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## JOB SATISFACTION AMONG AUDITORS

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### Abstract:

The purpose of this research is to examine job satisfaction among auditors and the relationships between internal as well as external factors and job satisfaction. The research also examines internal and external factors of motivation; dimensions for internal factors include achievements, advancement, work itself, recognition and growth while for external, the dimensions are company policy, relationship with peers, work security, supervisory relationship, money, and working conditions. This research is guided by Herzberg's Two Factor Theory which explains the difference between motivation and hygiene factors that can lead to job satisfaction. Data were collected using an online questionnaire distributed to auditors in Johor state audit firms with diverse personal and professional backgrounds. The results show that both internal and external factors of motivation have significant positive relationships with job satisfaction. 'Achievement' and 'Growth' are dominant internal factors of motivation towards job satisfaction while 'Company policy' and 'Relationship with Supervisors' are dominant external factors of motivation. The results of this research provide indicators to the employers, particularly audit firms, on the factors that influence job satisfaction, thus these employers could take appropriate actions in ensuring the well-being of their employees who are in this context are auditors.

### Keywords:

Auditors, Internal Motivation Factors, External Motivation Factors, Job Satisfaction

## Introduction

Job satisfaction has ever been a big concern for both private and public organizations as well as the non-profit organizations. Job satisfaction appears when there are optimistic feelings about the working life of employees based on choices, perceptions and experience. Job satisfaction among employees plays a vital role in an organization because they will help to ensure optimum productivity of an organization. For example, in the context of this study, when auditors experience satisfaction in doing their jobs, this will lead to their ability to function in teams and can produce efficiency of work. Unfortunately, burnout is often faced by auditors who have high level of workloads and facing tasks deadlines which consequently lead to a lot pressure (Handayani and Pebriyani, 2020). But pressure and burnout will affect the productivity; so, employers must overcome this issue and focus on the welfare of their employees. In addition, Handayani and Pebriyani (2020) stated that higher levels of burnout were found to be related to negative behaviours such as reduced performance and job satisfaction. In order to achieve job satisfaction, there are several antecedents that can influence job satisfaction.

Job satisfaction was described as a pleasant emotional state arising from the evaluation of one's job (Brief and Weiss, 2001), a productive response to one's job (Weiss, 2002) and also an approach towards the job. This description implies that approaches towards employments are generated by taking into account values, habits, and emotions. Relevant literature would typically address work satisfaction under two major headings, which are internal and external job satisfaction. Besides that, job satisfaction is not just satisfaction at work and correlated with financial benefits only, but also gains in socio-psychological from the job itself. In relation to monetary gains, job satisfaction is also defined as an emotional response arising from the relationship between the beliefs of the employees about their job and the income they receive from their employment (Oshagbemi, 2000). When it comes to the productivity of business organizations, job satisfaction can be considered as one of the main factors. Organization should treat their employees well and consider their welfare particularly on their requirements, personal desire and preferences. Therefore, this study focused on a professional job which is auditors and focusing on audit firms in Johor. It attempts to examine job satisfaction among auditors and the relationships between the internal as well as external factors and job satisfaction. In order to achieve job satisfaction, there are two factors measured which are internal and external factors of the employees. The internal factor consists of skills, personal traits, experiences, and level of the knowledge. As for external factor, it consists of pay structures, suitable incentive systems, level of relationship between people and the level of work complexity.

Nowadays, there are changes in the global economy, for example globalization, restructuring, downsizing, and competitiveness among organizations and the employee itself have contributed to the recognition at the organization level that, in the 21st century, the existing systems and strategies are no longer available. Based on past studies, since the Enron and WorldCom scandals, the significance and consideration given to the position of auditors is evident (Shih, Hsieh and Lin, 2009). These scandals are widespread not only in the United States, but in developing countries such as Malaysia as well (Lee and Ali, 2008). Following the exit of Enron and WorldCom, the Sarbanes-Oxley Act was passed by Congress in 2002 following the failure of the Arthur Andersen Accounting Company (SOX 2002). Due to the scandals, more laws and enforcement are made by Bursa Malaysia and Securities Commission; the auditing profession is under scrutiny in order to prevent such cases from occurring.

Auditing profession is a demanding and stressful profession (Rani, Mee, and Rahman, 2018). In evaluating the financial results of their clients, auditors must have a high degree of intellectual and analytical skills (Lee and Ali, 2008; Shih et al., 2009). This means that they should be someone the client company can trust, understand how the company functions and be able to respond with fresh ideas (Syed Mustapha Nazri, Smith and Ismail, 2012). Auditors are at some positions that are vulnerable to high workload and work pressure (Handayani and Pebriyani, 2020). Herda (2012) stated that auditors also are often associated with high levels of work stress. Stress could also relate with job satisfaction especially when there is no recognition or employers are not fulfilling the internal and external factors discusses above. Additionally, auditors are expected to meet high job criteria and produce reliable audit reports with high work standards (Handayani and Pebriyani, 2020).

