

JOB SATISFACTION AND EMPLOYMENT CHARACTERISTICS OF INDEPENDENT ACCOUNTANTS IN GREECE

By

Dr. *Charalambos T. Spathis*
Department of Economics
Division of Business Administration
Aristotle's University of Thessaloniki

Abstract

The current study examine the job satisfaction and employment characteristics of independent accountants in Greece. Uses a sample of 306 independent accountants from Greece. The majority of independent accountants (73%) answered that they were satisfied with their choice of career. With respect to satisfaction with i) recognition of the work of an accountant and ii) fees, this is at a satisfactory level, above the middle point of the scale. This shows, however, that independent accountants encounter a number of problems in their relations with the companies to which they provide their services. These problems have to do with the conditions holding for the practice of the accounting profession and with the recognition of their work and depend upon the institutional framework surrounding the official recognition of the profession.

1. Introduction

The independent accountant is a professional who practices the accounting and is characterized by special personal and social characteristics. The nature of the profession of accountant demands a stable, orderly and methodical personality, with a speedy assimilation of the constantly changing conditions of the profession together with a practical approach (Granleese and Barrett, 1993; Bedeian et al., 1986). The employment conditions of the profession of accountant combined with the individual's personality and the company environment are all factors influencing his effectiveness and satisfaction from the profession (Fogarty, 1995; Gregson, 1992; Shackleton, 1980). The importance of the accounting profession and the role of accountants in the economic and social development of a country are of decisive significance (Austin et al., 1994).

The choice of the accounting profession as a career reflects the type of personality and the background of knowledge possessed by the accountant. If accountants choose a profession which does not suit their personality, this will effect their satisfaction in the daily performance of the job and their career. Job satisfaction is influenced by the operation and policy of the companies with which the accountant works, by the particular demands and characteristics of the profession and personal characteristics (Locke, 1988). If individuals choose a career which suits their personal characteristics and the characteristics of the profession, satisfaction from their choice of career will be high, as will be their job satisfaction (Holland, 1973). If a stereotype of their personality exists in a particular employment category with a clear skill, then career satisfaction and job satisfaction will not differ significantly (Granleese and Barrett, 1993).

The personality traits of accountants have been examined and documented extensively in the relevant literature and it is recognised that they influence job satisfaction. Employment characteristics also have a significant effect on job and career satisfaction (Colarelli et al., 1987; Eysenk and Eysenk, 1975).

With regard to the personal characteristics of accountants, studies have described accountants as individuals who accept the social rules and the aims and obligations of society (Amernick et al., 1979; Holland, 1973; Aranya et al., 1981). The above findings determine that accountants are in control of their feelings and like to appear in a good light to others (De Coster and Rhode, 1971). Accountants consider themselves conservative, conscientious, mild, stable, introvert, concerned with popularity, ambition and perfection. They are also characterized by practical thinking, methodicalness, patience and prefer clearcut work. In general, male accountants possess the same personality as men of other relevant employment groups and appear to differ little from the norms of male populations (Bedeian et al., 1986). The conclusion of the previous study that the accountant stereotype can be generalised cannot of course be supported with any certainty.

According to the literature, the degree of an individual's job satisfaction is related to absenteeism, delays and withdrawals from work, the quality of work, physical condition and has consequences for his family and wider social environment (Hersey and Blanchard, 1990). Job satisfaction varies according to profession. Satisfaction increases as we progress from blue-collar to white-collar employees, from those working in services to craftspeople, salespeople, managerial staff, scientific staff and the self-employed (independent) (Katz and Kahn, 1978; Hackman and Oldman, 1976).

