3%). Only a very small proportion of respondents report secondary education (2.3%) or doctoral studies (0.8%). Appendix 2 provides a detailed breakdown of the educational background of the sample.

Employment Status: Students vs. Workers

Out of the 132 respondents, 46 individuals (34.8%) are currently students, while 86 individuals (65.2%) are working professionals. This composition allows the study to capture both anticipatory preferences (among students) and experience-based preferences (among working individuals), while maintaining a clear analytical distinction between these two groups where relevant.

Diaspora / SIE Classification

The sample is international, but it is strongly dominated by Tunisian respondents: 87.1%

report Tunisia as their country of origin. Countries of residence are more dispersed, with 35.6% of respondents residing in Tunisia and 28.0% in Portugal, followed by France (9.8%) and Germany (6.1%). Appendix 3 provides a detailed breakdown of the residence status of the respondents.

In line with the study's definition, diaspora/ SIEs are respondents whose country of residence differs from their country of origin.

Based on this classification:

- 75 respondents (56.8%) are classified as Diaspora/SIEs
- 57 respondents (43.2%) are classified as Locals

This distribution provides sufficient representation of both groups to support the study's comparison of reward preferences and preferred control mechanisms across mobility contexts.

Gender Distribution

The sample includes 78 males (59.1%), 53 females (40.2%), and 1 respondent (0.7%) who preferred not to disclose their gender. While the sample is slightly male-dominated, it still provides sufficient gender diversity to reflect varied perspectives on rewards and organizational control.

Overall, the socio-demographic profile reflects a young, highly educated, and internationally diverse sample, with a substantial proportion of diaspora/SIE. This composition is particularly well suited to the study's objective of examining how reward preferences relate to preferences for process-based and normative control mechanisms between diaspora/SIEs and locals, as these constructs are most salient among individuals who are either actively engaged in organizational life or preparing to enter it.

3.3. Variables Measurement

The variables examined in this study are not directly observable and are therefore conceptualized as latent constructs. In line with best practices in management and organizational research, previously validated and theoretically grounded measurement scales were used to

ensure construct validity (Bedford and Speklé, 2018). The measurement of each construct is described below. The complete survey instrument is available upon request. Descriptive statistics for the constructs are presented in Table 1.

Age (AGE) was collected through the survey using self-reported measures, it was reported directly in years and treated as a continuous variable in the empirical analyses.

Education (EDU) item captured respondents' highest educational level across categories (secondary education, Bachelor's degree, Master's degree, and Doctorate/PhD), . These categories were recoded into a single binary indicator. Specifically, respondents with secondary education or a Bachelor's degree were coded as 0, while respondents with a Master's degree or a Doctorate (PhD) were coded as 1. The cut-off was selected to yield a reasonably balanced distribution between the two groups, improving the stability of estimation and enabling clearer interpretation (Hair et al., 2022).

Diaspora (DIA) status was operationalized as a binary proxy to capture whether a respondent is locally employed or internationally mobile. Specifically, respondents were classified as diaspora/SIEs when their country of residence differed from their country of origin, and as local employees when both countries coincided. This categorical indicator was then coded as 0 = local employee and 1 = diaspora/SIE. While the proxy allows for a clear and practical classification, it may not fully capture the complexity of international mobility, as some individuals may residue abroad for different reasons unrelated to employment.

Intrinsic Reward Preference (IRP) captures the extent to which individuals value rewards that are inherent to the work itself and related to personal fulfillment and self- development. This construct was measured using items adapted from established reward preference frameworks (e.g., Chiang & Birtch, 2007). Respondents were asked to indicate the importance they attach, in an ideal or future job, to the following intrinsic job attributes: job satisfaction, challenging work, opportunities to use skills and abilities, personal accomplishment, autonomy, responsibility, and job variety.

All items were measured using a 6-point Likert scale ranging from Not at all important to Very important, with an additional NS/NR option. Higher scores indicate a stronger preference for intrinsic rewards.

Extrinsic reward preference (ERP) reflects the extent to which individuals value externally administered rewards and tangible employment outcomes. In line with prior research distinguishing material, monetary, and status-related rewards from intrinsic job characteristics (Chiang & Birtch, 2007), this construct was measured by asking respondents to assess the importance, in an ideal or future job, of extrinsic job attributes. These include basic salary, individual performance incentives, team performance incentives, organizational incentive plans, overall benefits (e.g., company car), job security, job location, job title/status, authority or power, and flexible benefits (e.g., remote work arrangements).

Responses were collected using the same 6-point Likert scale as for intrinsic rewards, ranging from Not at all important to Very important, with an NS/NR option. Higher values indicate a stronger preference for extrinsic rewards.

Process-based control preference (PBC) captures individuals' acceptance of formalized organizational control mechanisms that regulate how work is performed. Consistent with the management control literature, this construct reflects preferences for explicit rules, standardized procedures, monitoring, and formal feedback systems that guide task execution (Verburg et al., 2018).

In this study, process-based control preference was measured using items assessing respondents' agreement with statements related to clear goals and role clarity, formal monitoring of progress, receiving feedback on goal achievement, the presence of written rules describing organizational operations, adherence to written rules and procedures, and formal procedures for resolving conflicts. Responses were collected using a 6-point Likert-type agreement scale ranging from Strongly disagree to Strongly agree, with an NS/NR option. Higher scores indicate a stronger preference for process-based control mechanisms.

Normative control preference (NC) refers to individuals' preference for value-based and self-regulatory forms of control that operate through shared norms, social expectations, and internalized organizational values rather than direct supervision or formal monitoring. This form of control emphasizes socialization, peer influence, and identification with organizational norms as mechanisms of coordination and compliance (Verburg et al., 2018).