The next section reviews past literature on the factors that influence job satisfaction. Subsequently the third section describes the methodology used in completing the research. Section four reports the results on data analysis using Statistical Package for the Social Sciences (SPSS). Lastly, the summary and discussion will be made related to the factors influencing job satisfaction among auditors.

## **Literature Review**

The literature review section discusses about job satisfaction, Herzberg's Two Factor Theory which consist of internal and external factors,

### ***Job Satisfaction***

This research focuses on what factors that influence job satisfaction among auditors in Johor audit firms and non- audit firms. Job satisfaction among auditors plays a vital role in an organization because they will help to make sure that the productivity and performance of the company achieve targets or expectations. Auditors have essential roles in an organization because they have rights to declare in the audit report whether the financial statements of the company are prepared according to standards and with true and fair view. In an audit firms, auditors are very valuable assets. Therefore, public accounting firms' partners should create conditions that allow their auditors to achieve the best results while performing their job (Srimindarti, Oktaviani, and Hardiningsih, 2020). This is because, in performing audit activities, it is possible for auditors to feel bored, thus, it will give impact towards their performance quality. Moreover, it is essential for organizations to look forward about this issue in achieving job satisfaction among auditors since auditors are a demanding profession nowadays. In relevant literature, job satisfaction normally addresses under two major headings, which are internal and external factors. Even though job satisfaction does not contain a universal definition, however, it can be defined as an emotional response arising from the relationship between the beliefs of the employees about their job. Therefore, in meeting job satisfaction among auditors, organizations must evaluate what extent the internal or external factors that will influence them. The internal factors include achievement, advancement, work itself, recognition and growth. As for external factors, company policy, relationship with peers, work security, supervisory relationship, money and working conditions can use to measure level of job satisfaction among auditors. It is support by past study, Srimindarti, Oktaviani, and Hardiningsih (2020), that engagement from company itself can be one of the other factors that can influence job satisfaction. It also has a positive correlation with job satisfaction. Therefore, next section explains more about the theory that supported the issue of job satisfaction and the factors that are investigated in this research.

### ***Herzberg's Two Factor Theory***

The related theory to this topic is Herzberg's Two Factor Theory. Herzberg has evolved a hypothesis to describe the cause of job satisfaction and dissatisfaction among individuals. This theory was based in part on the notion of self-actualization by Maslow (Kamal et.al. 2020). In Maslow's psychology theory, the fifth degree of need is self-actualization, also represented the Hierarchy of Needs as a pyramid named. The relation between the work of Herzberg and the work of Maslow suggests that job satisfaction is part of the greatest needs of a person. Therefore, this theory is a main source to measure job satisfaction among employees by using internal and external factors. In explaining these phenomena, several factors have been put forward and Herzberg's one of them is the motivation-hygiene principle. Herzberg's two-factor theory tries to describe the job satisfaction among employees. Focused on the data collected from 200 engineers and accountants, Herzberg noticed that the positive feelings of the employees were related to the job content itself, while their disappointment was related to the job context. The aspects of the job content included achievement, growth, recognition and work itself. On the other hand, as hygiene factors were external to the job, these include interpersonal relationships, organizational policy, working conditions, supervision and salary conditions (Herzberg, 1966). In addition, in the current period of modernization, the Herzberg's Theory has been widely studied (Ruthankoon and Ogunlana, 2003; Tan and Waheed, 2011). Therefore, this theory is useful to examine the level of job satisfaction among auditors in this present study. The following sections discuss about past literature on internal and external factors.

### ***Internal Factors***

Internal factor is also known as motivation factor in Herzberg theory. The definition of motivation is 'how to give a person something to motivate him or her to do something' (Ruthankoon and Ogunlana, 2003, p. 333). Motivation factors, or motivators, are intrinsic to the job, according to Herzberg's theory and contribute to positive attitudes towards the job because they satisfy the 'need for development or self-actualization'. This research will focus on five variables which are achievement, advancement, work itself, recognition and growth.