With regard to the job satisfaction of the accountant, systematic studies (Dillard and Ferris, 1989; Aranya et al., 1982; Albrecht et al., 1981) have shown that overall satisfaction is influenced by a number of factors, such as: fees, promotion opportunities and the effect of work. These factors do not hold for all accounting offices but differ between them (Fogarty, 1995). Some studies have also shown the existence of a relation between the organisational environment of the company and job satisfaction (Gregson, 1992; Dean et al., 1988; Aranya and Ferris, 1984; Norris and Niebuhr, 1983; Aranya et al., 1981). A strong positive relation between performance and job satisfaction has been identified by the study Iaffaldo and Muchinsky (1985). The literature refers to a number of studies not concerning accountants which support the influence of a number of characteristics on job satisfaction. These characteristics are: work autonomy, feedback, work importance, remuneration, opportunities to demonstrate abilities, recognition of contribution and security (Fried and Farris, 1987; Loher et al., 1985; Mossholder et al., 1985; Hackman and Oldman, 1976; Hackman and Lawler, 1971).

Granleese and Barrett (1990) carried out a study examining the social and personal characteristics of the members of the Institute of Chartered Accountants of Ireland (ICAI). To compare the personality profile of ninety male accountants they used the Eysenck Personality Questionnaire (EPQ) of Eysenck and Eysenck (1975). They found that the professional chartered accountants are significantly more social and emotionally stable than the EPQ norms for men and that the personality scores of the chartered accountants did not differ significantly from the corresponding scores of the accountants in the EPQ handbook of Eysenck and Eysenck (1975). The Granleese and Barrett (1990) study sample was random and the authors concluded that the chartered accountants of Ireland (ICAI) display a conformity of personality.

In a further study, Granleese and Barrett (1993) compared the members of three professional bodies (N=300) of accountants of England, Scotland and Ireland on social, occupational and personal characteristics, career satisfaction, current job satisfaction and the importance of job characteristics on that job satisfaction. Significant differences were found in certain social and job characteristics, while personality and job satisfaction did not vary significantly between the three professional bodies. They also found that the professional accountants tend to be socially conformist, emotionally introvert, generally satisfied with their choice of career and that their job satisfaction was at high levels. From these findings they conclude that accountants choose a career that suits their characteristics.

Fogarty (1995) compares the work environment from the standpoint of behavior in the eight largest accounting firms in the USA. Based on researching 406 chartered accountants, the study showed the existence of significant differences between the firms in the relations between their results and corresponding antecedent processes. The variables examined included: performance, satisfaction, work autonomy, type of work and feedback. Little difference was found between firms with respect to job satisfaction, all the firms offering more or less the same degree of satisfaction from the practice of the accounting profession.

Arising from the previous studies are a number of questions concerning the employment of independent (self-employed) accountants in Greece. How satisfied are they with their job? Are they satisfied with the progress of their career? Is there a relation between their job satisfaction and career satisfaction? What is the importance of the characteristics of practicing accounting for the job satisfaction of independent accountants?

The current study, taking into account previous studies, uses a sample of independent accountants from Greece to determine: i) the degree of current satisfaction with the job, the fees and the recognition of their work; ii) their satisfaction with their choice of career and the relation between this and current satisfaction with the job, the fees and the recognition of their work; iii) the importance of employment characteristics for job satisfaction.,

With regard to the employment characteristics and their importance for job satisfaction, given that it is the first time that this has been studied in Greece, a scale of measurement of characteristics is evaluated.

2. Method

The research was carried out with the completion by the independent accountants of an anonymous questionnaire. The accountants were chosen at random and came from all over Greece. Given the relatively low participation of accountants in recognised associations and bodies, the names and addresses of the independent accountants were drawn from the professional telephone books for each town¹. Five hundred questionnaires were sent out with prepaid reply envelopes. The random sample comprised male 306 accountants², a response rate of 61.2%. The size of the sample is considered satisfactory and compares favourably with the sample populations of similar studies for accountants carried out abroad (Zikmund, 1994; Granleese and Barrett, 1993; De Coster and Rhode, 1971). The data was collated in April and May 1996.

