

# A Study Of The Relationships Between Career Orientation, Achievement Motivation, Job Satisfaction, And Intention To Stay For Auditors: Using Big CPA Firms As An Example

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## Abstract

*As the high turnover rate has long plagued the accounting firms, the study investigated the relationships between career orientation, achievement motivation, job satisfaction, and intention to stay for auditors in Taiwan accounting firms. Variables were chosen due to their potential concerns to auditors' intention to stay in the accounting firms. A carefully validated instrument was used to obtain the data. The responses of 122 auditors, with at least one year of audit experience, were drawn from the five biggest accounting firms in Taiwan. LISREL was used to evaluate the empirical data with the hypothesized model and test the results. The results of the empirical test led us to two results: (1) auditors with higher degrees of achievement motivation have higher degrees of job satisfaction, and (2) auditors with higher degrees of job satisfaction have higher degrees of intention to stay.*

## Introduction

People are always the most precious assets and very hard to replace in the company. However, how to retain employees and lower the turnover rate has been plaguing accounting firms for a long time. Accounting firms have to recruit many new employees every year and give them lots of trainings. What happens is that accounting firms can not only retain many experienced auditors, but also have to invest resources and huge costs to train new employees. Therefore, how to retain talented and experienced auditors and keep them in the firm is a very important issue for accounting firms.

Everyone has their different reasons to work in accounting firms. Some employees value good trainings of accounting firms that can help promote their abilities, while others value opportunities to understand the pulsation of different companies and industries. Some employees are even desirable of the stable environment that accounting firms offer. Van Maanen and Schein(1977) pointed out that there are some important factors in one's life development, such as personal ability, requirement and values. People rely on these factors to develop their professional concept. Because everyone's abilities, needs and values are different, we want to determine which kind of career-oriented people are willing to work in accounting firms. And which kind of career-oriented people view the job in accounting firms as a dividing board and then changing job? This is one of the research motivations in the study. If accounting firms can understand these reasons and everyone's characteristic when recruiting new employees, maybe they can get the most suitable employees for themselves, and effectively reduce the obsession of low intention to stay and high turnover.

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*Readers with comments or questions are encouraged to contact the authors via email.*

The existing literature shows that employees with higher achievement motivation tend to have higher degrees of job satisfaction and intention to stay. As the working contents in accounting firms are very busy and challenging, it seems reasonable for people who have high achievement motivations to do this job. However, the accounting firms often have a high employee turnover rate. Is this because accounting firms do not recruit the auditors who have high achievement motivation or because every auditor's career orientation is different or something else? This is a question that is worthy of study.

Chang and Hsu (1993) found out that job satisfaction is negatively related to intention to leave. It suggests that when employees have a higher level of job satisfaction, their intention to leave will be lower and their intention to stay will be higher. But the variables of influencing employees' intention to stay are not just job satisfaction. So when auditors are satisfied with their work, but if the work contents and types do not fit with their career orientation, will they still want to change their work environment? Or if auditors are satisfied with their job but their working contents do not fit with their achievement motivations, are there any influences on their intention to stay? This is also a point that this study will explore.

The behavior of leaving the job has caught much attention in accounting firms for a long time. It is because the high percentage of leaving accounting firms to other companies may result in bad feelings of the employees and the difficulties of distributing task assignments within the teams. Thus, the purpose of the study is to understand the effect of career orientation, achievement motivation and job satisfaction on auditors' intention to stay.

## **Literature Review And Hypothesis Development**

### **Career Orientation**

Career, different from work and profession, emphasizes on one's life. There are several definitions of the concept of career. Adams (1991) outlines four broad uses of the term career: advancement, being tied to a profession, a life-long sequence of jobs, and as a lifelong sequence of role-related experiences. The latter definition is more inclusive, and allows us to view a career as a life-long process that "represents a person's movement through a social structure over time" (Hall, 1987).

The subjective sense of where one is going in one's work life is the concept of "internal career." As contrasted with "external career," the formal stages and roles that are defined by organizational policies and societal concepts of what an individual can expect in the occupational structure (Schein, 1978). In studying careers longitudinally, it became evident that most people form a strong self-concept which holds their internal career together even as they experience dramatic changes in their external career. Schein(1978) called this self-concept "career anchor" and found it helps to illuminate how people made career choices.

