

## **SUPERVISORY ACTIONS, JOB SATISFACTION AND TURNOVER INTENTIONS OF IRISH TRAINEE ACCOUNTANTS**

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### **ABSTRACT**

*This study examines the relationships between levels of job satisfaction, perceived supervisory actions and turnover intentions of Irish trainee accountants. Data was collected using a survey questionnaire in 2004. Findings suggest that perceived supervisory actions (comprising aspects of leadership, mentoring and working conditions) are significantly positively related to job satisfaction. Job satisfaction in turn was found to be significantly positively related to intentions to remain in the firm. The supervisory areas of greatest concern among trainee accountants relate to inadequate time allocations for their work and lack of efforts to minimise work related stress. Significant differences were found between Big Four and non Big Four respondents. Implications for accounting firms and academics and areas for future research are discussed in the paper.*

### **INTRODUCTION**

Job satisfaction arises when an individual perceives his or her job as fulfilling values that are considered important to that individual (Locke, 1976). Increasingly, concerns have been expressed about the level of job satisfaction of trainee accountants (Sorensen, Rhode and Lawler, 1973; Albrecht, Brown and Field, 1981; Carcello, Copeland, Hermanson and Turner, 1991; Hiltbeitel, Leauby and Larkin, 2000). As accounting firms employ labour intensive work methods and low levels of job satisfaction have been linked to undesirable consequences such as low productivity, job satisfaction is considered an area of great importance for the firms (Albrecht et al., 1981). Indeed it has been held as the most important attitude for accountants to possess due to its potential to impact emotionally on both the individual and the organisation (Dillard and Ferris, 1989).

The purpose of this study is to investigate the perceptions of Irish trainee accountants of the supervisory actions in their firms and to examine the relationship between perceived supervisory actions and levels of job satisfaction

and turnover intentions. Patten (1995) and Clabaugh, Monroe and Soutar (2000) examined the relationships between supervisory actions and job satisfaction in the US and Australia respectively, but these studies were limited as they failed to investigate any consequences of job satisfaction. This study contributes to the literature by extending previous research to include turnover intentions as a consequence of job satisfaction. A further limitation of the two previous studies was the use of a uni-dimensional construct for overall job satisfaction (Herbohn, 2004), whereas this study used a more reliable multi-dimensional measure of job satisfaction. Also, Patten (1995) used only univariate analysis to test the hypotheses, failing to examine the combined impact of all of the dimensions of supervisory actions on job satisfaction. Multivariate statistical analysis has been used in this study to examine the relationships, and factor analysis was used to identify different dimensions of the supervisory action scales. A more comprehensive analysis of the findings in this study compared to previous studies enabled the development of an expanded model of the relationships between the variables. In addition, this study is conducted in a different time period from the previous studies and the considerable changes in the audit environment during the last few years are likely to have impacted on perceived supervisory actions and job satisfaction. Furthermore, this is the first study to report relationships between these variables for Irish trainee accountants and to draw out implications of the findings for accounting firms and academics in Ireland.

## BACKGROUND LITERATURE

The rapid growth of audit firms over the last few decades and the huge increases in employee numbers have increased the importance of human resource management within audit firms (Brierley and Gwilliam, 2001). Belkaoui (1989) referred to the importance of a satisfied workforce in accounting firms given that they are the primary asset of the firm:

The success of the firm depends on motivating them [employees], retaining them and keeping them satisfied. Research on human resource considerations in public accounting firms is therefore necessary in order to identify the factors that create the ideal atmosphere for members of accounting firms to function efficiently and be satisfied with their jobs. (p. 115)

Due to its desirability for both the individual accountant and for accountancy firms, job satisfaction among accountants has been extensively explored (Snead and Harrell, 1991; Patten, 1995; Dole and Schroeder, 2001). Previous findings suggest that the level of job satisfaction of professional accountants is related to a number of variables including professional and organisational commitment (Norris and Niebuhr, 1983; Harrell, Chewing and Taylor, 1986), perceived environmental uncertainty (Ferris, 1977), supervisory actions (Patten, 1995), productivity (Albrecht et al., 1981) and intentions to remain in an organisation (Rhode, Sorensen and Lawler, 1977). As it is outside the scope of the study to examine the relationship between job satisfaction and all of the antecedents and



consequences suggested in previous research, a number of specific variables have been selected for further study and hypothesised relationships between these variables and job satisfaction are developed in the next sections.

### *Turnover intentions*

Staff turnover within accounting firms is a significant and costly problem for the accounting profession (Rhode et al., 1977; Snead and Harrell, 1991). Accounting firms invest significant amounts in the training and development of their employees (Sorensen et al., 1973) and although the structure of most accounting firms is pyramidal and requires a much larger ratio of trainees to senior staff, excessive turnover is wasteful (Hyndman, 1994). It is generally accepted that an individual's turnover intentions can be used to predict future actual turnover (Arnold and Feldman, 1982; Bullen and Flamholtz, 1985). Higher levels of job satisfaction have been strongly linked to greater intentions to remain in a firm in the organisational behaviour literature (Porter and Steers, 1973; Arnold and Feldman, 1982) and this relationship has also been found to be significant in studies based on accountants (Rhode et al., 1977; Harrell and Stahl, 1984; Snead and Harrell, 1991; Dole and Schroeder, 2001). Based on the previous literature, the following hypothesis is tested:

*H1: Job satisfaction of Irish trainee accountants is positively related to intentions to remain in the firm*

### *Supervisory actions*

Norris and Niebuhr (1983) pointed out that job satisfaction is a variable largely associated with the current work environment, which makes it a less stable variable than, for example, organisational commitment which is formed over a longer period of time (Mowday, Steers and Porter, 1979). The immediate work environment is continually changing for trainee accountants and the actions of supervisors play a key role in shaping that environment. In response to concerns over the level of job satisfaction of trainee accountants, the Accounting Education Change Commission (AECC) in the US recommended specific supervisory actions to improve the work experience of trainee accountants and suggested that supervisors should '(1) Provide strong leadership and mentoring for staff members, (2) Build working conditions that are conducive to success and (3) Provide challenging and stimulating work assignments' (AECC, 1993, p. 432). The relationships between these elements of supervisory actions and job satisfaction have been tested in previous studies and were found to be significant (Patten, 1995; Clabaugh et al., 2000). Each of the elements of supervisory actions is discussed in the following paragraphs.

