

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

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

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

1.Introduction

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

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

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

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