Everyone has a different career goal and ideal, and that is why everyone's career decision is different. So even two people are in the same environment, their career plannings may still be different. Van Maanen and Schein (1977) suggested that one's self-ability, need, and value are important factors in one's career development. According to these factors, people will develop their occupational self-concept. Because few people will change their career orientation, it is very important to understand their career orientation before they plan their career.

### **Relationship Between Career Orientation And Intention To Stay**

According to the theory of career orientation, if employees could have a job matching up with their career orientation, they will enjoy their job and perform well. On the contrary, if their occupations do not fit with their career orientation, they won't have a good performance and want to change their jobs. Therefore, they will have an intention to leave.

There are limited positions in an organization, and not everyone can get what his or her desired promotion. When facing this kind of situation, employees with different career orientations will have different solutions. For example, people who have security/stability orientations may tolerate this kind of situation and continue to work in

this company. But people who have entrepreneurial creativity orientation may not have intention to stay and may leave this job. So everyone will look for a job that is close to his/her career orientation and career orientation will also affect one's decision to stay or leave his/her job.

There are few studies examining auditors' career orientation and intention to stay in accounting firms. In other industries, Lee (2000) investigated Taiwan expatriates' intention to stay in Mainland China and found that people whose career orientation indicates "getting free" have negative impact on their intention to stay. Chen (2002) examined the credit department of farmers' association in Taipei county and found that career orientation has obviously affected their intention to leave.

### **Achievement Motivation**

Although there is considerable disagreement over the precise definition of motivation, a general definition of motivation consistent with a cognitive approach is "the process whereby goal-directed activity is instigated and sustained" (Pintrich and Schunk, 1996). Motivation provides an important foundation to directing one's activities including such cognitive actions as planning, organizing, making decisions, learning, and assessing progress. Achievement is defined as task oriented behavior that allows the individual's performance to be evaluated according to some internally imposed criterion, that involves some standard of excellence (Spence and Helmreich, 1983).

### **Relationship Between Achievement Motivation And Job Satisfaction**

Achievement motivation is considered highly linked with job satisfaction. Employees with higher achievement motivation will concentrate their attention on their job and then attract the boss's attention. Due to that, bosses will appreciate this kind of employees and give them chances to show their abilities; employees will then get higher job satisfaction. Wang (1988) and Huang (1982) both used teachers as examples and found that teachers with higher degrees of achievement motivation have better job satisfaction. Huang (1982) suggested that this is because teachers who have higher degrees of achievement motivation aspire to seek achievement and like to do something more difficult. So they have more chances to get promotion and success and finally have higher degrees of job satisfaction. Lin (1983), Chuang (1983), and Pan (1994), in their respective studies, also found the same conclusion: that is, people with higher degrees of achievement motivation have better job satisfaction.

### **Relationship Between Achievement Motivation And Intention To Stay**

Song (1984) used Work and Family Orientation Questionnaire as a measurable tool and found employees in the insurance industry with higher level of achievement motivation have lower intention to leave, meaning their intention to stay in the company are higher. Huang (1987) and Pan (1994) conducted in the same line of research with employees in different occupation and found the same conclusion.

### **Job Satisfaction And Intention To Stay**

Job satisfaction is defined as a pleasurable feeling that results from the perception that one's job fulfills or allows for the fulfillment of one's important job values (Noe, 2000). Porter et al., (1974) suggested satisfaction with the work itself was an important variable in differentiating between stayers and leavers. They further suggested that there is a negative relationship between job satisfaction and intention to leave. On the other hand, there is a positive relationship between job satisfaction and intention to stay in the positive aspect. Mobely (1982) found a weak-to-moderate negative relationship exists between job satisfaction and turnover. High job satisfaction leads to low turnover. In general, dissatisfied workers are more likely to quit than those who are satisfied. Brown (1986) also found that satisfaction with job contents was a significant contributor to the prediction of commitment to stay in one of the two universities studied. Cotton and Tuttle's (1986) meta-analysis indicated satisfaction with promotion and with co-workers was inversely related to turnover. They also found that satisfaction with supervision was highly inversely related to turnover.