It has been recognised that mentoring by supervisors is a valuable resource and may be an important antidote to stress (Siegel and Reinstein, 2001). Herbohn (2004) found a significant relationship between the existence of a mentor and job satisfaction. Patten (1995) and Clabaugh et al. (2000) found a significant positive relationship between perceived leadership and mentoring actions and job

satisfaction. Significant relationships have also been found between mentoring and turnover intentions (Scandura and Viator, 1994; Barker, Monks and Buckley, 1999). The following hypotheses are therefore tested:

*H2a Perceptions of leadership and mentoring aspects of supervision will be positively associated with job satisfaction*

*H2b Perceptions of leadership and mentoring aspects of supervision will be positively associated with intentions to remain in the firm*

The accounting environment is often referred to as a stressful working environment (Collins and Killough, 1989). Stress has a direct negative effect on both the individual and the organisation and can lead to absenteeism, job dissatisfaction and employee turnover (Collins and Killough, 1989). Common complaints among trainee accountants concerning working conditions include strict time constraints (Hiltebeitel et al., 2000) and excessive workloads (Gaertner and Ruhe, 1981). Although DeZoort (1998) suggested that time pressure can lead to increased job satisfaction, in general time pressure is associated with lower levels of satisfaction (Sweeney and Pierce, 2004). Better perceived working conditions include more reasonable time and work allocations and adequate on the job training. Perceptions of working conditions have been found to be positively related to job satisfaction (Patten, 1995; Clabaugh et al., 2000). The following hypotheses are tested:

*H3a Perceptions of working condition aspects of supervision will be positively associated with job satisfaction*

*H3b Perceptions of working condition aspects of supervision will be positively associated with intentions to remain in the firm*

A significant positive relationship between the perceived level of challenging and stimulating work assignments and job satisfaction has been found in previous studies (Patten, 1995; Clabaugh et al., 2000). Accounting is often associated with a lack of challenging and stimulating assignments and Hermanson, Carcello, Hermanson, Milano, Polansky and Williams (1995) found that greater variety of assignments was among the top five changes desired by accounting staff. Students' expectations of the intellectual challenges faced in accounting were found to be higher than practitioners' experiences (Carcello et al., 1991). Uninteresting and tedious work has been held as one of the main reasons the accounting profession has experienced high turnover rates (Sorensen et al., 1973). The following hypotheses are tested:

*H4a Perceived levels of challenging and stimulating work assignment aspects of supervision will be positively associated with job satisfaction*

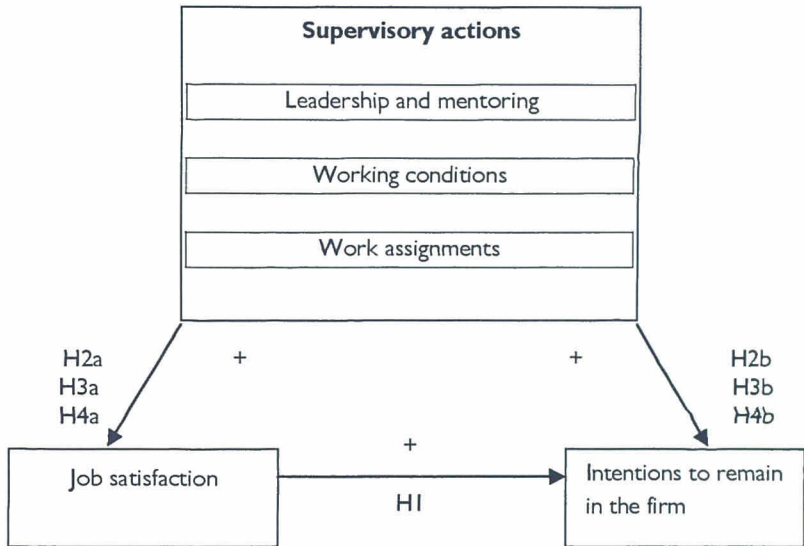
*H4b Perceived levels of challenging and stimulating work assignment aspects of supervision will be positively associated with intentions to remain in the firm*



*Overall model*

**Figure 1** provides a summary of the hypotheses developed. Supervisory actions are modelled as having a direct effect on intentions to remain in the firm and an indirect effect on intentions to remain in the firm through job satisfaction.

**Figure 1: Model of the components of job satisfaction and intentions to remain in the firm**



*Influence of demographic characteristics*

Size of the firm

The size of the organisation has been found to influence the level of job satisfaction with higher levels of job satisfaction found in the smaller accounting firms in comparison to Big Six accounting firms (Patten, 1995), though this finding was not supported by Clabaugh et al. (2000). Levels of satisfaction in small and large firms were similar in Albrecht et al.'s (1981) study, but respondents from medium sized firms were found to have higher levels of satisfaction. Regarding supervisory actions, greater adequacy of working conditions was also found in small firms relative to Big Six/Five firms (Patten, 1995; Clabaugh et al., 2000). Patten suggested that a low trainee accountant to partner ratio and greater supervision in the smaller accounting firms were the main reasons for these differences. Research indicates that large organisations are more structured and centralised than small ones (Bluedorn, 1993) and the roles are more closely defined in large organisations (Ingham, 1970). Arnold, Schalk, Bosley and Overleek (2002) suggested that small organisations may offer more development of a range of skills, and more responsibility and autonomy than in large organisations. Differences in

supervisory actions, job satisfaction and intentions to remain in the firm will be tested between Big Four and non Big Four firms.

### Gender

Some researchers have found that female trainee accountants are more satisfied than males with their employment (Gregson and Blin, 1989) while others reported that males were more satisfied with aspects of their work than females (Albrecht et al., 1981). Rasch and Harrell (1990) found that while senior female accountants reported higher turnover intentions than males, turnover did not differ for male and female accountants during their initial years of employment. Almer and Kaplan (2002) found that female accountants were significantly more likely to remain in the firm than males. No overall conclusion can be drawn from previous studies on the impact of gender on job satisfaction and turnover intentions. Differences in the levels of the variables depending on gender will be tested.

### Educational background

There are conflicting views concerning the link between educational level and job satisfaction and turnover rates. Siegel (1987) found that auditors with just a bachelor's degree had higher turnover rates than those with a master's degree. However, Wright (1988) found no such difference. Research conducted by Albrecht et al. (1981) suggested that professional accountants with a bachelor's degree were more satisfied with their job than those with a master's degree. The impact of educational background on the variables measured in the study will be tested.

### Area of specialisation

Rasch and Harrell (1990) did not find significant differences in the levels of job satisfaction or turnover intentions between those employed in audit and tax functions. Pratt and Beaulieu (1992) suggested that the consulting services function may be more innovative intensive and demand more creativity than audit or tax functions. This may result in higher levels of job satisfaction in the consulting services function. Differences in the variables depending on the area of specialisation of the respondents will be examined.