The scales used have been tried out in previous relevant studies referred to in the literature as well as in a pre — control with respect to the content validity³. The reliability analysis of the scale of the 13 employment characteristics used the Alpha-Cronbach coefficient, which was considered high at 0.86. The measurement of current overall job satisfaction, satisfaction with fees and satisfaction with the level of recognition of work was made on a five-point Likert scale from 1 = "very displeased" to 5 = "very satisfied". Career satisfaction was measured on a nominal scale of "yes/no" answers to the question "If you were starting your professional life all over again, would you choose the profession of independent accountant as a career?" (Granleese and Barrett, 1993). Employment characteristics were measured using 13 variables referred to in the relevant literature on accountants' job satisfaction (Albrecht et al., 1981; Granleese and Barrett, 1993). Every effort was made to ensure that of the variables referred to in the literature only those appropriate to the independent practice of the accounting profession were chosen and not those concerning the employee accountant. The independent accountants of our sample evaluated each variable on a five-point Likert scale with grades: 1 = "not very important", 3 = "undecided", 5 = "very important". The corresponding question is "How importance do you consider each of the characteristics below for job satisfaction?".

2.1. Statistical Analysis

The statistical analysis methods employed were: i) chi-square for the test of the significance of the frequency variations by category (independence test); ii) discriminant analysis for the determination of the independent variables contributing significantly to the discrimination of the two groups, i.e. of the satisfied and non-satisfied with respect to the career of independent accountant.

The chi-square value was derived from the double-entry frequency charts with a high level of significance ($p < 0.00$). For the application of the discriminant analysis, career satisfaction was used as the independent variable, with values of "yes/no" which discriminated the accountants into two independent groups, the satisfied and the dissatisfied. The three variables on degree of satisfaction from (a) the job, (b) recognition of work and (c) fees were taken as independent variables. The stepwise method was used for the introduction of variables into the discriminant function.

3. Results

3.1. Job satisfaction

The answers on current overall job satisfaction were given to the three corresponding questions on a five-point scale (Table 1). The answer average lies above the median point on the scale and shows that independent accountants are generally satisfied with their choice of profession. For overall satisfaction the average score is 3.58, the satisfied numbering 134 and the very satisfied 30. Satisfaction with fees gave an average score of 3.05, the satisfied numbering 50 and the very satisfied 3. The majority of answers, 214 (70%), lie in the middle of scale, the corresponding accountants appearing to be undecided. With regards to satisfaction with the recognition of their work, the average score is lower at 2.94, the satisfied numbering 58 and the very satisfied 13. Here too a relatively large number of answers, 144 (47%), lie on the median point of the scale and the accountants appear undecided.

3.2. Career satisfaction

Answering the question "If you were starting your professional life all over again, would you choose the profession of independent accountant as a career?", 83 (27%) answered "No" and 223 (73%) "Yes" (Table 2). The proportion of those satisfied with their choice of career is deemed satisfactory and is comparable with that in other studies (Granleese and Barrett, 1993).

With regard to the answers on satisfaction with choice of career in relation to current satisfaction with the job, recognition of work and fees, the results showed that there was a significantly increasing relation between them (Table 3). The relation between satisfaction with choice of career and current job satisfaction is quite high and significant (chi-square = 68.241, df = 4, $p < 0.000$). The relation between satisfaction with career choice and satisfaction with level of recognition of work is high and significant (chi-square = 23.997, df = 4, $p < 0.000$). The relation between satisfaction with career choice and satisfaction with fee levels is high and significant (chi-square = 15.095, df = 4, $p < 0.004$). The above results confirm for the profession of accountant the relevant theories on the existence of relations between satisfaction with career choice and satisfaction with the practice of the profession (Lynn et al., 1996; Bedeian et al., 1986; Holland, 1973).

From the discriminant analysis method only two of the three independent

variables in the function were chosen which significantly affect the satisfaction with career choice and give the best discrimination between the two groups, satisfied and dissatisfied of career. The two variables were: overall job satisfaction and satisfaction with the level of recognition of work. Table 4 gives the results of the discrimination of the two groups. The overall percent of grouped cases correctly classified comes to 70.59%. The percent of cases which were correctly classified by category are: 66.8% for the satisfied and 80.7% for the dissatisfied of career. The significance and the power of each independent variable in the discriminant function are given in Table 5. From the ordering of the two variables in the discriminate function, the order of all three values - weights (W), loads (L) and F-values- is the same. The size of each shows the corresponding discriminatory power and contribution to the discrimination of the two groups (Hair et al., 1992). The "overall job satisfaction" variable comprises the principal variable contributing significantly strongly to the discrimination of the two groups (W= 0.8970, L= 0.9686, F= 78.9407, $p < 0.000$) while the "satisfaction with the level of work recognition" variable comprises the second in importance factor contributing significantly to the discrimination of the two groups (W = 0.2588, L= 0.5068, F= 21.6088, $p < 0.000$). The third variable, "satisfaction with level of fees", was not included in the discriminant function for reasons of multicollinearity with the other variables. It gave the smallest values (L= 0.3399, F= 11.9187).

