

A STUDY OF FACTORS AFFECTING JOB'S SATISFACTION OF EMPLOYEES IN ACCOUNTING FIRMS IN BANGKOK

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Abstract: *The objective of this paper is to examine factors that are related to job satisfaction in accounting firms in Bangkok. The research model includes major factors, such as, job stress, organizational commitment, job autonomy, organizational conflict, quality of work life, remuneration and supervision. They are hypothesized to relate to job satisfaction. The sample size of this study are 250 accountants in 7 selected accounting firms in Bangkok. The data are collected by using convenience sampling technique and Pearson correlation is employed to test the hypotheses. The findings indicate that job stress, organizational commitment, job autonomy, organizational conflict, quality of work life, remuneration and supervision have significant correlation with job satisfaction. They are crucial for improving the level of job satisfaction of these accounting firms.*

Key words: *job satisfaction, organizational commitment and conflict, job stress, job autonomy, quality of work life, remuneration, supervision, accountants*

1. Introduction

In Thailand, some accounting firms are encountering a rising problem of high turnover rate of their employees. The nature of auditing work, professional conflict, work environment, remuneration, pressure inside and outside these firms may cause the problem. However, according to (Poon, 2004; Summer and Niederman, 2004; Foreman, 2009; Igbaria and Guimaraes, 1993), job dissatisfaction is one of the main factors that leads to employees' turnover. The negative outcome of job dissatisfaction also includes reducing work effort and increasing the error rate which increase the incident rates (Masia & Pienaar, 2010).

University, Oregon, USA in 1986 and Doctor of Philosophy in Economics from University of the Philippines (Diliman) in 1994.

Therefore, job satisfaction is crucial for and conducive to increasing work effort and performance of individuals that affect their companies (Dillard and Ferris, 1989; Brierley, 1999; Pasewark and Viator, 2006). So, it is imperative to identify factors that affect job satisfaction in these accounting firms in order to provide solutions to reduce the turnover, and subsequently increase employee performance as well as loyalty.

According to Sang *et al.* (2008), job satisfaction can be recognized as an emotional reaction to employee's job that results from the actual consequences with those that are expected. Hence, if firms can find factors that affect job satisfaction, they will help decrease the problem of poor

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occupational well-being of employees in the organization (Masia&Pienaar, 2010). Norris and Niebuhr (1983) indicated that job satisfaction is essentially assorted with several dimensions of organizational commitment and professionalism. Accounting firms' employees who are given the appropriate professional surroundings are more likely to have higher level of job satisfaction. Fisher (2001) stated that job stress and job satisfaction have significant relationship. Pasewark and Viator (2006) showed that there is a significant relationship between the perception of work interfering with family, turnover intentions and public accountant's job satisfaction. Factors, such as, job stress, organization commitment, job insecurity, job autonomy, organizational professional conflict, remuneration, quality of work life, promotion, supervision, teamwork, are considered influencing factors to job satisfaction (Eskildsen&Kristensen, 2004; Bamber&Lyer, 2009; Masia&Pienaar, 2011). Nevertheless, the important components of the auditor's professional surroundings such as the firm's tone at the top and job autonomy have not been investigated inconjunction with job satisfaction of auditors.

This paper attempted to examine crucial factors that affect job satisfaction in accounting firms focusing on job autonomy, job stress, organizational commitment, organizational professional conflict, quality of work life and remuneration. The researcher expected that the findings would provide information as well as solutions to assist accounting managers in these firms. They will also know how to make them satisfied, improve their performance and stay

longer with the firms. The findings are crucial resources for management, business plan and strategy development. They can be applied to other accounting firms which have similar nature of work. The related variables examined in the model for such purposes will be further discussed accordingly in the literature review.

2.Literature Review

Job Satisfaction

According to Wickramasinghe (2009), job satisfaction is consolidations of physiological, psychological and environmental situation that make employees express their feeling that they are satisfied with their career. Ho, *et al.* (2009) described that the job satisfaction level relies on the distinction between what employees obtain from their job and their expectation. Moreover, Masia and Pienaar (2010) mentioned that job satisfaction is an optimistic emotional circumstance which reflects employees' emotional response to the content of perception and attribute of specific aspects of job state. In the job satisfaction, there are elements and levels where employees like or dislike their career.