Normative control preference was measured using items assessing respondents'

agreement with statements concerning the penalization of violations of unwritten rules, sanctions for violations of important organizational ethical values, and the use of peer pressure or social influence to encourage appropriate behavior. Responses were collected using the same 6-point Likert-type agreement scale as for process-based control, ranging from Strongly disagree to Strongly agree, with an NS/NR option. Higher values indicate a stronger preference for normative control.

Table 1: Descriptive Statistics for the Measurement Variables

Variable	N	P25	Mean	Median	P75	St Dev	Kurtosis	Skewness
IRP	132	3.57	3.93	4.00	4.36	0.61	2.39	-1.09
ERP	132	3.64	3.93	4.00	4.38	0.61	1.82	-0.96
PBC	132	3.50	3.88	4.00	4.31	0.79	1.26	-1.05
NC	132	3.29	3.70	3.86	4.04	0.69	0.56	-0.58

The mean values indicate that all constructs included in the model are evaluated above the midpoint of the scale, suggesting moderate to relatively high levels of reward and control preferences among respondents. IRP and ERP exhibit identical mean values (M = 3.93), indicating that respondents attach comparable importance to internally and externally oriented rewards. Preferences for organizational control mechanisms are also relatively high, with PBC (M = 3.88) slightly exceeding NC (M = 3.70).

Median values are close to the corresponding means for all constructs, which suggests a balanced distribution of responses without pronounced asymmetry. For IRP, ERP, and PBC, the median equals or slightly exceeds the mean, indicating that at least half of respondents report relatively high preference levels. The median for NC (3.86) is slightly higher than its mean, reflecting a moderate concentration of responses in the upper range of the scale.

Standard deviation values indicate a moderate level of dispersion across constructs. Reward preference variables (IRP and ERP) show relatively low dispersion (SD = 0.61), suggesting a fairly homogeneous evaluation among respondents. Control preferences display slightly greater variability, particularly for PBC (SD = 0.79), indicating more heterogeneity in respondents' acceptance of formalized control mechanisms.

Skewness values are negative for all constructs, indicating distributions that are slightly skewed toward higher response categories. This pattern is consistent with the observed mean and median values above the scale midpoint and suggests that respondents tend to report relatively strong preferences across reward and control dimensions.

Kurtosis values vary across constructs but remain within acceptable ranges. IRP and ERP exhibit higher kurtosis values, indicating a somewhat more peaked distribution with responses clustered around higher values. In contrast, PBC and NC show lower kurtosis, reflecting flatter distributions and greater variability in responses.

4. RESULTS AND DISCUSSION

4.1. The Model

In line with the objectives of this study, Partial Least Squares Structural Equation Modeling (PLS-SEM) was employed to estimate the proposed research model. PLS-SEM is a variance-based structural equation modeling technique that allows for the simultaneous estimation of measurement models and structural relationships between latent constructs. It is particularly appropriate when the primary aim is to explain variance in key endogenous constructs and to assess predictive relationships rather than to test a well-established covariance structure (Hair et al., 2019).

The choice of PLS-SEM over covariance-based SEM (CB-SEM) is justified by several characteristics of the research design. First, the proposed model includes multiple latent constructs measured by several indicators, as well as relatively complex relationships between reward preferences and control preferences. Second, the study adopts a prediction-oriented perspective, focusing on identifying the relative importance and explanatory power of different antecedents rather than on reproducing a theoretical covariance matrix. Third, PLS-SEM does not impose strict distributional assumptions and is suitable for models estimated with psychometric data commonly used in behavioural research, making it appropriate for the present dataset (Hair et al., 2017; Hair et al., 2019).

PLS-SEM analysis was conducted following a two-step procedure (Hair et al., 2017; Hair et al., 2019). First, the measurement model was assessed to establish indicator reliability, internal consistency reliability, and construct validity. Indicator reliability was evaluated through outer loadings, and indicators below recommended thresholds were reviewed and removed in an iterative manner when their exclusion improved composite reliability and/or convergent validity without undermining theoretical coherence. Convergent validity was assessed using AVE, and discriminant validity was examined via the Fornell–Larcker criterion.

In the second step, the structural model was assessed by examining collinearity among predictor constructs using VIF values, estimating path coefficients via bootstrapping, and evaluating explained variance (R^2) and effect sizes (f^2) for endogenous constructs (Hair et al., 2017). Model fit was additionally reported using the standardized Root Mean Squared Residual (SRMR) as a descriptive index, consistent with guidance for PLS-SEM reporting (Henseler et al., 2014). Taken together, these assessments ensure that hypothesis testing is based on a reliable measurement foundation and an interpretable structural specification.

4.2. Measurement Model Evaluation

Outer Loading Results and Indicator Retention

To examine the measurement model, indicator reliability was first assessed by analysing outer loadings. In line with established PLS-SEM guidelines (Hair et al., 2017; Hair et al., 2019), indicators with loadings above 0.70 were retained, whereas indicators with loadings below 0.40 were removed. For indicators with loadings between these thresholds, a stepwise evaluation was conducted whereby items were deleted only if their removal resulted in improvements in composite reliability (CR > 0.70) and/or average variance extracted (AVE > 0.50), as recommended by Hair et al. (2017).

For IRP, several indicators with low loadings were removed. The retained items (IR2, IR3, IR4, and IR6) exceeded the recommended threshold of 0.70, ensuring adequate indicator reliability and convergent validity. Similarly, for ERP, items were removed due to weak outer loadings and limited contribution to construct reliability. The remaining indicators (ER2, ER3, and ER4) displayed strong loadings, with several exceeding 0.70, indicating robust measurement properties.