3.3. Job characteristics and their importance for the job satisfaction of accountants

The independent accountants scored the significance that the 13 job characteristics have for their job satisfaction. Most characteristics scored highly on the five-point scale, demonstrating that they constitute important factors in job satisfaction (Table 6). The average score varied between 4.38 and 3.61, above the median point on the scale.

According to the answers, the most important characteristic for job satisfaction is "good work conditions", followed by "autonomy and independence in work". The former characteristic demonstrated the importance independent accountants place on work conditions and the institutional framework surrounding the accounting profession. The second constitutes one of the principal characteristics of the profession of independent accountant and is in accordance with the findings of previous studies which place it foremost with respect to importance for job satisfaction.

The friendly cooperation of the independent accountant with companies lies in third place as affecting job satisfaction. This sheds light on the conditions of

the working environment of the company, which should be characterised by friendliness but also confidence in the accountant, so that the cooperation is free from reservations and suspicion. The other characteristics score highly, all over 4, with small differences between them, such as high fees -financial rewards,- which scores highly (4.04) but is in ninth place. Fees constitute a significant factor contributing to job satisfaction. Contrary to other studies, where fees take up the foremost places in significance (Granleese and Barrett, 1993), in Greece they are in ninth place, but the difference between this and the foremost scores is small, 0.35 on the five-point scale. Certain it is that fees are an important factor in job satisfaction; the question remains if they are in fact satisfactory. The difference between the scores (3.98 and 3.61) for the characteristics coming last on the scale is small (0.38), and they are all above the median point on the scale, with accountants placing less but nevertheless significant importances on them with respect to job satisfaction.

4. Discussion

The study of the job satisfaction of independent accountants in Greece examined current satisfaction with i) the job, ii) the recognition of work, iii) fees. It also examined career satisfaction and the importance of employment characteristics for job satisfaction. The majority of independent accountants (73%) answered that they were satisfied with their choice of career. This result is in accord with corresponding studies such as that of Granleese and Barrett (1993) in Ireland, where the corresponding proportion is slightly higher (76%). Current job satisfaction shows that independent accountants are to a high degree satisfied with the profession they have chosen. This result agrees with other relevant studies (Fogarty, 1995; Granleese and Barrett, 1993; Bedeian, et al., 1986; Albrecht et al. 1981).

With respect to satisfaction with i) recognition of the work of an accountant and ii) fees, this is at a satisfactory level, above the middle point of the scale. This shows, however, that independent accountants encounter a number of problems in their relations with the companies to which they provide their services. These problems have to do with the conditions holding for the practice of the accounting profession and with the recognition of their work and depend upon the institutional framework surrounding the official recognition of the profession. Existing legislation is elastic and results in the uncontrolled provision of services by a mass of accountants. A further problem related to the first is how accountants are viewed by the company clients with which they work regarding fees. This is evident from the high proportion (70%) of undecided on the scoring of sati-

satisfaction with fees. With respect to the consequence of satisfaction with fees on the satisfaction with career, the chi-square value is the lowest in relation to the other two, showing that there is a relation but it is at a low level.

With the results of the discriminant analysis, satisfaction with fees was not included in the results of the discriminant function. This shows its low significance and its interdependence with the other two variables and demonstrates the existence of a problem concerning the level of fees. Fees are considered important by independent accountants for their satisfaction, but the actual level of fees does not contribute significantly to their satisfaction with their choice of career. Quite a number of mainly small companies do not consider the services of an accountant particularly necessary so much as merely a result of tax obligations regarding the keeping of accounting ledgers and the completion and submission of tax data and statements, the result being that fees are not satisfactory.