Achievement refers to the willingness of employee in their organizations to solve the problem efficiently (Ruthankoon and Ogunlana, 2003). Success enhances the sense of accomplishment and self-confidence of an employee. Additionally, in the busy work schedule of the auditors, Larson (2004) noted that dates, time constraints and the need to produce quality work are natural. Then, auditors need to deal with concerns that related to account integrity and professional standards in carrying out the auditing process. When all reports are completed within the time constraints and in the highly controlled work environment, they will perceive a sense of accomplishment. Achievement is known to be a major satisfaction (Wernimont, 1966). The job satisfaction of workers is increased when their level of accomplishment is met (Savery, 1996). In the past studies, the result shows that achievement has a positive significant relationship with job satisfaction.

Furthermore, the possibility of promotion or an improvement in work status is one of the variables that can determine job satisfaction which is referred to as advancement. This is because; it is the employee's perception that the job they hold would bring about such success in their career (Woodruffe, 2006) especially for auditors in the organizations. On top of that, the employees who are auditors may believe that there is some kind of development when there is advancement and feel that it is worth for being loyal in the organization. They automatically will feel motivated to produce their job with better quality and this will lead to job satisfaction.

Therefore, from the past study, this variable which is advancement has a positive significant relationship with job satisfaction.

On the other hand, the variable for internal factors was the work itself. Herzberg et al. (1959) defined work itself as the relationship between the employees with the customers or group of customers within inside or outside the organization. Basically, the work itself is the most essential factor in terms of one's job to achieve their job satisfaction and this is also very much related with the nature of work of auditors. Auditors face great challenge in their job especially during this pandemic of Covid-19. In a lot of cases, virtual audit needs to conduct and documents may need to viewed online. Therefore, work itself has a positive significant relationship with job satisfaction from past study.

Besides that, growth also has a crucial role in determining the level of job satisfaction among auditors. Growth in organization not only refer to the career path but can be in terms of new skills, new knowledge and new techniques in completing the job. Interpersonal skills, communication skills, accounting knowledge, general business knowledge, information technology, problem solving skills, and computer skills are the knowledge and abilities needed by auditors (Palmer, Ziegenfuss and Pinsker, 2004). This has a positive significant relationship with job satisfaction among auditors.

Lastly internal variable includes recognition. Based on past studies, particularly in Ruthankoon and Ogunlana's (2003) study, it was shown that there is positive and negative recognition. For negative recognition, it can be explained that the auditors may experience complaints and indifference from the same group of people, while for positive recognition, the auditors will get appreciation from supervisors, colleagues or even from the management itself via words of praises based on their job. When they get some recognition, surely, they will be satisfied with the organization where they work and eventually will lead to job satisfaction. Past studies represent recognition as a positive significant relationship with job satisfaction.

### ***External Factors***

For external factors or according to Herzberg, hygiene factors is a term used in reference to 'medical hygiene', in which, according to Herzberg and colleagues... [which] aims to reduce health risks from the environment' (1959, p. 113). In comparison to motivation factors, which specifically affect the motivation and happiness of an employee, hygiene factors are the variables associated with factors that could reduce the degree of job dissatisfaction. Herzberg noted that the factors of hygiene are extrinsic to the job, and if present, may contribute to job dissatisfaction. This, however, could be avoided because hygiene factors respond to the environment and workplace for 'the need to avoid unpleasantness' (Herzberg, 1966, p. 75). Thus, hygiene factors are also studied among auditors. This research will be focusing on company policy, relationship with colleagues, work security, supervisory relationship, money and working conditions for hygiene factors.

Firstly, company policy will be examined in influencing job satisfaction. Company policy also includes explanations of acceptable or insufficient organizational and the management guidelines and policies for the organization. The policies of an organization can either make working life simple and quick or boring and sluggish, which would definitely have an effect on the feelings of employees. Typically, organizations with strong policies represent an organization's hierarchical culture; it is defined as highly formalized, controlled and



bureaucratic. Therefore, company policy has a positive significant relationship in order to achieve job satisfaction.

Relationship with colleagues is also one of the variables for external factors that leads to job satisfaction among employees. Colleagues play a crucial role for every employee, because colleagues are the people who spend most of their time together while completing the job. Therefore, according to Peroune (2007), colleague's relationships are divided into three groups. The first group is known as a knowledge colleague's relationship. Next, collegial colleague's relationship is known as the second colleague's relationship. Finally, the unique colleagues who are in the more closeness relationship group where the colleagues address their personal issues such as their dreams and hopes. Thus, relationship between colleagues has a positive significant relationship with job satisfaction.

Besides that, work security also plays an essential role for the employees to achieve their job satisfaction when they work at organization. Work security related with economic conditions.