Regarding PBC, items PBC3, PBC4, and PBC5 were excluded, as their loadings were below 0.70 and their retention did not lead to improvements in AVE or composite reliability. The retained indicators (PBC1, PBC2, and PBC6) showed acceptable to strong loadings, supporting the reliability of the construct. For NC, items NC1 and NC3 were removed due to a loading below the recommended threshold. The remaining indicators (NC2 and NC4) exhibited strong loadings (above 0.80), indicating satisfactory indicator reliability for this construct.

Overall, the retained indicators demonstrate satisfactory reliability across all constructs. The iterative item-removal procedure ensured an appropriate balance between statistical adequacy and theoretical relevance, consistent with best practices in PLS-SEM (Becker et al., 2012; Hair et al., 2019). Table 2 presents the final outer loadings after the indicator purification process. Several items were removed due to insufficient loadings and limited contribution to construct reliability.

Table 2: Outer Loadings of the Measurement Model (Final Indicators)

Construct	Item	Outer Loading
IRP	IR2	0.710
	IR3	0.795
	IR4	0.813
	IR6	0.810
ERP	ER2	0.774
	ER3	0.844
	ER4	0.833
PBC	PBC1	0.746
	PBC2	0.859
	PBC6	0.743
NC	NC2	0.930
	NC4	0.845

Internal Consistency Reliability and Convergent Validity Results

Internal consistency reliability and convergent validity were assessed after the indicator purification process, with the results reported in Table 3. Consistent with PLS-SEM guidelines, reliability was evaluated using Cronbach's alpha and composite reliability (ρa and ρc), with greater emphasis placed on composite reliability due to its suitability for PLS-SEM models (Hair et al., 2017; Hair et al., 2019).

As shown in Table 3, composite reliability values (ρc) range from 0.827 to 0.882,

exceeding the recommended threshold of 0.70 for all constructs, thereby indicating satisfactory internal consistency reliability. Cronbach's alpha values are acceptable for ERP (α = 0.753), IRP (α = 0.789), and NC (α = 0.741). For PBC (α = 0.686), Cronbach's alpha falls slightly below the conventional 0.70 threshold. However, this does not raise concerns regarding construct reliability, as Cronbach's alpha is a conservative measure that assumes tau- equivalence and equal indicator loadings, which are assumptions that rarely hold in PLS-SEM contexts (Hair et al., 2017; Hair et al., 2022). Accordingly, composite reliability is considered the more appropriate criterion, and its values confirm adequate internal consistency for all constructs.

Convergent validity was assessed using the average variance extracted (AVE). As reported in Table 3, all constructs exhibit AVE values above the recommended threshold of 0.50, ranging from 0.614 to 0.789, indicating that each latent construct explains more than half of the variance of its indicators (Fornell & Larcker, 1981; Hair et al., 2019). Overall, the results presented in Table 3 confirm that, following the removal of weak indicators, the measurement model demonstrates satisfactory internal consistency reliability and convergent validity, providing a solid basis for subsequent structural model analysis.

Table 3: Construct reliability and convergent validity

	Alpha	CR (ρA)	CR(ρC)	AVE
IRP	0.789	0.796	0.864	0.614
ERP	0.753	0.764	0.858	0.668
NC	0.741	0.813	0.882	0.789
PBC	0.686	0.707	0.827	0.615

Discriminant Validity Results (Fornell–Larcker Criterion)

Discriminant validity was assessed using the Fornell–Larcker criterion. As shown in appendix 4, the square roots of AVE, reported on the diagonal, exceed the corresponding inter-construct correlations for all constructs. For instance, the square root of AVE for NC (0.889) is greater than its highest correlation with another construct (0.533 with IRP), and the square root

of AVE for PBC (0.784) exceeds its highest inter-construct correlation (0.395 with ERP). Similarly, ERP (√AVE = 0.817) and IRP (√AVE = 0.783) display higher diagonal values than their correlations with the other constructs. Overall, these results provide clear evidence of discriminant validity for the measurement model (Fornell & Larcker, 1981; Hair et al., 2019).

4.3. Structural Model Evaluation

Collinearity Assessment Results (VIF)

Before testing the hypothesized relationships, we assessed the presence of collinearity among the exogenous constructs, as multicollinearity may bias the estimation of path coefficients and compromise the interpretability of the results. To address this issue, VIF values were examined for each structural path in the model. As shown in appendix 5, all VIF values range between 1.000 and 1.034, which is well below the conservative threshold of 5 suggested in the literature (Becker et al., 2015). These findings indicate that multicollinearity is not a concern in the present model and that the estimated path coefficients are not affected by redundancy among predictors.

Explanatory Power of the Structural Model (R^2)

The explanatory power of the model was assessed by examining the coefficients of determination (R^2) of the endogenous constructs. As reported in Table 4, the model explains 28.4% of the variance in NC and 15.6% of the variance in PBC, indicating moderate explanatory power for these key outcome variables. In contrast, the variance explained in IRP (R^2 = 0.033) and ERP (R^2 = 0.019) is low. While these values may appear modest, low R^2 values are not uncommon in behavioral and preference-based research, particularly when constructs are influenced by a wide range of individual and contextual factors not explicitly modeled (Raithel et al., 2012). Importantly, the primary objective of the study is to explain preferences for organizational control mechanisms rather than to fully account for the antecedents of reward preferences.

Table 4: Coefficients of Determination (R^2) for Endogenous Constructs

	R^2
IRP	0.033
ERP	0.019
NC	0.284
PBC	0.156

Effect Sizes of Structural Paths (f^2)

To further assess the substantive impact of the hypothesized relationships, effect sizes (f^2) were examined, and results are displayed in appendix 6.