A further characteristic problem affecting their job satisfaction is the time required to update themselves on the frequent changes in tax legislation and the lengthy bureaucratic procedures they face when dealing with the public tax services. This is demonstrated by the score given by accountants to the importance of employment characteristics on job satisfaction, where good work conditions come foremost.

Despite the problems encountered in the work conditions for accountants, satisfaction with the choice of career is related principally to satisfaction with the job and with the recognition of their work, and less to satisfaction with the level of fees, confirming the corresponding studies (Lynn et al., 1996; Bedeian et al., 1986; Holland, 1973). This relation supports the standard pattern of the personality of accountants, who choose the profession in accordance with their personality. The characteristics of practicing accounting show a tendency towards the imposition of a high degree of order but also independence in his work; they correspond with a tidy, stable, methodical and slightly introverted personality, which is in accord with the relevant studies (Granleese and Barrett, 1993; Bedeian et al., 1986; Albrecht et al., 1981; Amenric et al., 1979).

The degree of socialness of independent accountants according to the findings for the sample in this study is at a fairly low level in terms of relevance for job satisfaction, the relevant answer lying in last place with respect to their participation in company social activities. The answer to the question about cooperation with accountants colleagues is also amongst the last (11th). The issue of friendly cooperation with companies lies high up in 3rd place. The above answers show that independent accountants are less social with respect to mat-

ters not of direct relevance to their work, such as participation in social activities. In matters concerning professional cooperation, they are more social and place great importance on smooth cooperation with companies.

The results of the study lead to the conclusion that independent accountants choose and practice a profession whose characteristics are in accord with their personality and their job satisfaction is high. The independent practice of the accounting profession gives opportunities to demonstrate their professional abilities, to take initiatives and to achieve a successful professional career where the results are job satisfaction, recognition of their work and satisfactory economic remuneration. The problems appear to exist are external in source and derive from factors such as the formal recognition of the accounting profession, which needs to be more effective with an institutional framework. The registration of independent accountants in reliable professional associations will contribute to the recognition of the independent accounting profession through the submission of responsible programmes and proposals. Future research may focus on the accurate identification of the problems of independent accountants and on the results of their work in relation to their job satisfaction. An interesting field of study would also be the identification of relations of job satisfaction between members of the various accounting bodies and also between different accounting activities such as taxation and control, and the effect of the stages of career development on the employment characteristics.

TABLE 1
Satisfaction with job, fees and recognition of work

Variables	Very satisfied	Satisfied	Not satisfied not displeased	Displeased	Very displeased	Mean score (1-5)	Stand. deviat.	
	(Number of cases)							
Job satisfaction (current)	30	134	130	6	6	3.58	0.77	
Satisfaction with fees	3	50	214	36	3	3.05	0.59	
Satisfaction with recognition of work	13	58	144	81	10	2.94	0.86	

TABLE 2
Career satisfaction

	Satisfied		Not satisfied	
	No	%	No	%
Career satisfaction of accountant's profession	223	73	83	27

TABLE 3
Satisfaction with choice if career in relation to the current satisfaction with the job, recognition of work and fees

Career	Scale of satisfaction					Chi-square	DF	<i>p</i>
	5	4	3	2	1			
	(Number of cases)							
With Job						68.241	4	0.000
Satisfied	29	119	74	1	0			
Not satisfied	1	15	56	5	6			
With Recognition						23.997	4	0.000
Satisfied	12	48	112	48	3			
Not satisfied	1	10	32	33	7			
With fees						15.095	4	0.004
Satisfied	3	43	154	23	0			
Not satisfied	0	7	60	13	3			

Note: The scale is

- 1 = very displeased
- 2 = displeased
- 3 = not satisfied not displeased
- 4 = satisfied
- 5 = very satisfied.