**Intention To Stay**

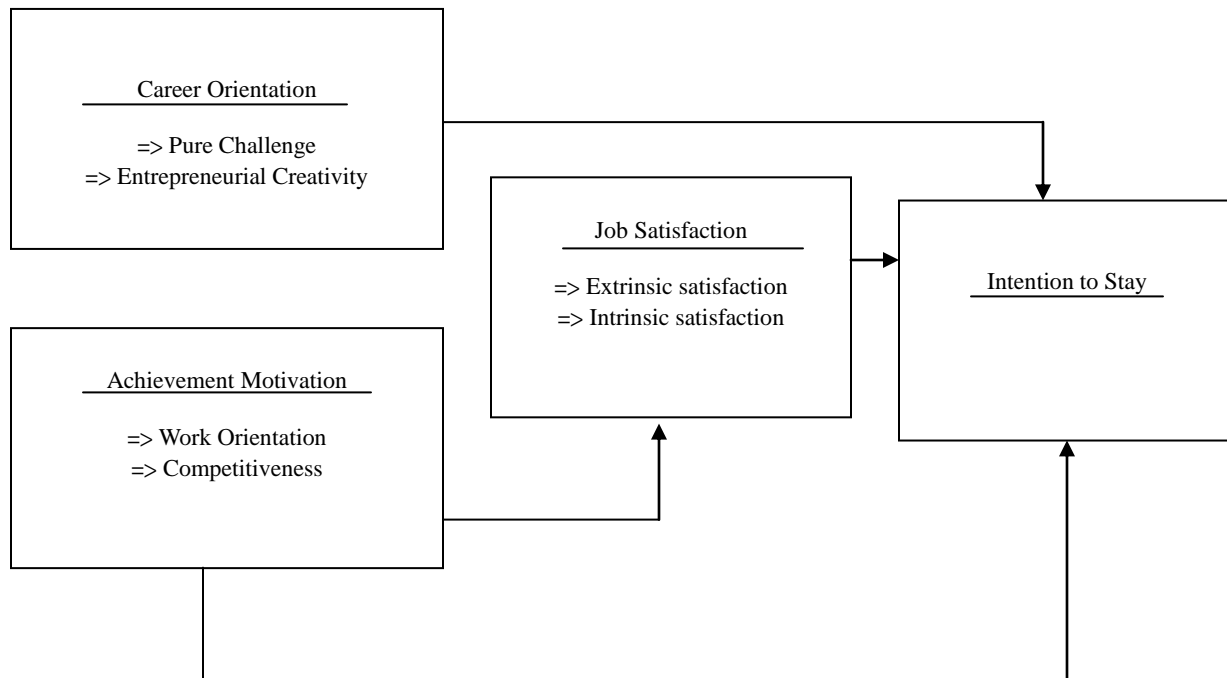
Fishbein and Ajzen (1975) proposed that behavior intentions constitute the most immediate determinant of actual behavior. Supporting this argument, Steel and Ovalle (1984) suggested that intention to stay or leave and the actual action are related. The intention to stay or leave is a better predictor of actual actions than some affective variables such as job and career satisfaction. Liu(2000) suggested that intention to stay is the positive aspect comparing to the intention to leave. He also suggested that intention to stay is what makes employees be willing and work in the organization. The literature thus suggests that turnover intention is a valuable concept that links to actual turnover activities. Therefore, the behavior of staying in the job is affected by intention to stay, and the intention to stay or leave is a good predictor of actual actions.

**Research Method**

**Framework**

The research framework of the study is shown in Figure 1.

**Figure 1 Research Framework**



**Research Hypotheses**

The research hypotheses are proposed below based on the research goals and the literature review:

- H1: Auditors with different kinds of career orientations have different degrees of intention to stay in the accounting firms.
- H2: Auditors with higher degrees of achievement motivation have higher degrees of job satisfaction.

- H3: Auditors with higher degrees of job satisfaction have higher intention to stay in the accounting firms.
- H4: Auditors with higher degrees of achievement motivation have higher degrees of intention to stay in the accounting firms.