Following Hair et al. (2017), f^2 values of 0.02, 0.15, and 0.35 indicate small, medium, and large effects, respectively. The results show a medium effect of ERP on PBC ($f^2 = 0.185$) and a large effect of IRP on NC ($f^2 = 0.396$), indicating that reward preferences make a meaningful contribution to explaining preferences for the corresponding control mechanisms.

By contrast, the effects of Age on both reward preference constructs are negligible (AGE → ERP: $f^2 = 0.016$; AGE → IRP: $f^2 = 0.001$). Likewise, the effects of EDU on ERP are negligible ($f^2 = 0.007$), while the effect of EDU on IRP is small ($f^2 = 0.030$), suggesting a limited but non-negligible contribution of education to explaining variance in IRP within this model.

Model Fit Assessment (SRMR).

Model fit was assessed using the Standardized Root Mean Square Residual (SRMR). The SRMR for the saturated model is 0.083, below the recommended cut-off of 0.10, indicating acceptable fit. By contrast, the SRMR for the estimated model is 0.164, exceeding this threshold. However, SRMR should be interpreted cautiously in PLS-SEM and is not typically treated as a strict goodness-of-fit test in variance-based SEM (Henseler et al., 2014). Accordingly, SRMR is reported as a descriptive fit indicator alongside collinearity, explanatory power, and effect size assessments.

Taken together with satisfactory collinearity diagnostics, meaningful effect sizes, and theoretically consistent path relationships, the overall results suggest that the proposed

model provides an adequate representation of the underlying relationships among reward preferences and organizational control preferences.

4.4. Discussion of Hypotheses

Table 5 presents the results of the structural model estimation and the corresponding hypothesis tests. Regarding the relationship between age and reward preferences, the results do not provide empirical support for H1, as AGE is not associated with IRP ($\beta = -0.034$, $p = 0.733$). However, H2 receives support at the 10% significance level, as AGE shows a positive association with ERP ($\beta = 0.127$, $p < 0.1$). Although prior literature suggests that reward preferences evolve over the lifespan, with older individuals placing greater emphasis on intrinsic rewards and younger individuals favoring extrinsic rewards (Kooij et al., 2011; Ng & Feldman, 2010), such patterns are not strongly reflected in the present sample. A plausible explanation lies in the relatively young and compressed age distribution of respondents, which may limit the variability necessary to detect age-related differences. In early career stages, individuals may not yet have developed sufficiently differentiated motivational profiles, resulting in weak or modest associations between age and reward preferences.

Turning to education, the results do not provide support for H4, as EDU is not related to ERP ($\beta = 0.174$, $p = 0.398$). However, H3 is supported at the 10% significance level, as EDU shows a positive association with IRP ($\beta = 0.364$, $p < 0.1$). Although the effect does not meet the 5% threshold, the direction aligns with theoretical expectations that higher education fosters autonomy and competence development (Deci & Ryan, 2000), which in turn promote intrinsic reward orientation. Nonetheless, limited variability in educational attainment and the dominance of postgraduate respondents may reduce statistical power to detect stronger effects.

Strong support is found for the hypothesized relationships between reward preferences and control preferences. In line with H5, IRP is positively and significantly associated with NC ($\beta = 0.533$, $p < 0.001$), exhibiting a large effect size ($f^2 = 0.396$). This finding is consistent with management control research highlighting that normative control relies on internalized values, self-regulation, and identification with organizational norms (Ouchi, 1979; Kunda, 1995). Individuals who derive inherent enjoyment from their work are therefore more likely to accept normative control mechanisms, as such systems align with their preference for

autonomy, meaning, and intrinsic psychological satisfaction

.

Similarly, H6 is strongly supported, as ERP is positively and significantly related to PBC ($\beta = 0.395$, $p < 0.001$). The associated medium effect size ($f^2 = 0.185$) indicates that ERP contributes meaningfully to explaining preferences for process-based control mechanisms. This result aligns with literature showing that process-based control systems, built on formal rules, monitoring, and standardized procedures, are closely compatible with extrinsic reward structures (Merchant & Van der Stede, 2011; Tessier & Otley, 2012). For individuals who prioritize tangible and outcome-based incentives, process control provides clarity, predictability, and transparency in performance evaluation, reinforcing perceived legitimacy.

Overall, the findings provide strong empirical support for the theoretical argument that alignment between reward preferences and control mechanisms is a key driver of control acceptance. Whereas demographic variables exhibit limited explanatory power, motivational orientations toward intrinsic and extrinsic rewards emerge as robust predictors of NC and PBC, respectively.

Table 5: Hypotheses Analysis

H (Exp. Sign)	Structural Path	Coeff.	t-value	Inference
H1 (+)	AGE → IRP	−0.034	0.341	Not supp.
H2 (-)	AGE → ERP	0.127**	1.655	**Supp.**
H3 (+)	EDU → IRP	0.364**	1.798	**Supp.**
H4 (-)	EDU → ERP	0.174	0.846	Not supp**.**
H5 (+)	IRP → NC	0.533***	7.639	**Supp.**
H6 (+)	ERP → PBC	0.395***	6.247	**Supp.**