Job autonomy and job satisfaction

Job autonomy can be defined as independence relished by an expert to use individual decision in using his /her knowledge of profession (BamberandIyer, 2009). According to Shafer, *et al.* (2002), the demand of autonomy alludes to the professionals and willing to be free to make a decision about their career. Moreover, autonomy can be described as level to which job gives independence, freedom and alternatives to employee in the working schedule and also in deciding which

schemes to use in achieving that task (Montgomery, *et al.*, 1996).

Strawser *et al.* (1969) indicated that the accountants in the certified public accountant, known as CPA, companies respect the opportunity to exercise high scales of freedom. Two studies found that internal auditors with job autonomy provided are likely to have higher auditors' professionalism (Fogarty & Kalbers 2000). According to Spector (1986), people with higher levels of job autonomy are likely to have more job satisfaction and motivated. Therefore, giving a chance to the employee to apply his / her professional decision can enhance the auditors' appreciation for the trust that firms are giving to them.

H1: Job autonomy has a positive impact on job satisfaction.

Job stress and job satisfaction

Larson (2004) stated that any organizations' conditions that pose a menace to the employee can refer to the job stress. It also includes requirement of a job that employees cannot achieve or the deficiency of adequate resources to achieve the requirement in their jobs. Masia and Pienaar (2010) stated that work stress comprises of the confliction of function, work overload, and uncertainty of employees' responsibility. In every organization, the job stress is built from the combination of expectations of each employee's behavior from all parts in the organization (Ho *et al.*, 2009). Montgomery, *et al.* (1996) mentioned that in the financial services business, there are about seventy-five percent of turnover rate which is seriously a consequence of job stress.

Fairbrother and Warn (2002) studied on workplace dimensions,

stress, and job satisfaction. They found that stress combined with work dimensions explained 65 percent of the variation of job satisfaction, and the stress had a moderate negative correlation with job satisfaction. Dua (1994) also studied on job stress, employees' health in both physical and emotional on job satisfaction. The researcher found that the high level of job stress was blended with low level of physical health, emotional health with high level of job dissatisfaction. Evidences show a relationship between health, job stress and job dissatisfaction.

H2: Job stress has a negative impact on job satisfaction.

Organizational commitment and job satisfaction

Shafer, *et al.* (2002) defined the organizational commitment as a powerful faith and agreement of firm's objectives and values, a contention to put efforts on the side of firm and a powerful will to retain the firm enrollment. Ho, *et al.* (2009) demonstrated that organizational commitment is the voluntariness of employee to devote working endeavor and also faithfulness to their organization. According to Masia and Pienaar (2010), the psychological channel between employees and their organization is organizational commitment that could decrease the possibility that employees will leave the organization intentionally.

Organizational commitment is the psychological connection between the organizations and their employees. It decreases the possibility that employees will depart the organizations deliberately (Allen & Meyer, 1990). It relates strength of employees' recognition and collaboration with their organizations. In the meantime, employees who are

extremely satisfied with their organizations' responsibilities have high level of organizational commitment (Kotze, 2005; Paul & Maiti, 2005; Probst & Brubaker, 2001).

Anari (2012) found organizational commitment of teachers is positively correlated with job satisfaction. This relationship is consistent with the previous studies by (Rose, 1991; Petrides & Furham, 2006).

H3: Organizational commitment has a positive impact on job satisfaction.

Organizational professional conflict and job satisfaction

Shafer (2009) explained organizational professional conflict as the product disagreement between the engagement of organizational and professional. However, the organizational goals may be different from professional goals because the organizations incline to be concerned more on existence and economic regulation (Luiet al., 2001). Employees in the organization might undergo different organizational and professional expectation, which concern about appropriate forms of role behavior. As stated by Bamber and Lyer (2009), organizational professional conflict can arise when values are inconsonant with the professional values, for example, professional autonomy and sustaining quality standards.

Organizational professional conflict has been used to inspect between the tightness of auditor company demands and possible competing professionalism (Brierley, 1998; Bamber and Iyer, 2002). Bamber and Lyer (2009) found that organizational professional conflict has a large negative effect on job satisfaction. Conversely, organizational

professional conflict was found to have large positive impact on organizational turnover intentions. In conclusion, the organizational professional conflict can cause harmful effect on employees' work behavior and attitudes which may affect the employees' job satisfaction.

H4: Organizational professional conflict has a negative impact on job satisfaction.

Quality of work life and job satisfaction

Quality of work life is a combination of particular attributes such as sufficiency and the quality of organizations' facilities, working conditions such as organizations' procedures, rules and policies, supervisor's style and also general environment factors in the organization (Noor & Abdullar, 2012). According to Koonmee, *et al.* (2010), quality of work life is determined as the strength and weakness in working conditions.