Economic recession and increased competition have led to numerous cost-cutting steps being taken by organizations in order to save their budget. Islam and Ismail (2008) suggested that, among other variables, employees in Malaysia have rate work security as the fourth most important factor. The reason for such a result could be due to the complex market climate and

competitive in Malaysia. Therefore, based on past study, work security has a positive significant relationship with job satisfaction of employee.

Next is supervisory relationship. Supervisory relationships have been shown to have a significant impact on the well-being of workers. From several different facets, supervisory relationship may be measured, such as consideration, input, acceptance of suggestions, respect for the needs of an individual, encouragement, communication and contingent approval actions (Bontis and Serenko, 2007, p36). It can be defined how helpful the supervisor towards their employees which more focus to auditors. This has a positive significant relationship with job satisfaction.

Additionally, money is one of the external variables in measuring the level of job satisfaction. In exchange for their contributions, money is referring to the salaries and other benefits that provided to employees. Various studies have shown that compensation plays a key role in the job satisfaction of employees. It is also important to remember that money satisfaction can differ by age group, income level and career stages (Tan and Waheed, 2011). From the past studies, Malka and Chatman (2003) found that income and job satisfaction were positively correlated, and the relationship was stronger for individuals with extrinsic value orientations. Based on the past studies, it shows that this variable has a positive relationship with job satisfaction.

Lastly, for external variable is working conditions. Such considerations include the physical condition of the work, and whether there are bad or good facilities that available for the employees. It can be variety aspects for working conditions especially at workplace. As we know that auditors are a stressful profession, so they need some places in the organization to release their stress and feel like they are in love with their job. This can be one of the reason actions that can influence job satisfaction. Islam and Ismail (2008) stated that, this has been

rated as one of the important factors that contributing to job satisfaction in the Malaysian context is a conducive and good working environment. Thus, it has a positive significant relationship between working conditions and job satisfaction.

### **Methodology**

This section describes the methodology used in this research. During data collection the necessary information from the respondents, a structured and coordinated process is important to make sure that a research goes smoothly at a time given. Basically, the objective in conducting this research is to examine job satisfaction among auditors and the relationships between the internal as well as external factors and job satisfaction. The target respondents for this research are auditors who are working in audit firms and non-audit firms of various sizes; small, medium and large firms. These auditors are those from different background of demographics. Auditors were selected due to their experience and exposure; it is crucial to understand their needs and expectation so that they achieve job satisfaction and could continue and sustain in the profession. In order to collect the data, this research used questionnaires and distributed them online via Google forms. To produce the questionnaires, the question must be clear and easily understand to gain interest from respondents in answering them and must also able to achieve the research objectives. The questionnaire has three sections which are Section A - demographic information, Section B - internal factors and external factors and Section C – job satisfaction and intention to leave. The set of questions are adopted from Tan and Waheed (2011). The questionnaire used Likert-scale which are from strongly disagree (1) to strongly agree (5). The internal factor is measured using achievement, advancement, works itself, recognition and growth while external factor is represented by company policy, relationship with peers, work security, supervisory relationship, money and working conditions. Due to the limitation of information on the population of auditors in Johor, this study conducted a convenience type of sampling whereby the researcher contacted the respondents and chose those who are willing to participate. Therefore, a total of 72 respondents answered the questionnaire within the time frame given to the research (six months). To achieve the objectives, descriptive analysis is used; means are used in explaining job satisfaction while Pearson Correlation is used to determine the relationship between internal as well as external factor and job satisfaction.

### **Results of Data Analysis**

#### ***Demographics and Background Details of Respondents***

Using descriptive analysis, Table 4.1 illustrates the demographics details of respondents. Based on the gender items, the results indicated that there are more female respondents compared to male and majority respondents are Malay. As for the qualifications, the results shows that two third has Bachelor degree and most auditors in this research have achieved academic performance (CGPA) between 3.00 until 3.49 and 3.5 and above during their study. Additionally, most of the auditors are from medium firm size (41.7%) and big size (31.9%).

**Table 1: Demographic Profile**

Demographics	N	Percentage (%)	Demographics	N	Percentage (%)
<i>Gender</i>			<b>Firm's size</b>		
Male	22	30.6	Small	19	26.4
Female	50	69.4	Medium	30	41.7
			Big	23	31.9
Total	72	100	Total	72	100
<i>Race</i>			<i>Years of Working Experience</i>		
Malay	53	73.6	Less than 2 years	29	40.3
Chinese	15	20.8	2 -10 years	17	23.6
Indian	2	2.8	11 – 20 years	19	26.4
Others	2	2.8	21 – 30 years	7	9.7
Total	72	100	Total	72	100
<i>Qualifications</i>			<i>Salary (RM)</i>		
Diploma	18	25.0	1500 - 2500	29	40.3
Bachelor	48	66.7	2501 - 3500	17	23.6
Master	6	8.3	3501 - 4500	19	26.4
Total	72	100	More than 4500	7	9.7
			Total	72	100

**Results on Job Satisfaction (Internal Factors)**

Table 2 reports the means of each items that represents internal factors of job satisfaction. It is found that overall, respondents are satisfied with their jobs as auditors with relation to internal factors. The respondents of this study rated the highest mean on 'My job allows me to learn new skills for career advancement' (Advancement) while the item rated lowest mean is 'My manager always thanks me for a job well done' (Recognition).