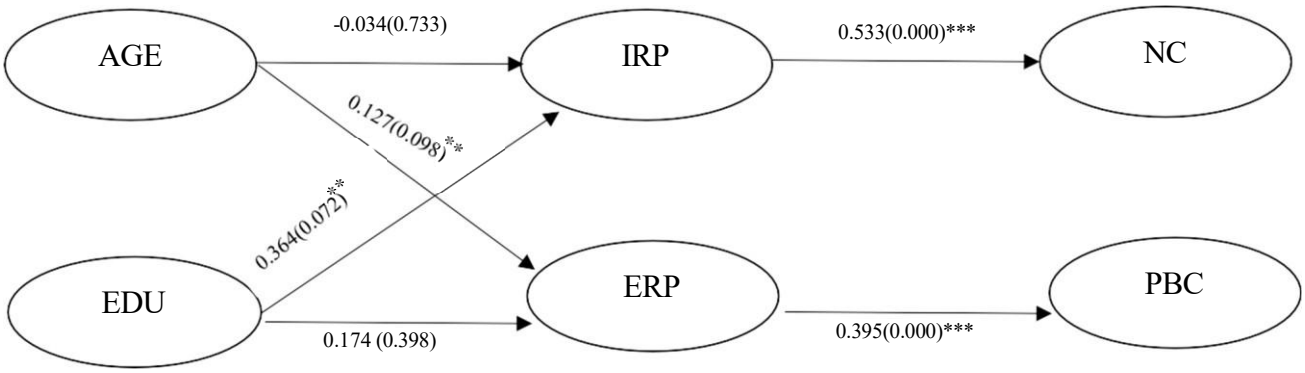
Notes: Exp. sign = expected sign.

*** Significant at $p < 0.01$ (two-tailed).

** Significant at $p < 0.1$ (two-tailed).

Path coefficients are standardized estimates obtained via PLS-SEM

Figure 2: Final Structural Model.



4.5. Additional Analyses

Beyond estimating the baseline structural model, additional analyses were conducted to deepen the examination of diaspora/SIEs status in the proposed framework. While the baseline model primarily tests the relationships between reward preferences and control preferences, these additional tests focus specifically on whether the variable DIA contributes to explaining, variation in reward preferences, variation in control preferences, and potential differences in the strength of the reward preferences– control preferences relationships across mobility groups. Collectively, these analyses strengthen the credibility of the findings by assessing robustness under alternative structural specifications and providing a more comprehensive empirical assessment of diaspora-related effects within the model.

These additional analyses are organized into two complementary parts. Part 1 applies a stepwise robustness strategy, in which the model is re-estimated in two sequential specifications: first linking DIA to the reward preference constructs (IRP and ERP), and then linking DIA to the control preference constructs (NC and PBC). This approach allows us to isolate where diaspora status may enter the model (rewards vs. controls) and to verify that the core reward preferences–control preferences relationships remain stable when DIA is introduced in a controlled manner. Part 2 extends the analysis by estimating a moderation model, where DIA is included not only as a direct predictor of control preferences but also as an interaction term with reward preferences. This second approach tests whether the strength of the reward preferences–control preferences relationships differ across DIA groups, thereby

assessing whether the reward preferences–control preferences alignment mechanism operates similarly for diaspora/SIEs and local employees.

Part1: Stepwise Tests of Diaspora Effects on Reward and Control Preferences (Robustness Check)

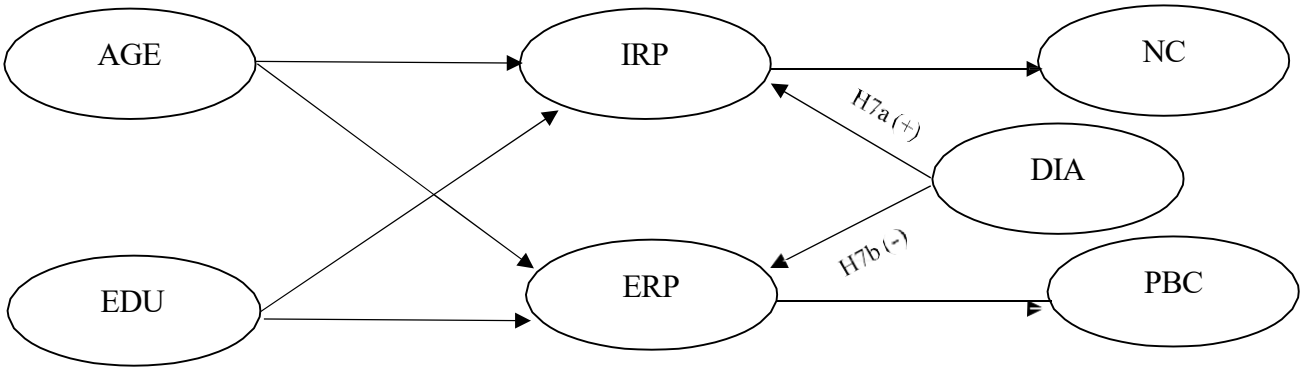
To examine whether diaspora/SIE status is associated with reward preferences and control preferences, as proposed in H7a–H7b and H8a–H8b and to assess the robustness of the baseline findings, we applied a stepwise modeling strategy. Rather than linking DIA simultaneously to both reward and control constructs, the model was estimated in two sequential specifications.

Across both steps, the core reward preferences–control preferences relationships were retained to verify that the main theoretical results remain stable under alternative specifications. This approach provides a targeted and conservative test of diaspora-related hypotheses while strengthening internal validity through a robustness assessment.

Step 1: DIA linked to Reward Preferences only

As a first step for this part, the structural model was re-estimated by linking DIA to IRP and ERP, while keeping the core relationships between reward preferences and control preferences as shown in figure 3.

Figure 3:Additional Analysis, (Step 1) Structural Model.