## **RESEARCH METHOD**

Survey questionnaires were selected as a method of data collection as they facilitate quantitative analysis, enable the collection of data from a large population in a highly economical way, and reduce bias (Saunders, Lewis and Thornhill, 2003). A questionnaire was distributed to trainee chartered accountants in lectures on two courses run by the Institute of Chartered Accountants in Ireland, one Professional Three lecture in Galway and two Final Admitting Examination (FAE) lectures in Dublin (different groups of students in each) in early summer 2004. (Professional 3 is the Institute's penultimate examination.) Respondents at the Professional 3 level would have approximately 1-2 years' work experience and respondents at FAE level would have 2-3 years' work experience in an accountancy firm. Differences in variables depending on examination level are tested. Questionnaires were distributed at the start of each lecture by the second



author and the purpose of the study and guidelines for the completion of the questionnaire were explained to the students. The students took approximately fifteen minutes to complete the questionnaire. Out of a total of 180 questionnaires distributed to trainee accountants working in an accountancy firm, 166 complete questionnaires were obtained. **Table 1** provides an analysis of the respondents based on gender, firm, level, educational background and work area.

**TABLE 1: DEMOGRAPHICS OF RESPONDENTS**

<b>Gender</b>	<b>n</b>	<b>%</b>
Male	62	37.3
Female	104	62.7
<b>Firm</b>		
Big 4	71	42.8
Non Big 4	95	57.2
<b>Level</b>		
Professional 3	67	40.4
FAE	99	59.6
<b>Highest Education Achieved</b>		
Diploma	3	1.8
Degree	109	65.7
Masters	46	27.7
Other	8	4.8
<b>Main area of work</b>		
Audit	105	63.3
Tax	32	19.3
Consulting	22	13.3
Other	7	4.2

*Variable measures*

Supervisory actions were measured based on a survey instrument developed by Patten (1995) and used in other research studies (Clabaugh et al., 2000; Hildebeitel et al., 2000). That instrument contains 22 statements in three categories: nine on leadership and mentoring, seven on working conditions and six on work assignments. The respondents were asked to rank on a Likert scale from 1 (completely disagree) to 5 (strongly agree) the extent to which actions described in each statement were in place in their firm. **Appendix 1** contains the instrument used in this study. Measures of each of these three categories were found to be reliable with Cronbach’s coefficient alpha (Cronbach, 1951) of .896 for leadership and mentoring, .7779 for working conditions and .8675 for work assignments. A factor analysis of each of the three measures showed that the leadership and mentoring measure and the work assignments measure each comprised one factor which explained 55 per cent and 60.4 per cent respectively of the variation in the measures. However, the working conditions measure was found to comprise two factors which explained 60 per cent of the variation in this measure. A varimax

rotated factor solution showed that Q10, Q13 and Q14 loaded on Factor 1 and Q11, Q12, Q15 and Q16 loaded on Factor 2 (loadings greater than .5). Based on the content of the items, Factor 1 was labelled 'on the job training' and Factor 2 'pressure management'. These two factors are used in subsequent testing.

To measure the level of job satisfaction of trainee accountants, respondents completed Hoppock's (1935) measure of job satisfaction (**Appendix 1**). Each question contains seven possible responses. This instrument was validated by McNichols, Stahl and Manley (1978) and has been frequently used as a measure of job satisfaction (Harrell and Stahl, 1984; Rasch and Harrell, 1990; Snead and Harrell, 1991; Parker and Kohlmeyer, 2005). The original measure of job satisfaction contained four questions, but a three item measure was used here as one of the items (Q25) related to intentions to remain in the firm which is analysed as a separate variable in this study. The three item measure of job satisfaction was used in previous research (Almer and Kaplan, 2002) and was found to be reliable in this study with Cronbach's coefficient alpha (Cronbach, 1951) of .8021. Only one component was extracted in factor analysis which explained 72.4 per cent of the variation in the three items.

The intention to remain in the firm question (Q25) contained seven possible responses ranging from 1 (I would quit this job at once if I could) to 7 (I would not exchange my job for any other). This question was used in previous research to indicate a respondent's turnover intention (Harrell et al., 1986).

### *Statistical tests*

Statistical tests are divided into parametric and non-parametric tests. Parametric tests are considered to be more powerful and more efficient than non-parametric ones (Emory and Cooper, 1991). Based on a review of the literature in this area<sup>2</sup>, parametric tests including t tests, ANOVA tests, correlation analysis and multiple regressions were used and results are reported in the next section. Non-parametric tests were also employed and findings are reported where different from the parametric results.

## **FINDINGS**

### *Descriptive statistics*

**Table 2** sets out the descriptive statistics for each of the variables measured in the study:



**TABLE 2: DESCRIPTIVE STATISTICS OF VARIABLES**

Variable	Mean	SD	Average scale item score (mean /no of items)	Average scale item score (Patten, 1995)	Potential Range	Actual Range	No. of items
Leadership and mentoring*	27.57	7.168	3.06	3.54	9–45	11–44	9
Working conditions* (On the job training)	21.04 (9.69)	4.872 (2.658)	3.01 (3.23)	3.31 –	7–35 (3–15)	9–32 (3–15)	7 (3)
(Pressure management)	(11.35)	(3.015)	(2.84)	–	(4–20)	(4–18)	(4)
Work assignments*	21.10	4.546	3.52	3.85	6–30	6–30	6
Job satisfaction <sup>^</sup>	12.66	3.228	4.22	3.836**	3–21	3–18	3
Intentions to remain in the firm+	4.60	1.348	4.60	N/A	1–7	1–7	1

\*\*Patten's mean for job satisfaction is based on only one item and uses a 5-point scale. Adjusting the average scale item score in this study to a 5-point scale would give a comparable score of 3.01

\* Scale for each item from 1 (completely disagree) to 5 (strongly agree)

<sup>^</sup> Scale for each item from 1 to 7 (refer to **Appendix I** for labels on scales)

+ Scale from 1 (I would quit this job at once if I could) to 7 (I would not exchange my job for any other). Lower mean scores for each of the three supervisory action scales and job satisfaction (using adjusted average scale item score) were found in this study compared to Patten. Over 60 per cent of the respondents surveyed were satisfied with their job at least half of the time and 40 per cent indicated they were not eager to change their job but would do so if they could get a better one.

Each of the measures of supervisory actions is comprised of a number of items and the mean score for each of the items is presented in **Table 3**.

Rankings based on mean scores reveal that the statements with which respondents were most in agreement were Q17 'My supervisors have delegated responsibility to me as soon as I was ready to assume it' and Q9 'My supervisors convey pride in their work and its importance to clients and society'. The statements with which the trainee accountants were most in disagreement were Q16 'My supervisors attempt to minimise job-related stress' and Q11 'My supervisors allocate sufficient time for me to do high quality work'. Consistent with Clabaugh et al. (2000), Hildebeitel et al. (2000) and Patten (1995), findings in this study indicate that the most positive responses were in relation to the work assignment statements and the most negative in relation to working conditions.