### **Sample And Questionnaire**

A questionnaire survey was used to investigate the relationship between career orientation, achievement motivation, job satisfaction and intention to stay. First, a pilot-test was conducted using five auditors. After some review of a panel expert, necessary revision was made. Then the questionnaires were sent. Data was obtained from auditors, with at last one year of audit experience, of the five biggest accounting firms in Taiwan. A follow-up reminder was sent after a week. We sent out 300 copies of the questionnaires and 135 replies were returned. There were 122 valid replies. Thus, the valid response rate was 40.7%.

Using the technique advocated by Oppenheim (1966) and Armstrong and Overton (1977), non-response bias was evaluated by comparing the subject responses received before the follow-up reminder (76) with the responses received after the follow-up reminder (46). No significant differences were found between these two groups regarding the independent and criterion variables or the demographic data.

### **Variable Measurement**

#### **Measurement Of Career Orientation**

The questionnaire of career orientation is a short form from Igbaria and Baroudi (1993). A 5-point Likert scale was adopted and weights of 5,4,3,2 and 1 were assigned to the answers “strongly agree”, “agree”, “uncertain”, “disagree”, and “strongly disagree”, respectively.

#### **Measurement Of Achievement Motivation**

The questionnaire of achievement motivation is Work and Family Orientation Questionnaire (WFOQ) from Helmreich and Spence (1978). A 5-point Likert scale was adopted and weights of 5,4,3,2 and 1 were assigned to the answers “strongly agree”, “agree”, “uncertain”, “disagree”, and “strongly disagree”, respectively.

#### **Measurement Of Job Satisfaction**

A broad definition of job satisfaction is from Porter and Lawler (1968), including intrinsic and extrinsic satisfaction. Both workers’ intrinsic and extrinsic satisfaction need to be met to obtain job satisfaction. The questionnaire of job satisfaction is a short form of Minnesota Satisfaction Questionnaire (Weiss et al., 1967). A 5-point Likert scale was adopted and weights of 5,4,3,2 and 1 were assigned to the answers “strongly agree”, “agree”, “uncertain”, “disagree”, and “strongly disagree”, respectively.

#### **Measurement Of Intention To Stay**

We self-developed the questionnaire of intention to stay in the accounting firms, with only two questions. A 5-point Likert scale was adopted and weights of 5,4,3,2 and 1 were assigned to the answers “strongly agree”, “agree”, “uncertain”, “disagree”, and “strongly disagree”, respectively.

We used factor analysis method to test the validity of the instrument used in the study. A principal component method with varimax rotation was used to extract factors and retain the factors with the eigenvalues more than 1. The results of the factor analysis indicate that all the factor loadings are greater than .6 recommended by Kerlinger (1986), suggesting a good discriminative validity and the Cronbach’s alphas of the multiple scales are greater than the threshold of .07 recommended by Nunally (1974), indicating a good reliability of the instrument.

## Results

### Demographic Data

A demographic profile of the participants indicates that among the 122 subjects, 80 were female and 42 were male. Most of the subjects are in the group age of 26-30 years and most of the subjects are unmarried (73.4%). About 83.6% of the subjects have a degree at the university level. The most period of staying in the accounting firm is 2-5 years. Most auditors do not have CPA licenses.

Characteristics of the variables are shown in Table 1. From the table, we can find that auditors have higher degrees of pure challenge and lower degrees of entrepreneurial creativity in their career orientation. Auditors also have higher degrees of work orientation and lower degrees of competitiveness in the aspect of achievement motivation. In job satisfaction, they have higher degrees of extrinsic satisfaction and lower degrees of intrinsic satisfaction.

**Table 1 - Variable Characteristics Of The Sample**

	Definition	Maximum	Minimum	Mean	Standard Deviation
<b>Career Orientation</b>	Pure Challenge	5.0	1.50	3.9406	0.6356
	Entrepreneurial Creativity	5.0	1.00	2.7240	0.7590
<b>Achievement Motivation</b>	Work Orientation	5.0	1.75	4.0430	0.5906
	Competitiveness	5.0	1.75	3.5922	0.6438
<b>Job Satisfaction</b>	Extrinsic satisfaction	5.0	1.33	3.0492	0.8184
	Intrinsic satisfaction	5.0	1.50	3.3852	0.7210
<b>Intention to Stay</b>	Not leave (A)	5.0	1.00	2.7705	1.1908
	Intention to Stay (B)	5.0	1.00	3.3115	1.2066

### Correlation Analysis

Pearson correlations between personal characteristics, career orientation, achievement motivation, job satisfaction and intention to stay in the accounting firms were performed and presented in Tables 2 and 3.