Appendix 7 presents the results of this stepwise estimation. Regarding diaspora-related differences in reward preferences, the results do not provide empirical support for H7a and H7b. Specifically, DIA is not significantly related to IRP ($\beta = 0.191$, $p = 0.334$) nor to ERP ($\beta = 0.013$, $p = 0.950$). This contrasts with prior research suggesting that internationally mobile individuals often exhibit autonomy and development-oriented career motivations (Doherty et al., 2011; Cerdin & Selmer, 2013; Chen & Shaffer, 2017), whereas locally embedded employees may place stronger emphasis on stability-oriented extrinsic outcomes (Hofstede, 2001; Gesthuizen & Verbakel, 2011; Adamovic, 2023). These results can be explained by the fact that migration is a selective and heterogeneous process (Borjas, 1987; Chiswick, 1999) and that SIE reward profiles may combine developmental motives with extrinsic considerations linked to relocation risks and labor-market constraints (Shaffer et al., 2012; Froese & Peltokorpi, 2013). In a young and highly educated sample, restricted variance may further limit the detection of systematic diaspora–local differences in reward preferences.

Turning to demographics, AGE remains unrelated to reward preferences. EDU is positively and significantly associated with IRP ($\beta = 0.402$, $p < 0.05$) but not ERP ($\beta = 0.177$, $p = 0.405$), which is consistent with SDT-based arguments that education strengthens autonomy and competence and thus intrinsic reward preferences (Deci & Ryan, 2000; Ryan & Deci, 2020; Niemiec & Ryan, 2009; Deci et al., 2017) and with prior evidence linking higher education to stronger intrinsic reward preferences (Van den Broeck et al., 2016).

Importantly, the core relationships between reward preferences and control preferences remain stable and significant, consistent with management control research linking NC to internalized values and self-regulation and PBC to formalized, performance-contingent control systems (Ouchi, 1979; Kunda, 1995; Merchant & Van der Stede, 2011; Tessier & Otley, 2012; Verburg et al., 2018).

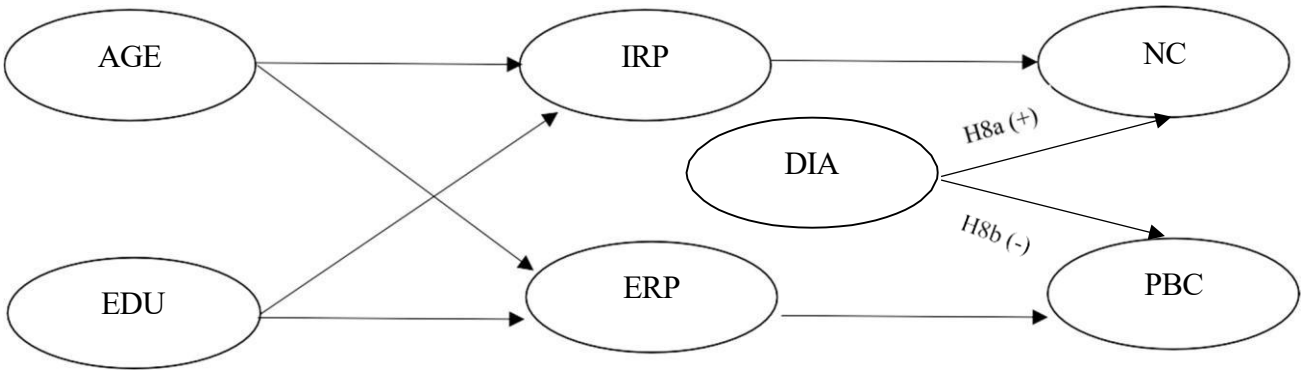
Overall, Step 1 supports the robustness of the reward preferences–control preferences relationships and indicates that DIA do not account for variation in reward preferences in this dataset.

Step 2: DIA linked to Control Preferences only

As a second step, the structural model was re-estimated by linking DIA directly to NC

and PBC to test H8a–H8b, while retaining the baseline relation between age, education and reward preferences, and the core reward preferences–control preferences relationships, as shown in Figure 4.

Figure 4: Additional Analysis, (Step 2) Structural Model.



Appendix 8 presents the results of this stepwise estimation and the corresponding hypothesis tests. Concerning diaspora/SIEs-related differences in control preferences, the results provide support for H8a at the 10% significance level. Specifically, the coefficient linking DIA to NC is positive and marginally significant ($\beta = 0.244$, $p < 0.1$). In contrast, the relationship between DIA and PBC is not significant ($\beta = 0.207$, $p = 0.229$), providing no evidence consistent with H8b.

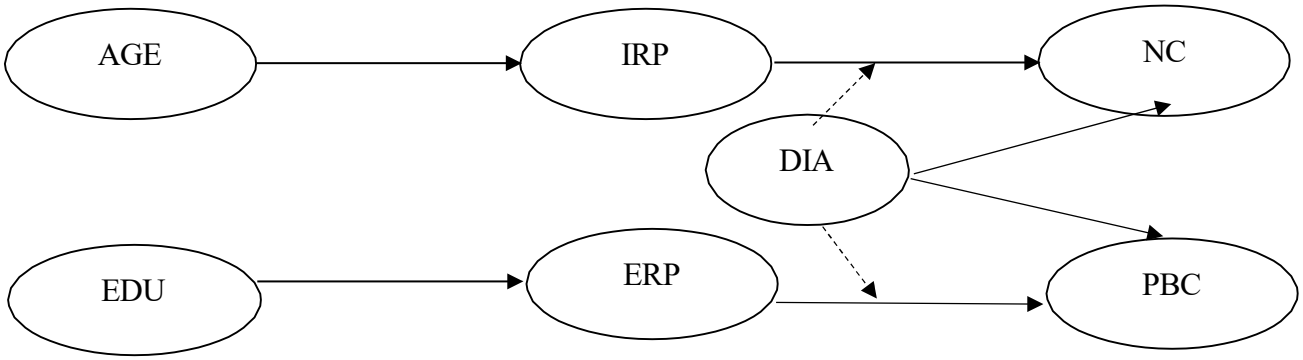
Importantly, the core reward preferences–control preferences relationships remain stable and strongly significant, consistent with management control research linking NC to internalized norms and self-regulation and PBC to formalized, performance-contingent control systems (Ouchi, 1979; Kunda, 1995; Merchant & Van der Stede, 2011; Tessier & Otley, 2012; Verburg et al., 2018).