TABLE 4

Classification matrix for two-group of career satisfaction

Actual Group	Number of cases	Predicted Group	
		"Satisfied"	"Not satisfied"
"Satisfied"	223	149 (66.8%)	74 (33.2%)
"Not satisfied"	83	16 (19.3%)	67 (80.7%)
Percent of "grouped" cases correctly classified: 70.59%			

TABLE 5

Summary of interactive measures for discriminant analysis

Variables	Weights	Loadings	Rank	F ¹
Job satisfaction (overall)	0.8970	0.9686	1	78.9407
Satisfaction with recognition of work	0.2588	0.5068	2	21.6088
Satisfaction with fees	NI ²	0.3399	3	11.9187

1. $p < 0.000$

2. Not included in the stepwise solution.

TABLE 6

Importance of job characteristics for the job satisfaction of accountants

Job characteristics	Mean Score (1 - 5)	Stand. deviat.
1. Good work conditions	4.38	0.829
2. Autonomy and independence in work	4.34	0.913
3. Friendly cooperation with companies	4.33	0.916
4. Feedback on job performance	4.25	0.936
5. Chance to develop professional skills	4.24	0.970
6. Opportunities for professional development	4.22	0.938
7. Recognition of contribution to the companies	4.21	1.090
8. Chance to be initiative	4.11	0.986
9. High fees (financial rewards)	4.03	0.937
10. Job security	3.98	1.014
11. Cooperation with other accountants	3.71	1.241
12. Chance to develop leadership skills	3.62	1.154
13. Company social activities	3.61	1.212

Note: The scale is

1	2	3	4	5
Not very important		Undecided		Very important

Footnotes

1. Communications with associations of accountants produced answers stating inability to provide lists of names and addresses of their member independent accountants to be used as the total population for the research. It should be noted that in Greece accountants' associations are not yet formally instituted. The majority of professional accountants do not belong to an association.

2. With regards the sex of the accountants, of the 333 who replied 306 (92%) were men and 27 (8%) were women. This study examines the characteristics of the profession, job and career satisfaction, which differ between the two sexes (Harrel and Eickhoff, 1988). For this reason, only the results for the 306 men are given here.

3. Three independent accountants were used for the content validity test, while for the pilot study a small sample of accountants were used who were then not included in the final sample population.

References

- Albrecht, W. S., Brown, S. W. and Field, D. R.*, (1981). "Toward increased job satisfaction of practicing CPAs", *Journal of Accountancy*, vol. 152, pp. 61-66.
- Amernic, J., Aranya, N. and Polluck, J.* (1979). "Is there a generally accepted standard accountant?" *CA Magazine*, pp. 34-42.
- Aranya, N., Polluck, J. and Amernic, J.* (1981). "An examination of professional commitment in public accounting", *Accounting Organizations and Society*, pp. 271-280.
- Aranya, N., Lachman, R. and Amernic, J.* (1982), "Accountant job satisfaction: a path analysis", *Accounting, Organizations and Society*, pp. 201-215.
- Aranya, N. and Ferris, K.* (1984). "A reexamination of accountant's organizational - professional conflict", *The Accounting Review*, pp. 1-15.
- Austin, M., T. Puxty, Sikka, P. and W. Hugh* (1994). "Ethical statements as smokescreens for sectional interests: The case of the UK accountancy profession", *Journal of Business Ethics*, vol. 13, No. 1, pp. 39-51.
- Bedeian, A. G., Mossholder, K. W., Toulitos, J. and Barkman, A. I.* (1986). "The accountant's stereotype: An update for vocational counselors", *The Career Development Quarterly*, December, pp. 113-122.
- Colarelli, S. M., Dean, R. A. and Konstants, C.* (1987). "Comparative effects of personal and situational influences on job outcomes of new professionals", *Journal of Applied Psychology*, vol. 72, pp. 553-556.
- Dean, R., Ferris, K. and Konstants, C.* (1988). "Occupational reality shock and organizational commitment: evidence from the accounting profession", *Accounting Organizations and Society*, pp. 251-262.
- DeCoster, T. D. and Rhode, J. G.* (1971), "The accountant's stereotype, real or imagined, deserved or unwarranted", *The Accounting Review*, vol. 46, pp. 651-664.
- Dillard, J. and Ferris, K.* (1989), "Individual behavior in public accounting firms: a review and synthesis", *Journal of Accounting Literature*, pp. 208-234.
- Eysenck, H. J. and Eysenck, S. B.* (1975). "Manual of the Eysenck Personality Questionnaire", London: Hodder and Stoughton.
- Fried, Y. and Farris, G.* (1987). "The validity of the job characteristics model: a review and meta-analysis", *Personel Psychology*, pp. 287-317.
- Fogarty, J. T.* (1995). "Questioning the assumed homogeneity of the behavioural environment of accounting firms: some exploratory empirical evidence", *The British Accounting Review*, vol. 27, pp. 45-59.
- Granleese, J. and T. F. Barrett* (1990). "The social and personality characteristics of the Irish Chartered Accountant", *Personality and Individual Differences*, vol. 11, pp. 957-964.