**TABLE 3: MEAN RESPONSE AND RANK OF EACH STATEMENT ON SUPERVISORY ACTIONS**

<b>LEADERSHIP AND MENTORING</b>	<b>Mean*</b>	<b>Rank**</b>
Q1. My supervisors have given me frequent, honest, open and interactive feedback on my performance.	3.32	10
Q2. My supervisors have listened to me for indirect messages about my employment experience.	2.86	19
Q3. When I have expressed dissatisfaction, my supervisors have attempted to determine its nature and causes.	3.07	14
Q4. My supervisors always acknowledge good performance.	3.11	12
Q5. My supervisors treat me as an individual with a career (not just a short-term employee).	3.10	13
Q6. My supervisors help me to understand my future opportunities.	2.88	18
Q7. My supervisors inquire about my concerns and plans.	2.68	20
Q8. My supervisors have been role models of what a professional should be like.	2.98	15=
Q9. My supervisors convey pride in their work and its importance to clients and society.	3.57	2
<b>WORKING CONDITIONS</b>		
Q10. My supervisors explain assignments thoroughly.	3.23	11
Q11. My supervisors allocate sufficient time for me to do high quality work.	2.67	21
Q12. My supervisors are open about necessary constraints (including budgetary constraints).	3.37	9
Q13. My supervisors explain how assignments fit in with the "big picture".	2.98	15=
Q14. My supervisors supervise my work to completion.	3.48	6
Q15. My supervisors fairly distribute the opportunities and the burdens across all of their subordinates.	2.96	17
Q16. My supervisors attempt to minimise job-related stress.	2.34	22
<b>WORK ASSIGNMENTS</b>		
Q17. My supervisors have delegated responsibility to me as soon as I was ready to assume it.	3.70	1
Q18. My supervisors have maximised my opportunity to use oral communication skills.	3.39	7
Q19. My supervisors have maximised my opportunity to use written communication skills.	3.50	5
Q20. My supervisors have maximised my opportunity to use critical thinking skills.	3.38	8
Q21. My supervisors have maximised my opportunity to use analytic techniques.	3.56	3
Q22. My supervisors have helped me to improve my communication, critical thinking, and analytic skills.	3.55	4

\* Likert scale from 1 (completely disagree) to 5 (strongly agree)

\*\*Higher ranking indicates greater agreement with statements



*Testing of individual hypotheses*

To test H1–4, Pearson’s correlation coefficients were examined. Job satisfaction was found to be significantly positively correlated to intentions to remain in the firm ( $r = .803$ ) at the .01 level providing support for H1. Leadership and mentoring was found to be significantly positively correlated with job satisfaction ( $r = .541$ ) and intentions to remain in the firm ( $r = .412$ ) at the .01 level providing support for H2a and H2b. Working conditions and the two subscales (on the job training and pressure management) were all found to be significantly positively correlated with job satisfaction ( $r = .542$ ,  $r = .399$ ,  $r = .524$  respectively) and intentions to remain in the firm ( $r = .464$ ,  $r = .355$ ,  $r = .439$  respectively) at the .01 level providing support for H3a and H3b. Work assignments was found to be significantly positively correlated with job satisfaction ( $r = .340$ ) and intentions to remain in the firm ( $r = .265$ ) at the .01 level providing support for H4a and H4b, though the correlations for this dimension of supervisory actions were weaker than for the other dimensions.

*Multiple regression analysis*

To test multiple relationships between the variables, multiple regressions were carried out with job satisfaction as the dependent variable in the first regression and intentions to remain in the firm as the dependent variable in the second regression (results set out in Table 4).

**TABLE 4: MULTIPLE REGRESSION ANALYSIS**

Independent variable	Expected sign	Coefficient	Std Error	Sig. t	VIF <sup>3</sup>
<b>Dependent Variable: Job satisfaction</b>					
Leadership and mentoring	+	.466	.047	.000	2.861
On the job training	+	-.068	.117	.484	2.429
Pressure management	+	.353	.078	.000	1.376
Work assignments	+	-.074	.062	.395	1.989
Constant		4.505	1.040	.000	
Adj. R sq. = .369, F = 25.129, Signif. F = .000					
<b>Dependent Variable: Intentions to remain in the firm</b>					
Leadership and mentoring	+	-.115	.016	.391	3.213
On the job training	+	.112	.037	.125	2.437
Pressure management	+	.021	.026	.715	1.578
Work assignments	+	-.010	.020	.882	1.998
Job satisfaction	+	.812	.025	.000	1.624
Constant		.298	.347	.391	
Adj. R sq. = .640, F = 59.744, Signif. F = .000					

As can be seen from **Table 4**, both multiple regressions are highly significant with the variables examined explaining 36.9 per cent of the variation in job satisfaction and 64 per cent of the variation in intentions to remain in the firm. Leadership and mentoring and pressure management but not on the job training or work assignments are significant in explaining job satisfaction. This suggests that the significant correlations found between job satisfaction and both work assignments and on the job training are captured by the other two supervisory action scales and these variables are not significant when the impact of the other two variables is taken into account. In the second regression only job satisfaction is significant in explaining intentions to remain in the firm, suggesting that supervisory actions have no direct effect on intentions to remain in the firm when the indirect effect through job satisfaction is taken into account. A hierarchical regression where job satisfaction was entered in the first model and the supervisory action scales in the second model also supported this finding.

*Non-parametric logit regressions were also run for both job satisfaction and intentions to remain in the firm. Consistent with the parametric regressions, leadership and mentoring and pressure management but not on the job training or work assignments were found to be significant in the job satisfaction regression (-2 log likelihood = 171.621,  $\chi^2 = 57.322$ ,  $p = .000$ ), and only job satisfaction was significant in the intentions to remain in the firm regression (-2 log likelihood = 95.939,  $\chi^2 = 121.271$ ,  $p = .000$ ).*

*Background variables*

**Table 5** sets out the mean values of variables depending on demographic characteristics.

**TABLE 5: MEAN OF VARIABLES BY GENDER, FIRM SIZE, EDUCATIONAL BACKGROUND, EMPLOYMENT AREA AND LEVEL**

	Gender		Firm size		Education		Employment area <sup>^</sup>			Level	
	Male	Female	Big 4	Non-Big 4	Degree	Master	Audit	Cons.	Tax	Prof 3	FAE
JS	12.95	12.49	11.94*	13.20*	12.65	12.39	12.41*	14.68*	13.19*	12.24	12.95
LM	27.47	27.63	29.46*	26.16*	27.64	27.22	27.44	30.45	27.47	26.28*	28.44*
JT	9.98	9.51	10.38*	9.17*	9.71	9.58	9.89*	10.36*	9.03*	9.42	9.87
PM	11.52	11.25	10.35*	12.09*	11.87*	9.98*	11.26	12.18	11.53	11.76	11.07
WA	21.81	20.67	22.59*	19.98*	21.34	20.74	21.41	21.50	20.91	20.39	21.58
IR	4.63	4.58	4.28*	4.83*	4.63	4.33	4.51*	5.50*	4.69*	4.57	4.62