Overall, Step 2 suggests that DIA accounts for some variation in control preferences, specifically for normative control at the 10% level, while the robust alignment between preferred rewards and preferred controls remains the primary explanatory mechanism in the model.

Part2: Moderation analysis (DIA as moderator)

To provide additional evidence on the role of DIA beyond direct group differences, we estimated a moderation model in which DIA was introduced as a direct predictor of NC and PBC, and a moderator of the reward preferences–control preferences relationships. Specifically, the model includes the interaction terms DIA × IRP (for NC) and DIA × ERP (for PBC), while retaining the baseline links from AGE and EDU to reward preferences and the core reward preferences–control preferences relationships. This specification allows us to further validate the DIA–control preference link (H8a–H8b) and test whether the strength of the reward preference –control preference alignment differs between DIA groups.

Figure 5: Additional Analysis, Structural Model with Moderation.



Appendix 9 presents the results of the moderation model. The direct relationship between DIA and NC is positive and significant at the 10% level ($\beta = 0.246$, $p < 0.1$), while the direct relationship between DIA and PBC remains non-significant ($\beta = 0.208$, $p = 0.227$).

With respect to moderation effects, the interaction between DIA and IRP predicting NC is not statistically significant ($\beta = -0.173$, $p = 0.321$). However, the interaction between DIA and ERP predicting PBC is negative and marginally significant at the 10% level ($\beta = -0.272$, $p < 0.1$). This suggests that the positive relationship between extrinsic reward preference and preference for process-based control is somewhat weaker for diaspora/SIEs than for locally embedded employees, although this effect should be interpreted with caution given its marginal significance.

Importantly, the main effects of IRP on NC and ERP on PBC remain positive and highly significant ($p < 0.01$), confirming the robustness of the reward–control preference alignment mechanism across all model specifications.

Finally, the core relationships remain positive and significant, consistent with the baseline model, while AGE remains unrelated to reward preferences and EDU shows a positive but non-significant association with IRP.

5. CONCLUSION

The purpose of this dissertation was to examine how reward preferences relate to preferences for organizational control mechanisms and whether demographic characteristics and international mobility help explain variation in these preferences. More specifically, the study addressed three research questions: (1) whether age and education are associated with intrinsic and extrinsic reward preferences, (2) whether intrinsic and extrinsic reward preferences translate into systematically different preferences for normative versus process-based control, and (3) whether diaspora/SIE status explains variation in reward and control preferences and/or moderates the reward–control preference relationships.

Regarding the first research question, the findings indicate that demographic characteristics display limited explanatory power for reward preferences in this sample. Age is not significantly associated with intrinsic reward preference and shows only weak evidence of association with extrinsic reward preference. Education is positively related to intrinsic reward preference at the 10% significance level but does not exhibit a significant association with extrinsic reward preference in the baseline model. These results contrast with prior research suggesting systematic age- and education-based patterns in reward orientations across the lifespan (Ng & Feldman, 2010; Kooij et al., 2011). A plausible explanation lies in the young and relatively homogeneous profile of respondents, which may restrict demographic variability and reduce statistical sensitivity for detecting such effects.

In contrast, strong and consistent evidence is found for the reward–control preference alignment proposed in the second research question. Intrinsic reward preference is positively

and significantly associated with normative control preference, whereas extrinsic reward preference is positively and significantly associated with process-based control preference. These findings indicate that individuals' preferences for how work is motivated are closely aligned with how they prefer organizational control to be exercised. The observed pattern is consistent with distinctions emphasized in foundational management control theories between value-based and formal control mechanisms and their underlying motivational assumptions (Ouchi, 1979; Kunda, 1995; Merchant & Van der Stede, 2011). Overall, differences in control preferences are better explained by motivational orientations toward intrinsic versus extrinsic rewards than by demographic proxies.

The third research question was examined through additional analyses focusing on diaspora/SIE status. Across stepwise robustness tests, diaspora/SIE status explains only limited variation in reward preferences and control preferences, while the core reward–control preference relationships remain stable when mobility status is introduced into the model. The moderation analysis indicates that the relationship between intrinsic reward preference and normative control preference does not differ significantly between diaspora/SIEs and locally embedded employees. For extrinsic reward preference and process-based control preference, the results suggest a marginal weakening of the relationship among diaspora/SIEs. Overall, however, the reward–control preference alignment mechanism appears to operate in a broadly similar manner across mobility groups in this dataset.

As with any study, the findings should be interpreted in light of several limitations. The cross-sectional design limits causal inference, and reliance on self-reported measures may introduce common method and social desirability biases, despite the use of procedural remedies. In addition, the concentration of respondents in early career stages may restrict demographic variability and reduce statistical sensitivity for detecting age- and education-based differences (Ng & Feldman, 2010; Kooij et al., 2011). Furthermore, the operationalization of the diaspora variable may not fully capture the distinction between locally employed and internationally mobile employees, as some individuals classified as internationally mobile may have relocated for reasons unrelated to employment. This may introduce measurement bias and affect the precision of the observed relationships.

Overall, the study provides consistent evidence that reward preferences are central predictors of how individuals prefer organizations to govern work. While demographic factors and international mobility show limited explanatory power in this dataset, the observed alignment between intrinsic versus extrinsic reward orientations and preferences for normative versus process-based control reflects key distinctions emphasized in management control theory and represents the most robust pattern in the empirical results.