**Table 2 - Pearson Correlation Between Personal Characteristics And Other Variables**

	<b>Career Orientation</b>		<b>Achievement Motivation</b>		<b>Job Satisfaction</b>		<b>Intention to Stay</b>	
	Pure Challenge	Entrepreneurial Creativity	Work Orientation	Competitiveness	Extrinsic Satisfaction	Intrinsic Satisfaction	Not leave	Intention To Stay
<b>Gender</b>	0.034	0.280 **	-0.038	0.044	-0.058	-0.064	-0.107	-0.130
<b>Age</b>	0.232 **	0.004	0.200 *	0.211 *	0.340 **	0.431 **	0.187 *	0.147
<b>Marriage</b>	0.112	0.077	0.122	0.211 *	0.242 **	0.242 **	0.217 *	0.171
<b>Education</b>	-0.046	-0.004	-0.061	0.023	0.037	-0.068	-0.04	-0.060
<b>Service period</b>	0.292 **	-0.041	0.218 *	0.229 *	0.421 **	0.515 **	0.016	0.141
<b>CPA license</b>	-0.096	-0.096	-0.135	-0.180 *	-0.335 **	-0.124	-0.252 **	-0.088

\*Correlation is significant at the 0.05 level (2-tailed).

\*\*Correlation is significant at the 0.01 level (2-tailed).

In Table 2, gender was found to be significantly and positively correlated with entrepreneurial creativity. Age was found to be significantly and positively correlated with pure challenge, work orientation, competitiveness, extrinsic satisfaction, intrinsic satisfaction and not leave. Marriage was found to be significantly and positively correlated with competitiveness, extrinsic satisfaction, intrinsic satisfaction and not leave. Service period was found to be significantly and positively correlated with pure challenge, work orientation, competitiveness, extrinsic satisfaction and intrinsic satisfaction. And CPA license was found to be significantly and negatively correlated with competitiveness, extrinsic satisfaction and not leave.

**Table 3 - Pearson Correlation Between Career Orientation, Achievement Motivation, Job Satisfaction, And Intention To Stay**

		Career Orientation		Achievement Motivation		Job Satisfaction		Intention to Stay	
		Pure Challenge	Entrepreneurial Creativity	Work Orientation	Competitiveness	Extrinsic satisfaction	Intrinsic satisfaction	Not leave	Intention To Stay
<b>Career Orientation</b>	Pure Challenge								
	Entrepreneurial Creativity	0.328**							
<b>Achievement Motivation</b>	Work Orientation	0.652**	0.174						
	Competitiveness	0.765**	0.263**	0.665**					
<b>Job Satisfaction</b>	Extrinsic satisfaction	0.399**	-0.050	0.360**	0.454**				
	Intrinsic satisfaction	0.443**	-0.028	0.494**	0.530**	0.579**			
<b>Intention to Stay</b>	Not leave	0.181*	-0.110	0.267**	0.238**	0.591**	0.345**		
	Intention to Stay	0.086	-0.296**	0.219*	0.152	0.526**	0.383**	0.740**	

\*Correlation is significant at the 0.05 level (2-tailed).  
 \*\*Correlation is significant at the 0.01 level (2-tailed).

In Table 3, pure challenge was found to be significantly and positively correlated with not leave and entrepreneurial creativity was found to be significantly and negatively correlated with intention to stay. Work orientation was found to be significantly and positively correlated with extrinsic satisfaction, intrinsic satisfaction, not leave and intention to stay. And competitiveness was found to be significantly and positively correlated with extrinsic satisfaction, intrinsic satisfaction and not leave. We also find that extrinsic satisfaction and intrinsic satisfaction are both significantly and positively correlated with not leave and intention to stay.