*JS = job satisfaction, LM = leadership and mentoring, JT = on the job training, PM = pressure management, WA = work assignments, IR = intentions to remain in the firm*

*<sup>^</sup> 7 respondents indicated areas other than the three shown here. Due to the small number they were excluded from this analysis.*

*\*Significantly different*



Gender was not found to impact significantly on any of the variables. Regarding educational background, t test showed a significant difference in levels of pressure management ( $t = 3.976, p = .000$ ) between respondents with a master's degree and those with a bachelor's degree. Regarding examination level, t test revealed a significant difference in the level of leadership and mentoring ( $t = -1.921, p = .056$ ) between Professional 3 and FAE respondents, though this difference was not significant using non-parametric Mann Whitney U test. Regarding employment area, ANOVA test revealed significant differences in the level of job satisfaction ( $F = 5.486, p = .005$ ), on the job training ( $F = 2.895, p = .037$ ) and intentions to remain in the firm ( $F = 5.729, p = .004$ ) between respondents employed in different areas. However, when the impact of job satisfaction on intentions to remain in the firm was controlled (by including job satisfaction as a covariate), employment area was not found to impact significantly on intentions to remain in the firm. Between Big Four and non Big Four firms, significant differences were found in levels of job satisfaction ( $t = -2.521, p = .013$ ), leadership and mentoring ( $t = 3.147, p = .002$ ), on the job training ( $t = 3.171, p = .002$ ), pressure management ( $t = -.3834, p = .000$ ), work assignments ( $t = 3.943, p = .000$ ) and intentions to remain in the firm ( $t = -2.647, p = .009$ ). Each of the statements comprising supervisory actions was analysed separately between Big Four and non Big Four firms and significant findings are set out in Table 6.

**TABLE 6: SPECIFIC SUPERVISORY ACTIONS WITH STATISTICALLY SIGNIFICANT DIFFERENCES ACROSS FIRMS**

Statement	Big Four Mean	Non Big Four Mean	T	Sig.
Q1. My supervisors have given me frequent, honest, open, and interactive feedback on my performance.	3.63	3.08	3.800	.000
Q3. When I have expressed dissatisfaction, my supervisors have attempted to determine its nature and causes.	3.37	2.85	3.193	.002
Q4. My supervisors always acknowledge good performance.	3.41	2.88	3.044	.003
Q8. My supervisors have been role models of what a professional should be like.	3.31	2.74	3.231	.001
Q11. My supervisors allocate sufficient time for me to do high quality work.	2.28	2.97	-4.259	.000
Q14. My supervisors supervise my work to completion.	3.89	3.18	4.675	.000
Q16. My supervisors attempt to minimise job-related stress.	2.01	2.58	-3.763	.000
Q17. My supervisors have delegated responsibility to me as soon as I was ready to assume it.	4.06	3.43	4.270	.000
Q21. My supervisors have maximised my opportunity to use analytic techniques.	4.04	3.21	6.100	.000
Q22. My supervisors have helped me to improve my communication, critical thinking, and analytic skills.	3.96	3.25	5.114	.000

As can be seen in **Table 6**, ten of the twenty-two statements were significantly different between respondents from Big Four and non Big Four firms. Of the differences, four of the statements relate to leadership and mentoring, one to on the job training, two to pressure management and three to work assignments. For the majority of the statements, respondents in Big Four firms expressed higher levels of agreement with the statements than respondents in non Big Four firms. The statements with which the non Big Four firms' respondents reported higher levels of agreement related to pressure management ('My supervisors allocate sufficient time for me to do high quality work' and 'My supervisors attempt to minimise job-related stress').

To test the sensitivity of the regression results to size of the firm, the regressions for job satisfaction and intentions to remain in the firm were recomputed using size of the firm as a dummy variable. Size of the firm was a significant variable in the job satisfaction regression but not in the intentions to remain in the firm regression. The inclusion of this variable did not substantially change the results reported in the main analysis, but the explanatory power of the job satisfaction regression improved. For job satisfaction, the overall regression was significant at the .000 level (Adj. R square .405,  $F = 23.501$ , Signif.  $F = .000$ ). For intentions to remain in the firm, the regression including size of the firm was significant at .000 level (Adj. R square .64,  $F = 49.917$ , Signif.  $F = .000$ ). The categorisation of variables as significant/insignificant did not change in either regression.

## DISCUSSION

The findings in the study need to be interpreted in light of the strengths and limitations of the study. The study is the first in Ireland to collect data from practising trainee accountants on levels of job satisfaction, supervisory actions and intentions to remain in the firm. Due to the method of distribution of questionnaires a high response rate was obtained from the sample selected. Statistical analysis was comprehensive with both parametric and non-parametric tests carried out.

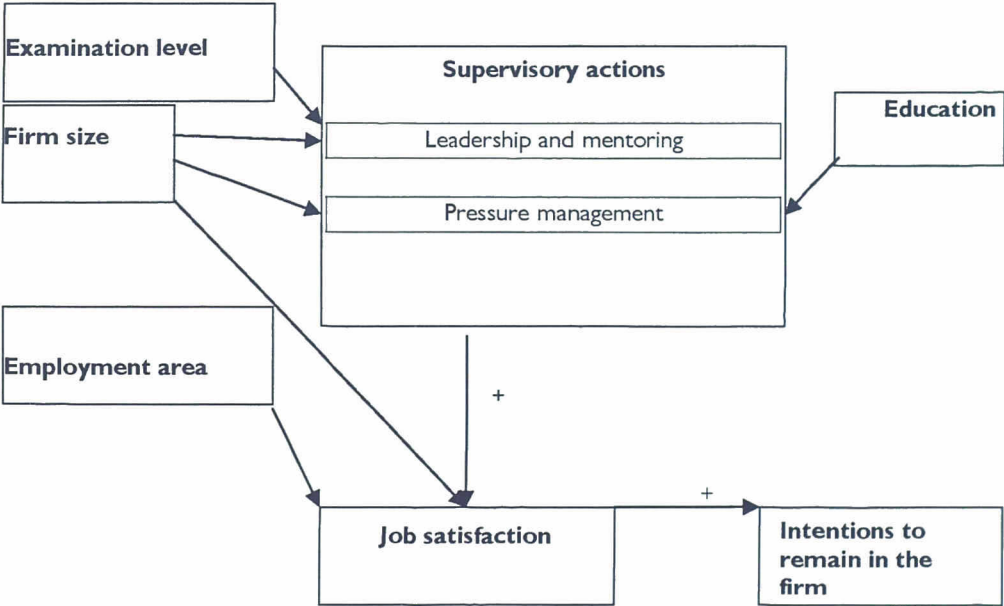
There are, however, a number of limitations to the study. Firstly, the sample selected comprised students who attended lectures run by the Institute of Chartered Accountants and may not be representative of the overall population of FAE and Professional 3 students. Secondly, social desirability bias may have impacted on responses. To reduce this limitation, assurances of confidentiality and anonymity were given. Thirdly, the timing of distribution of the survey may have impacted on responses. The survey was distributed in early summer which is a less busy time for auditors than winter and as a result respondents may have reported higher levels of job satisfaction. Fourthly, differences in the size of firms could only be tested between Big Four and non Big Four firms and it is likely that wide variations exist in the sizes of firms in the non Big Four category. Lastly, the study suffers from the limitations of any survey method such as inability of the researcher to clarify questions or explore and extend answers (Roberts, 1999). For