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APPENDICES

Appendix 1: Age Distribution of the Sample

Variable	N	P25	Mean	Median	P75	St Dev	Kurtosis	Skewness
Age	132	24	27.14	25	27	6.67	10.83	3.15

Appendix 2: Educational Attainment of Respondents

Education level	N	%
Secondary education	3	2.3
Bachelor's degree	44	33.3
Master's degree	84	63.3
Doctorate (PhD)	1	0.8
Total	132	100.0

Appendix 3:. Country of Origin and Country of residence of respondents

Country	Country of origin	%	Country of Residence	%
Tunisia	115	87.1	47	35.6
Portugal	3	2.3	37	28
France	3	2.3	13	9.8
Germany	1	0.8	8	6.1
Italy	0	0.0	6	4.5
United Kingdom	1	0.8	3	2.3
Qatar	0	0.0	3	2.3
Russia	2	1.5	0	0.0
Singapore	0	0.0	2	1.5
Spain	0	0.0	2	1.5
Switzerland	0	0.0	2	1.5
United Arab Emirates	0	0.0	2	1.5
United States	0	0.0	2	1.5
Colombia	1	0.8	0	0.0
Egypt	1	0.8	1	0.8
India	1	0.8	1	0.8
Taiwan	1	0.8	1	0.8
Turkey	1	0.8	1	0.8
Ukraine	1	0.8	1	0.8
Uruguay	1	0.8	0	0.0
Netherlands	0	0.0	1	0.8
Total	132	100.0	132	100.0

Appendix 4: Discriminant validity (Fornell–Larcker criterion)

	AGE	EDU	ERP	IRP	NC	PBC
AGE	**1.000**					
EDU	- 0.182	**1.000**				
ERP	0.112	0.059	**0.817**			
IRP	-0.065	0.179	0.462	**0.783**		
NC	-0.094	0.166	0.420	0.533	**0.889**	
PBC	0.092	-0.043	0.395	0.290	0.279	**0.784**

Appendix 5: Collinearity Assessment of the Structural Model (VIF)

	VIF
AGE => ERP	1.034
AGE => IRP	1.034
EDU => ERP	1.034
EDU => IRP	1.034
ERP => PBC	1.000
IRP => NC	1.000

Appendix 6: Effect Sizes (f^2) for Structural Paths

	f^2	Interpretation
AGE => ERP	0.016	Negligible
AGE => IRP	0.001	Negligible
EDU => ERP	0.007	Negligible
EDU => IRP	0.030	Small
ERP => PBC	0.185	Medium
IRP => NC	0.396	Large

Appendix 7: Add. Analyses (Step 1) - Hypotheses Analysis

H (Exp. Sign)	Structural Path	Coeff.	t-value	Inference
H1 (+)	AGE → IRP	−0.049	0.480	Not supp.
H2 (-)	AGE → ERP	0.126	1.584	Not supp**.**
H3 (+)	EDU → IRP	0.402*	1.990	**Supp.**
H4 (-)	EDU → ERP	0.177	0.833	Not supp**.**
H5 (+)	IRP → NC	0.533***	7.648	**Supp.**
H6 (+)	ERP → PBC	0.395***	6.240	**Supp.**
H7a (+)	DIA → IRP	0.191	0.967	Not supp**.**
H7b (-)	DIA → ERP	0.013	0.063	Not supp**.**

Notes: Exp. sign = expected sign.

*** Significant at $p < 0.01$ (two-tailed).

* Significant at $p < 0.05$ (two-tailed).

Path coefficients are standardized estimates obtained via PLS-SEM.

Appendix 8: Add. Analyses (Step 2) - Hypotheses Analysis

H (Exp. Sign)	Structural Path	Coeff.	t-value	Inference
H1 (+)	AGE → IRP	−0.034	0.341	Not supp.
H2 (-)	AGE → ERP	0.127**	1.652	**Supp.**
H3 (+)	EDU → IRP	0.364**	1.798	**Supp.**
H4 (-)	EDU → ERP	0.174	0.843	Not supp**.**
H5 (+)	IRP → NC	0.528***	7.644	**Supp.**
H6 (+)	ERP → PBC	0.394***	6.324	**Supp.**
H8a (+)	DIA → NC	0.244**	1.727	**Supp.**
H8b (-)	DIA → PBC	0.207	1.202	Not supp**.**

Notes: Exp. sign = expected sign.

*** Significant at $p < 0.01$ (two-tailed).

**Significant at $p < 0.1$ (two-tailed).

Path coefficients are standardized estimates obtained via PLS-SEM.

Appendix 9: Add. Analyses — Structural Paths (Moderation Model)

H (Exp. Sign)	Structural Path	Coeff.	t-value	Inference
H1 (+)	AGE → IRP	−0.034	0.341	Not supp.
H2 (-)	AGE → ERP	0.127**	1.652	**Supp.**
H3 (+)	EDU → IRP	0.364**	1.798	**Supp.**
H4 (-)	EDU → ERP	0.174	0.843	Not supp**.**
H5 (+)	IRP → NC	0.605***	5.491	**Supp.**
H6 (+)	ERP → PBC	0.525***	5.530	**Supp.**
H8a (+)	DIA → NC	0.246**	1.722	**Supp.**
H8b (-)	DIA → PBC	0.208	1.209	Not supp**.**
	DIA×IRP → NC	-0.173	0.993	Not supp**.**
	DIA x ERP → PBC	-0.272**	1.723	**Supp**

Notes: Exp. sign = expected sign.

*** Significant at $p < 0.01$ (two-tailed).

**Significant at $p < 0.1$ (two-tailed)

Path coefficients are standardized estimates obtained via PLS-SEM.