**LISREL Analyses**

LISREL is used to evaluate a substantive theory with empirical data through a hypothesized model. The LISREL model represents a series of hypotheses about how the variables (constructs) are related. The parameters of the model are the regression coefficients and variances and covariances of variables. The commonly used approaches to estimating the parameters of structural equation models are maximum likelihood (ML) because it is found to overcome the problems created by the violations of normality, which means that estimates are good, even when the data are not normally distributed.

**Fit Indices Of The Proposed Measurement Model**

First, we tested the “goodness of fit” of the model. The fit indices of the proposed measurement model are shown in Table 4.

Table 4 - Fit Indices Of The Proposed Measurement Model

Fit Index	Value	Ideal Value
Chi-Square with 15 degrees of freedom	38.63	>0
Normed Chi-Square Index (NCI)	2.575	<3
Goodness-of Fit Index (GFI)	0.93	>0.9
Adjusted Goodness-of Fit Index (AGFI)	0.82	>0.8
Normed of Fit Index (NFI)	0.91	>0.9
Non-Normed Fit Index (NNFI)	0.89	>0.9
Comparative Fit Index (CFI)	0.94	>0.9
Incremental Fit Index (IFI)	0.94	>0.9
Root Mean Square Residual (RMR)	0.071	<0.1
Root Mean Square Error of Approximation(RMSEA)	0.11	<0.08

From Table 4, we can find that Chi-Square with 15 degrees of freedom is  $38.63 > 0$  and the Normed Chi-Square Index (NCI) is  $2.575 < 3$ . If the model possesses a good fit, then the NCI value is usually below 3. So the model has a good fit.

The Goodness-of Fit Index (GFI) is a measure of the relative amount of variance and covariance in sample data that is jointly explained by sample data (Joreskog and Sorbom 1989). If the model possesses a good fit, then the value is usually above 0.9. The GFI for this model was strong (0.93), that is to say, 93 percent of the variance of the structural model is accounted for in the ultimate dependent variable. So the model is strong.

The Adjusted Goodness-of-Fit index (AGFI) adjusts for the number of degrees of freedom in the specified model. If the model possesses a good fit, then the value is usually above 0.8. The AGFI for this model was 0.82 and it means the model is strong.

Comparative fit indexes are used to compare the fit of one model with the fit of another. The NFI, NNFI, and CFI indexes use an "independence model" as a basis of comparison by which to assess the hypothesized model. Values for the NFI and CFI are generated by comparing the hypothesized model with the "independence model." These values range from 0.00 to 1.00. Most researchers suggest that NFI values of 0.90 or better indicate a good fit (Bentler and Bonett 1980). The same is true for the NNFI and CFI. The values for NFI (0.91) and the CFI (0.94) indicate a strong comparative fit for the model. Only NNFI (0.89) is less than 0.90.

The Incremental Fit Index (IFI) addresses the issue of parsimony and sample size that are known to be associated with NFI. Like all the other normed fit indices, values of IFI range from 0 to 1.00 with a value  $> 0.90$  indicating an acceptable fit to the data. The IFI (0.94) was consistent with the previously reported goodness-of-fit indices in suggesting that the proposed measurement model represents an adequate fit to the data.

The Root Mean Square Residual (RMR) is a measure of the average of the fitted residuals and can only be interpreted in relation to the sizes of the observed variances and covariances in the sample data (Joreskog and Sorbom 1996). It represents the average residual value derived from the fitting of the variance-covariance matrix for the proposed model to the variance-covariance matrix of the sample data (Byrne 1998). In a well fitting model the value of the RMR should be 0.1 or less. The values of the RMR(0.071) represents the average discrepancy between the sample observed and proposed variance-covariance matrices and indicates a well fitting model.

The Root Mean Square Error of Approximation (RMSEA) is sometimes used as a measure of discrepancy per degree of freedom. The value generated by the hypothesized model (0.11) is not very well within the recommended range.



### **Analyses Of Estimates, Standard Deviation, T-Value, And R Square**

It is necessary to determine the viability of the individual parameters' estimated values. Parameter estimates should exhibit the correct sign and size and be consistent with the underlying theory. The test statistic used is the t-statistic, which represents the parameter estimate divided by its standard error. The t-statistic tests whether the estimate is statistically significant from zero. A t-test statistic that is larger than 1.96 indicates that the parameter estimate is significant at .05 probability level.