example, the reference to ‘your job’ in the turnover intention measure may have been interpreted to mean their area of work in general rather than their area of work with that particular firm. Also as the data is cross-sectional, cause and effect relationships cannot be tested. However, questionnaires are less susceptible to biases, which can occur during interviews due to deviations from instructions and method of administration, and assurances of confidentiality and anonymity are more effective (Emory and Cooper, 1991).

*Revised model of job satisfaction*

**Figure 1** was developed based on the previous literature. Findings in this study have helped to refine that model, and the revised model based on the findings in this study is shown in **Figure 2**. While correlation analysis supported each of the individual hypotheses, multivariate analysis revealed that specific supervisory actions (leadership and mentoring and pressure management) were found to have a direct relationship with job satisfaction but not intentions to remain in the firm. Of the demographic variables, the only one found to be significantly related to all the variables examined in the study was firm size. Mixed results were found for the other demographics. Each of the variables in the model is discussed in the following sections.

**Figure 2: Revised model of the components of job satisfaction and intentions to remain in the firm**





### *Supervisory actions*

Lower perceived levels of all three components of supervisory actions were found in this study compared to Patten (1995). Clabaugh et al. (2000) used a seven item scale for supervisory actions but when the mean scores are adjusted to a five item scale, a comparison of the average mean scale items shows that the level of leadership and mentoring found in this study is slightly lower (3.06 v. Clabaugh et al. 3.12) but the levels of working conditions (3.01 v. Clabaugh et al. 2.82) and work assignments (3.52 v. Clabaugh et al. 3.19) are higher. This suggests that the perceived leadership and mentoring in Irish firms is close to that found in Australian firms, but the perceived levels of working conditions and work assignments rank between levels found in Australia and the US. Differences in levels of supervisory actions between studies may reflect economic and cultural differences between countries or differences in time periods of the studies (five year gaps between each of the studies).

Respondents in this study and Hildebeitel et al. (2000) agreed most with the statement that 'my supervisors delegate responsibility to me as soon as I am ready to assume it'. This suggests that qualitative work underload (where individuals feel unchallenged by tasks) or overload (where individuals lack or perceive they lack skills to perform tasks) (DeZoort and Lord, 1997) is not perceived to be a problem. Other areas with high levels of agreement include supervisors showing pride in their work and opportunities to use analytic techniques, to improve communication, critical thinking and analytic skills, and to use written communication skills. Overall, the areas with high levels of agreement such as delegation of responsibilities and opportunities to use a wide range of skills suggest that audit firms are maximising the utilisation of the human resources available to them at trainee level. Only leadership and mentoring and pressure management were found to be significant in explaining job satisfaction, and the areas with higher levels of agreement related mainly to work assignments. It is possible that approach to work assignments is a hygiene type factor, where low levels would lead to dissatisfaction; however, high levels do not necessarily lead to satisfaction as the other dimensions of supervisory actions assume greater importance<sup>4</sup>. The areas with lower levels of agreement (mainly pressure management) are discussed in the section dealing with implications for accounting firms.

### *Job satisfaction*

The average scale item score for the job satisfaction measure on a scale from 1 to 7 was 4.22 (**Table 2**) and 36.7 per cent of respondents indicated that they were only satisfied with their job occasionally or less than occasionally. Almer and Kaplan (2002) reported a mean score of 5.31 for the same three item measure of job satisfaction which is considerably higher than the level found in this study. More similar, but still higher, is the score of 4.5 recorded by Clabaugh et al. (2000) using a uni-dimensional 7-point scale for job satisfaction. Over 40 per cent of respondents expressed either indifference or various levels of dislike for their job. Ways of increasing job satisfaction are discussed under implications for accounting firms.

*Intentions to remain in the firm*

The average score for intentions to remain in the firm was 4.6 on a scale from 1 to 7 (**Table 2**). Previous studies using this measure did not report the mean score and therefore a comparison of levels is not possible. It is difficult to conclude on what level of turnover intentions is desirable from the firm's point of view as accounting firms have a pyramidal structure (Hyndman, 1994) and do not wish to retain all of their trainees. The issue, however, is whether the employees they wish to retain are those who wish to leave. Given that 40 per cent of trainees are not eager to change their job but would do so if they could get a better one, and 36 per cent indicated they would at least like to exchange their current job or expressed stronger turnover intentions, it is likely that these respondents would consist of at least some trainees that the firms wish to retain.

*Size of firm*

Patten (1995) and Clabaugh et al. (2000) found a significant difference in levels of working conditions between Big Six/Five and non Big Six/Five firms with significantly better perceived working conditions in non Big Six/Five firms. In this study all supervisory scales were found to be significantly different between Big Four and non Big Four respondents with Big Four respondents reporting higher levels of on the job training, leadership and mentoring and work assignments but lower levels of pressure management, job satisfaction and intentions to remain in the firm. While both leadership and mentoring and pressure management were found to be significant in explaining job satisfaction, it may be the case that leadership and mentoring is only important in the context of the various levels provided by a particular firm rather than in the context of differences between firms. However, different levels of pressure management between firms appears important in explaining variation in job satisfaction between firms. When each of the statements was analysed separately, two statements relating to pressure management with significant differences in Patten's study ('my supervisors allocate sufficient time for me to do high quality work' (Patten: Big Six - 3.12, non Big Six - 3.42) and 'my supervisors attempt to minimise job related stress' (Patten: Big Six - 2.75, non Big Six - 3.03)) were also found to be significant in this study. The mean values for these statements were considerably lower in this study (**Table 6**) compared to Patten's. Both surveys were distributed in early summer so time of year would not be an explanatory factor for differences in mean scores. Changes in the audit environment in the last decade and in the job market in Ireland may have resulted in increased pressure (Pierce and Sweeney, 2003).