One significant attention for employers is the employee's perception about quality of work life. This attracts employer to improve his/her employees' job satisfaction since perception performs an important function in employees' decision making to enroll, stay with, or leave the company (Bangtasos, 2011). Lee *et al.* (2007) found that work life quality has a positive impact on job satisfaction. Behar *et al.* (2004) states that work life quality is greatly related to several components of job satisfaction, for example; psychological support in the workplace, physical working environment and free time for lifestyle and sports. Lee *et al.* (2007) found that work life quality has a positive impact on job satisfaction

H5: Quality of work life has a positive impact on job satisfaction.

Remuneration and job satisfaction

According to Cybinski and Windsor (2013), remuneration can be determined as the sum of fixed income, which are base salary and fringe benefits, and short-term income such as bonus. Nowadays in many large organizations, executive remuneration is not only comprised of a base salary and bonuses, it also includes the stock options and restricted share as well. In order to convince the executives to maintain their position, the organization should provide the proper remuneration that meets the executives' expectations (Nyombi, 2014).

As stated in Ting (1997), there is a relationship between remuneration and job satisfaction among public sector employees. Likewise, Robbins (2003) stresses that the fair compensations, which mention about bonus systems that are experienced as reasonable and in line with the expectation of employees, are job satisfaction's powerful element. Additionally, Kebriael and Moteghedhi (2009) stated that employees in the organization characterized the job dissatisfaction to the low payment and remuneration. Moreover, Naeem Ilham, *et al.* (2011) found a positive relationship between remuneration and job satisfaction among civil employees in the Republic of Maldives.

H6: Remuneration has a positive impact on job satisfaction.

Supervision and job satisfaction

According to Ratliff, *et al.* (1993), supervision includes all needful path to make sure that all works are managed effectively and efficiently. Supervision always begins with the primary procedures to make any assigned task to be completed. Moreover, there are several significant parts of the supervision once any

project has been approved such as instructing the employees on their job assigned, managing the proper amount of the employees' works, among others (Ratliff, 1993). Strandler (2014) stated that supervision becomes more control on time efficiency and accomplishment. Moreover, the method of supervision should be done accordingly to the coaching method (Mead *et al.*, 1999).

According to Smucker, *et al.* (2003), there is a positive correlation between supervision and job satisfaction. Supervision is a key role to create job satisfaction when the capable manager can give support and guidance in both emotional and technical on work-related duties (Robbins, 2003). Ladebo (2008) demonstrates that supervision is one of the job satisfaction's predictors that has an influence on job performance and employees' behavior in organization.

H7: Supervision has positive impact on job satisfaction.

3. Research methodology

Zikmund (2004) defined target population as a group of specific people who is related to the research objective. The target population in this study are accountants in seven selected registered accounting firms in Bangkok. The samples selected in this study represent various positions of the population. Roscoe (1975) stated that the most proper sample size for doing research is between 30 and 500 respondents. Hence in this study, the researcher focused on 250 accountants in different levels of the selected accounting firms.

According to this sample size, the researcher decided to use confidence level at 95%; thus, the error of sampling

in this research is 5%. It means that every 95 out of 100 selected samples are real population (Easton, V. & McColl, J., 1997). Non-probability purposive, convenient and quota sampling techniques were used for the questionnaire distribution.

All variables employed in the model are measured with multi-items. Questionnaire constructed for each variable is based on the reviewed literatures as follows -Job autonomy from Bamber and Iyer (2009), Job satisfaction from Wickramasinghe (2009), Job stress from Larson (2004), Organizational commitment from Masia and Pienaar (2012), Organizational professional conflict from Bamber and Lyer (2009), Quality of work life from Koonmee, et. al. (2010), Remuneration from Cybinski and Windsor (2013), Supervision from Ratliff, et al. (1993). Five-point Likert Scales are used.

Descriptive statistics are employed for discussing descriptive analysis of all the variables, and Pearson's correlation coefficients for testing all the seven hypotheses, and Cronbach's alpha coefficient to determine reliability of the research instrument.