The next step in assessing model fit is to examine the extent to which the measurement model is adequately represented by the observed variables. The squared multiple correlation (R square) values are used and represent the indicator reliability. The common threshold of an ideal value of R square is .5. Table 5 presents the estimate, the standard deviation, the t-value and the R square. It suggests that all estimates are reasonable and statistically significant. All t-values are above 1.96 and only X2: Entrepreneurial Creativity's R square is less than 0.5.

### **LISREL Analysis of the Hypotheses**

From Figure 2, the results of the hypotheses can be summarized as follows. Hypothesis 1 was not supported by the LISREL analysis; intention to stay was not significantly predicted by career orientation ( $t = -0.74, p > 0.05$ ). Hypothesis 2 was supported by the LISREL analysis; job Satisfaction was significantly predicted by achievement motivation ( $t = 4.99, p < 0.05$ ). Forty-six percent of the variance in job satisfaction was explained by these variables. Hypothesis 3 was supported by the LISREL analysis; intention to stay was significantly predicted by job satisfaction ( $t = 3.44, p < 0.05$ ). Hypothesis 4 was not supported by the LISREL analysis; intention to stay was not significantly predicted by achievement motivation ( $t = -1.14, p > 0.05$ ). Among these hypotheses, intention to stay is only significantly predicted by job satisfaction and sixty-three percent of the variance in intention to stay was explained by these variables. Besides, it shows that achievement motivation would not affect intention to stay ( $t = -1.14, p > 0.05$ ); but it would affect auditors' intention to stay through job satisfaction ( $0.68 * 1.01 = 0.69$ ).

### **Conclusions and Suggestions**

#### **Conclusions**

Several conclusions can be made from the study. First, for the relationship between career orientation and auditors' intention to stay, from the Pearson analyses, the construct of pure challenge was found to be significantly and positively correlated with not leave, and entrepreneurial creativity was found to be significantly and negatively correlated with intention to stay. However, from the LISREL analysis, intention to stay was not significantly predicted by career orientation ( $t = -0.74, p > 0.05$ ).

Second, for the relationship between achievement motivation and job satisfaction, from the Pearson analyses, the construct of work orientation was found to be significantly and positively correlated with extrinsic satisfaction and intrinsic satisfaction. Competitiveness was also found to be significantly and positively correlated with extrinsic satisfaction, intrinsic satisfaction, and not leave. From the LISREL analysis, job satisfaction was significantly predicted by achievement motivation ( $t = 4.99, p < 0.05$ ).