While previous studies have speculated that the work environment in smaller firms may be more conducive to building more effective mentoring and leadership relationships (Patten, 1995; Clabaugh et al., 2000), this study found that levels of leadership and mentoring were significantly lower in non Big Four firms. This is consistent with Kaplan, Keinath and Walo's (2001) findings where accountants employed in small accounting firms perceived barriers to mentoring and with Herbohn's (2004) findings where respondents reported a significantly lower level of mentoring relationships in smaller firms.



### *Other demographics*

Respondents at FAE level reported significantly higher levels of leadership and mentoring than those at Professional 3 level. This is interesting as it would be expected that respondents at Professional 3 level would need greater leadership and mentoring as they have less experience. However, respondents at FAE level would be assigned more difficult tasks than respondents at Professional 3 level and would most likely have a manager or partner as their supervisor. As a result they may need greater guidance and a manager/partner may be more capable of providing leadership and mentoring than would Professional 3 supervisors who are most likely at audit senior level. An alternative explanation is that respondents at FAE level are nearing the end of their training contract and firms may deliberately increase leadership and mentoring actions at that stage to increase employee retention rates.

Job satisfaction was also significantly different between employment areas with the highest level of job satisfaction in consulting and the lowest level of job satisfaction in auditing. The highest intentions to remain in the firm were also in the consulting area. Interestingly, the level of challenging and stimulating work assignments was only slightly higher in consulting than in auditing but on the job training was significantly higher in consulting than in auditing or tax. Perceptions of pressure management were highest in consulting, though the difference was not statistically significant. When each of the pressure management questions was analysed separately, perceived distributions of even workloads was highest in consulting and the difference was marginally insignificant ( $F = 2.192$ ,  $p = .091$ ). Also, other variables not examined in this study may contribute to the high levels of job satisfaction and intentions to remain in the firm in consulting. For example, the expectations of trainees in consulting and the attitude of the firms to those trainees may differ from the other work areas as a career in consulting may be seen as a more long term career option.

Perceived pressure management was found to be significantly different between respondents with an undergraduate degree and those with a masters. Respondents with an undergraduate degree reported greater efforts by supervisors to manage pressure, suggesting that either the firms may assign trainees with a master's degree to more pressurised jobs or may believe that efforts to reduce pressure are not necessary for trainees with a master's degree.

### *Implications for accounting firms and academics*

Given the high cost of recruiting and training accountants and the significant relationships found between supervisory actions and job satisfaction and between job satisfaction and intentions to remain in the firm, accounting firms should devote attention to the supervisory actions where respondents expressed the strongest disagreement.

Pressure management was found to be an area of concern and the statements with which respondents disagreed most were, firstly, 'my supervisors attempt to minimise job related stress' (consistent with Hildebeitel et al.'s (2000) findings) and, secondly, 'my supervisors allocate sufficient time to do high quality work'. Audit



trainee time pressure has been found to be prevalent in Ireland (Pierce and Sweeney, 2003) and elsewhere (Malone and Roberts, 1996; Willett and Page, 1996) and has been linked with undesirable consequences such as quality threatening behaviours (Pierce and Sweeney, 2004). Hermanson et al. (1995) found that the two changes most desired by audit staff were engagements properly staffed and realistic budgets and deadlines. Findings in this study suggest that concerns over the level of time pressure have not abated.

The perceived lack of efforts of supervisors to minimise job related stress and assign sufficient time for tasks found in this study have important implications for audit firms. Collins and Killough (1989) found that time pressure was the root cause of stress and tackling time pressure may be the most effective way for firms to minimise levels of stress. This is particularly important in Big Four firms given the higher level of disagreement with the statements on time pressure and stress in those firms. The high level of disagreement on the level of supervisors' inquiry about concerns and plans of trainees may also be linked to the high levels of time pressure in audit firms. Collins and Killough (1989) suggested a number of ways in which firms can reduce stress such as communication and employee feedback (including mentoring), reduction of workload and stress management training programmes. Exit interviews with staff may prove useful for accounting firms in identifying other ways to minimise stress.

Distribution of work evenly between subordinates was also high on the list of statements with which respondents disagreed. Organisational justice, that is, perceptions regarding the fairness of employment conditions, is considered an important motivator at work (Folger and Cropanzano, 1998). Parker and Kohlmeyer (2005) found that perceived bias in the allocation of organisational rewards was associated with low job satisfaction and high turnover intentions. Other potential negative consequences of inconsistencies across individuals include reduced job performance and retaliation against the firm (Parker and Kohlmeyer, 2005). The most likely reason why some trainees are allocated higher workloads is that they are high performers and are in demand for assignments. Findings in this study, however, indicate that this increased workload is likely to result in lower job satisfaction and greater intentions to leave the firm, resulting in the firms losing their high performing staff. The firms should review their allocation of workload policy bearing in mind the potential consequences of any inconsistencies in allocations.

As pointed out by the AECC (1993, p. 431), 'the early employment experience affects the productivity of educational assets acquired at colleges and universities'. Findings in this study are relevant for academics, as they point to areas where improvements are likely to lead to increased success for former students in their careers. For example, greater graduate awareness of the pressures which they can expect within the accounting environment may lead to increased job satisfaction in their employment. Communication by academics of the characteristics of the trainees' work environment to students (for example by the use of case studies) would help them better prepare for their careers. Also, improvements in personal skills such as the interpretation of feedback from supervisors as well as the

provision of leadership and mentoring to those at a more junior level should lead to improvements in levels of job satisfaction. Changes in education may be necessary to include these softer skills in accounting courses which have traditionally focused on the technical aspects of accounting.

## CONCLUSION AND FUTURE RESEARCH

Much of the previous research in this area has involved survey questionnaires; future research is needed using more in-depth methods of data collection such as interviews to examine the range of variables that impact on job satisfaction and turnover intentions and ways in which firms can increase job satisfaction and reduce turnover intentions. The variables examined in this study accounted for almost 37 per cent of the variation in job satisfaction and 64 per cent of the variation in intentions to remain in the firm. Qualitative research would be beneficial in identifying other influences on job satisfaction and intentions to remain in the firm. For example, the impact of the performance of trainees on supervisory actions such as workload allocations (as discussed in the previous section) and in turn on job satisfaction and turnover intentions is potentially important. Also, variables such as expectations of trainees may be important in explaining differences in levels of job satisfaction and turnover intentions between employment areas.