- Granleese, J. and T. F. Barrett* (1993). "Job satisfaction, and the social, occupational and personality characteristics of male chartered accountants from three professional bodies", *The British Accounting Review*, vol. 25, No. 2, pp. 177-200.
- Gregson, T.* (1992). "An investigation of the causal ordering of job satisfaction and organizational commitment in turnover models in accounting", *Behavioural Research in Accounting*, pp. 80-95.
- Hackman, J. and Lawler, E.* (1971). "Employee reactions to job characteristics", *Journal of Applied Psychology*, pp. 259-286.
- Hackman, J. and Oldham, G.* (1976). "Motivation through the design of work: test of a theory", *Organizational Behaviour and Human Performance*, pp. 250-279.
- Hair, J. F., R. E. Anderson, R. L. Tatham, and W. C. Black* (1992). "Multivariate Data Analysis", third edition, Macmillan Publishing Company, N.Y.
- Harrel, A., and Eickoff, R.* (1988). "Auditors' influence-orientation and their affective response to the Big Eight work environment", *Auditing: A Journal of Practice and Theory*, vol. 7, pp. 105-117.
- Hersey, P. and Blanchard, K.* (1990). *Management of Organizational Behaviour*, 5th Edition, Englewood Cliffs, N. J.: Prentice-Hall.
- Holland, J. L.* (1973). "Making Vocational Choices. A Theory of Careers", Englewood Cliffs, N.J.: Prentice-Hall.
- Iaffaldano, M. and Muckinsky, P.* (1985). "Job satisfaction and performance: a meta-analysis", *Psychological Bulletin*, pp. 251-277.
- Katz, D. and Lahm, R.* (1978). "The Social Psychology of Organizations", 2nd Edition, New York: Wiley.
- Locke, E. A.* (1988). "The Nature and causes of job satisfaction. In (M. D. Dunnette ed.) *Handbook of Industrial and Organizational Psychology*, 2nd ed. Palo Alto, CA: Consulting Psychologists Press.
- Loher, B., Noe, R., Moeller, N. and Fitzgerald, M.* (1985). "A meta-analysis of the relationship of job characteristics to job satisfaction", *Journal of Applied Psychology*, pp. 280-289.
- Lynn, A., S., Cao, T., L., and Horn, C, B.,* (1996). "The influence of career stage on work attitudes of male and female accounting professionals", *Journal of Organizational Behavior*, vol. 17, pp. 135-149.
- Mossholder, K. W., Bedeian, A. G., Toulantos, J. and Barkman, A. I.* (1985). "An examination of intraoccupational differences: Personality, perceived work climate and outcome preferences", *Journal of Vocational Behaviour*, vol. 26, pp. 164-176.
- Norris, D. and Niebuhr, R.* (1983). "Professionalism, organizational commitment and job satisfaction in accounting organizations", *Accounting, Organizations and Society*, pp. 49-59.
- Shackleton, V.* (1980). "The accountant stereotype: Myth or reality?" *Personel Management*, pp. 122-123.
- Zikmund, G. W.* (1994). *Business Research Methods*, Fourth Edition, The Dryden Press, N.Y.