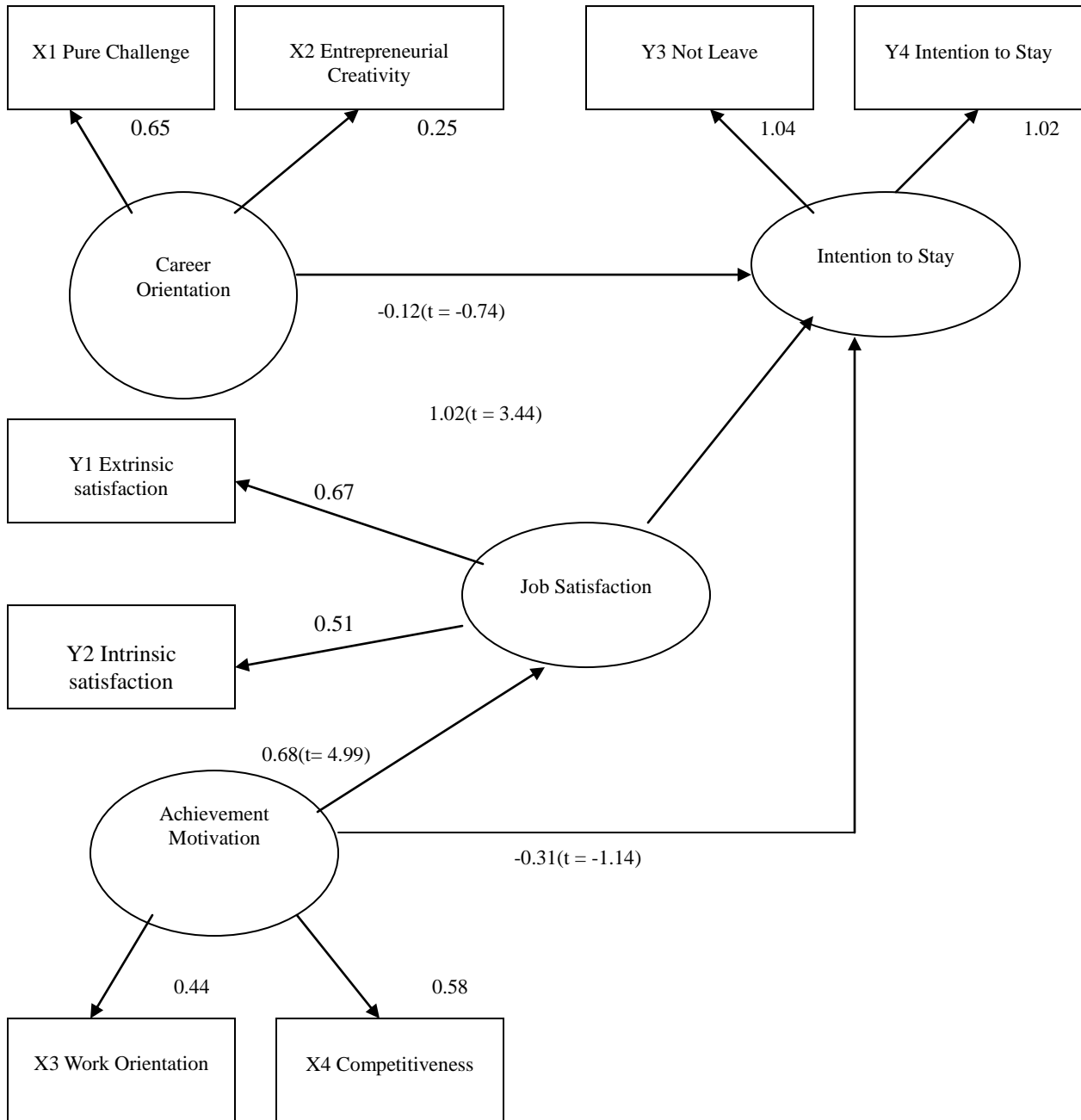
Third, for the relationship between job satisfaction and auditors' intention to stay, from the Pearson analyses, the construct of extrinsic satisfaction and intrinsic satisfaction both were significantly and positively correlated with not leave and intention to stay. From LISREL analysis, intention to stay was significantly predicted by job satisfaction ( $t = 3.44, p < 0.05$ ).

Finally, for the relationship between achievement motivation and intention to stay in accounting firms, from the Pearson analyses, the construct of work orientation was found to be significantly and positively correlated with not leave and intention to stay. Competitiveness was only found to be significantly and positively correlated with not leave. And from LISREL analysis, intention to stay was not significantly predicted by achievement

Result Of Hypothesized Model With Measurement Items

Figure 2 shows the result of hypothesized model with measurement items.

Figure 2 - Result Of Hypothesized Model With Measurement Items



motivation ( $t = -1.14, p > 0.05$ ). We also found that achievement motivation would not affect auditors' intention to stay. But via job satisfaction, it would affect intention to stay ( $0.68 * 1.01 = 0.69$ ).

### **Suggestions**

The results show that auditors with higher degrees of achievement motivation have higher degrees of job satisfaction. And if auditors with higher degrees of job satisfaction, their intentions to stay in the accounting firms will also be stronger. Therefore, if accounting firms want to keep auditors to stay in accounting firms, first of all, they should recruit employees with higher degrees of achievement motivation. Then, they should make efforts to enhance auditors' degrees of job satisfaction. If these things can be done, auditors' intention to stay in accounting firms will be greater.

### **Limitation**

This study is a typical survey study. It has the common limitations related to this type of studies. It is conducted in Taiwan which has a unique culture, so generalization of the results must be done with caution. 📖

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