Future quantitative research should include a more comprehensive measure of intentions to remain in the firm, as the measure included in this study is based on a single item. Brierley (1999) pointed out that turnover intentions have been measured as intentions to leave the job, public practice and the profession, and long term career intentions; these different facets could be examined in future research. A distinction between short- and long-term turnover intentions would be particularly relevant for trainee accountants as in the short term trainees have immediate goals of obtaining a qualification and gaining experience and may be reluctant to leave their firm. Pressure management was the area of most concern to trainees and future research is needed to examine possible actions which accounting firms could take to alleviate pressure. Significant differences were found in a number of variables between Big Four and non Big Four firms and an examination of the reasons for differences in those variables and a breakdown of the non Big Four category into different size firms would be potentially fruitful for future research. Further investigation of the impact of other demographic variables such as those found to be significant in this study (work area, examination level and education) and variables not examined in this study (for example, office location) would add to the further development of the job satisfaction model. Lastly, a comparison of perceived supervisory actions in Ireland, US and Australia revealed differences and a potentially fruitful area for future research would be a cross-cultural study of supervisory actions and job satisfaction.

In the accounting environment where clients value staff continuity and competition drives the need for high productivity, job satisfaction of accountants will continue to be an area of considerable importance for accounting firms.



Improving job satisfaction and increasing intentions to remain in the firm is not an easy task for the firms given the pressures of the modern business environment. However, managing these pressures is essential for accounting firms, as a failure to do so is likely to have far reaching consequences.

## NOTES

- <sup>1</sup> The views expressed are solely those of the authors, and not necessarily shared by KPMG
- <sup>2</sup> The use of parametric statistical tests entails certain assumptions about the underlying data (normally distributed populations, equal population variances for two groups and interval scale measures) (Cramer, 1997). With regard to the normal population and equal variance assumptions, violation of these two assumptions generally has little effect on the values of the parametric tests (Boneau, 1960). With regard to the third assumption, in this study measurements are based on either nominal or ordinal scales. For ordinal data, non-parametric tests are the only correct tests, but parametric tests are sometimes employed (Emory and Cooper, 1991), as multiple item measures result in a large number of categories (Bryman and Cramer, 1999). The use of parametric and non-parametric tests is recommended where clear-cut criteria are difficult to apply (Blalock, 1972).
- <sup>3</sup> To determine if multicollinearity existed between variables, the variance inflation factors (VIF) were analysed. A VIF value in excess of 10 is commonly used as a cut-off point to detect multicollinearity (Neter, Wasserman and Kutner, 1985). As none of the VIFs exceeded 10, multicollinearity was not considered a problem.
- <sup>4</sup> Patten (1995) found a higher level of work assignments to be significantly related to job satisfaction using univariate analysis, but this failed to take into account the impact of the other two supervisory action scales.

## APPENDIX 1

### Survey Instrument

#### Questionnaire on Employee Experiences

**For each of the following statements, please circle the number that you feel best corresponds, in general, with your employment experiences.**

*While many of you may report to a number of different supervisors, these questions relate to your general experiences of employment rather than to one specific supervisor.*

1. My supervisors have given me frequent, honest, open and interactive feedback on my performance.

1-----2-----3-----4-----5  
 Completely Disagree                      Neutral                      Strongly Agree

2. My supervisors have listened to me for indirect messages about my employment experience.

1-----2-----3-----4-----5  
 Completely Disagree                      Neutral                      Strongly Agree



3. When I have expressed dissatisfaction, my supervisors have attempted to determine its nature and causes.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

4. My supervisors always acknowledge good performance.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

5. My supervisors treat me as an individual with a career (not just a short-term employee).

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

6. My supervisors help me to understand my future opportunities.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

7. My supervisors inquire about my concerns and plans.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

8. My supervisors have been role models of what a professional should be like.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

9. My supervisors convey pride in their work and its importance to clients and society.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

10. My supervisors explain assignments thoroughly.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

11. My supervisors allocate sufficient time for me to do high quality work.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

12. My supervisors are open about the necessary constraints (including budgetary constraints).

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

13. My supervisors explain how assignments fit in with the "big picture".

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

14. My supervisors supervise my work to completion.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

15. My supervisors fairly distribute the opportunities and the burdens across all of their subordinates.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

16. My supervisors attempt to minimise job-related stress.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

17. My supervisors have delegated responsibility to me as soon as I was ready to assume it.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

18. My supervisors have maximised my opportunities to use oral communication skills.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

19. My supervisors have maximised my opportunities to use written communication skills.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

20. My supervisors have maximised my opportunities to use critical thinking skills.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

21. My supervisors have maximised my opportunities to use analytic techniques.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

22. My supervisors have helped me to improve my communication, critical thinking and analytic skills.

1-----2-----3-----4-----5  
 Completely Disagree Neutral Strongly Agree

**For each of the following questions, please tick the box which best reflects your employment experience.**

23. Which *one* of the following shows how much of the time you feel satisfied with your job?

- |                              |                          |
|------------------------------|--------------------------|
| (a) Never.                   | <input type="checkbox"/> |
| (b) Seldom.                  | <input type="checkbox"/> |
| (c) Occasionally.            | <input type="checkbox"/> |
| (d) About half of the time.  | <input type="checkbox"/> |
| (e) A good deal of the time. | <input type="checkbox"/> |
| (f) Most of the time.        | <input type="checkbox"/> |
| (g) All of the time.         | <input type="checkbox"/> |

24. Choose *one* of the following statements which best reflects how well you like your job?

- (a) I hate it. ☐
- (b) I dislike it. ☐
- (c) I don't like it. ☐
- (d) I am indifferent to it. ☐
- (e) I like it. ☐
- (f) I am enthusiastic about it. ☐
- (g) I love it. ☐

25. Which *one* of the following best reflects how you feel about changing your job?

- (a) I would quit this job at once if I could. ☐
- (b) I would take almost any other job in which I could earn as much as I am earning now. ☐
- (c) I would like to change both my job and occupation. ☐
- (d) I would like to exchange my present job for another one. ☐
- (e) I am not eager to change my job, but I would do so if I could get a better job. ☐
- (f) I cannot think of any jobs for which I would exchange. ☐
- (g) I would not exchange my job for any other. ☐

26. Which *one* of the following shows how you think you compare with your peers?

- (a) No one dislikes his/her job more than I dislike mine. ☐
- (b) I dislike my job much more than most people dislike theirs. ☐
- (c) I dislike my job more than most people dislike theirs. ☐
- (d) I like my job about as well as most people like theirs. ☐
- (e) I like my job better than most people like theirs. ☐
- (f) I like my job much better than most people like theirs. ☐
- (g) No one likes his/her job better than I like mine. ☐

Please tick box

**Gender:**

Male ☐ Female ☐

**Highest Education Achieved:**

Diploma ☐ Degree ☐ Masters ☐ Other ☐

**Your firm would be best classified as:**

"Big 4" ☐ Non "Big 4" ☐

**Main Area of work:**

Audit ☐ Tax ☐ Consulting ☐ Other ☐

THANK YOU FOR YOUR TIME.  
YOUR HELP IS GREATLY APPRECIATED.

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Brid Boyle



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