4. Discussion of Results, Implications and Recommendations

The findings show a moderate level of job satisfaction among employees in the seven accounting firms. The model has also identified seven factors that help explain job satisfaction. The study has found job stress and organizational professional conflict are negatively related to job satisfaction. While organizational commitment, job autonomy, remuneration, quality of work life and

supervision are positive factors that are related to job satisfaction. They are important factors that can bring about employees' satisfaction which in turn can reduce employees' turnover intention, and increase employees' performance and loyalty. A detail discussion of each finding and its implications will be provided as follows.

Job stress is found to prevail and a moderate and negative relationship exists between job stress and job satisfaction ($r = -.508^{**}$). This is consistent with Kerry Fairbrother and James Warn (2003). Currently, job stress significantly reduces job satisfaction. Therefore, to increase the level of job satisfaction, the management team should try to decrease the level of job stress. There are several strategies to decrease the level of job stress. In accordance with our job stress components, job stress can be reduced by allowing the accountants to utilize their time appropriately, making them clear with their responsibilities, assigning them only jobs that are necessary, letting them work in line with policies and guidelines, assigning them with relatively adequate work, among others.

The findings show a moderate level of organizational commitment, a moderate and moderate and positive relationship exists between organizational commitment and job satisfaction ($r = .534^{**}$). This is consistent with Rose (1991) and Petrides and Furham (2006).

At present, organizational commitment moderately increases job satisfaction. Therefore, to increase a higher level of job satisfaction, the

management team should try to increase the level of existing organizational commitment.

Organizational commitment can be increased by making accountants feel proud to be a part of the organization, making them caring about the future development of the organization, making them willing to pass on their working experience to new staff, among others.

The findings show a moderate level of job autonomy, low and positive relationship exists between job autonomy and job satisfaction ($r = .255^{**}$), which is consistent with Fogarty and Kalbers (2000) and Spector (1986). Therefore, to increase the level of job satisfaction, the management team should try to increase the level of existing job autonomy. Job autonomy can be increased by giving the accountants more freedom to decide how to go about doing things at work, giving them considerable opportunity for independence and freedom in how they do the work, allowing them to use their personal initiative or judgment in carrying out the work, and so forth.

The findings show a moderate level of organizational professional conflict and a moderate but negative relationship exists between organizational professional conflict and job satisfaction ($r = -.452^{**}$), which is consistent with Bamber and Iyer (2009).

Therefore, to increase the level of job satisfaction, the management team should try to decrease the level of existing organizational professional conflict. Organizational professional conflict can be reduced by giving accountants the opportunity to fully express themselves, letting them act according to their professional

judgment synchronizing with the work standards and procedures of the firm, and so forth.

The findings show a moderate level of remuneration and a moderate and positive relationship exists between remuneration and job satisfaction ($r = .409^{**}$), which is consistent with Ting (1997), Robbins (2003) and Kebriael and Moteghedhi (2009). To increase the level of job satisfaction, the management team should try to improve the level of current remuneration. Remuneration can be improved by providing the accountants with proper pay corresponding to their works, benefits package, job's vacation / leave policy, and so forth.

The findings show a moderate level of quality of work life and a moderate and positive relationship exists between quality of work life and job satisfaction ($r = .563^{**}$), which is consistent with Bangtasos (2011), Lee *et al.* (2007), and Behar *et al.* (2004). Therefore, to increase the level of job satisfaction, the management team should try to improve the level of existing quality of work life. Quality of work life can be increased by providing the accountants with adequacy of facilities for their job, providing them with proper employment conditions, and so forth.

The findings show a moderate level of supervision and a strong and positive relationship between supervision and job satisfaction ($r = .656^{**}$), which is consistent with Smucker *et al.* (2003), Robbins (2003), and Ladebo (2008).

Therefore, to increase the level of job satisfaction, the management team

should try to improve the level of current supervision. Supervision can be improved by giving accountants positive feedback on their works, rewarding them when they do well, giving them personal attention when they feel rejected, among others.

5. Conclusion

The study has found that job stress, organizational professional conflict, organizational commitment, job autonomy, remuneration, quality of work life and supervision are crucial factors that affect job satisfaction of employees in the accounting firms. However, the impact will be low, moderate or strong based on the correlations found. The impact will be relatively low for job autonomy, moderate for job stress, organizational commitment, organizational professional conflict, remuneration and quality of work life but strong for supervision. The findings show that they are important factors that can increase the level of employees' satisfaction in these accounting firms. The above suggestions and recommendations based on the findings are useful for these accounting firms to make their employees satisfied. Subsequently, they can help both reduce employees' turnover intention and increase employees' performance as well as loyalty of accounting firms.

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