**Table 2: Results on Internal Factors of Job Satisfaction**

Item	Statement	Mean	Std Dev
	I am proud to work in this company because it recognizes my achievement	3.888	0.8484
Achievement	I feel satisfied with my job because it gives me feeling of accomplishment	4.097	0.8418
	I feel that I have contributed to my workplace in a positive manner	4.222	0.8260
Advancement	I will choose career advancement rather than monetary incentives	3.750	0.9307
	My job allows me to learn new skills for career advancement	4.347	0.6952
Work Itself	My work is thrilling and I have a lot of variety in tasks that I do	4.222	0.7547
	I am empowered enough to do my job	3.847	0.8163
	My job is challenging and exciting	4.097	0.9920
Recognition	I feel appreciated when I achieve or complete a task	4.125	0.9920
	My manager always thanks me for a job well done	3.597	1.1341



	I receive adequate recognition for doing my job well	3.750	0.9604
	I am proud to work in my company because I feel I have grown as a person	4.000	0.8721
Growth	My job allows me to grow and develop as a person	4.013	0.8135
	My job allows me to improve my experience, skills and performance	4.222	0.8594

### ***Results on Job Satisfaction (External Factors)***

Table 3 reports the means of each items that represents external factors of job satisfaction. It is found that overall, respondents are satisfied with their jobs as auditors with relation to external factors. The respondents of this study rated the highest mean on the dimension of 'Colleagues are important to me' (Relationship with peers) which reflects the nature of the auditors who would work in a team when tasks are assigned. Meanwhile the item rated lowest mean is 'I believe my salary is fair' (Money).

**Table 3: Results on External Factors of Job Satisfaction**

<b>Item</b>	<b>Statement</b>	<b>Mean</b>	<b>Std Dev</b>
Company Policy	The attitude of the administration is very accommodative in my company	3.916	0.8841
	I am proud to work for this company because the company policy is favourable to its workers	3.791	1.0061
Relationship With Peers	I completely understand the mission of my company	4.041	0.7950
	It is easy to get along with my colleagues	4.250	0.8516
	My colleagues are helpful and friendly	4.319	0.8362
	Colleagues are important to me	4.333	0.7505
Work Security	I believe that it is safe to work at my workplace	4.180	0.8773
	I believe my job is secure	4.152	0.8665
	My workplace is located in an area where I feel comfortable	4.041	0.9705
Relationship With Supervisor	I feel my performance has improved because of my relationship with my superior	3.819	0.9689
	I feel satisfied at work because of my relationship with my superior	3.708	0.9849
	My supervisors are strong and trustworthy leaders	3.972	0.9490
Money	I am encouraged to work harder because of my salary	3.652	1.1153
	I believe my salary is fair	3.458	1.1978
Working Conditions	I feel satisfied because of the comfort I am provided at work	3.958	0.8629

### ***Results on The Relationship Between Internal Factors and Job Satisfaction***

This section reports the results on correlation for internal factors with job satisfaction. The correlation analysis is conducted to measure the relationship between internal factors and job satisfaction among auditors in Johor. Based on the analysis, the results show that all elements of internal factors have positive relationships with job satisfaction. Table 4 shows that 'Achievement' and 'Growth' have correlation coefficient higher than 0.8 which indicate a very strong relationship.

**Table 4: Correlation Internal Factors and Job Satisfaction**

		Achievement	Advancement	Work Itself	Recognition	Growth	Job Satisfaction
Achievement	Pearson Correlation Sig. (2-tailed)	1					
Advancement	Pearson Correlation Sig. (2-tailed)	.497**	1				
Work Itself	Pearson Correlation Sig. (2-tailed)	.676**	.508**	1			
Recognition	Pearson Correlation Sig. (2-tailed)	.596**	.436**	.421**	1		
Growth	Pearson Correlation Sig. (2-tailed)	.737**	.500**	.598**	.520**	1	
Job Satisfaction	Pearson Correlation Sig. (2-tailed)	.000	.000	.000	.000	.000	1

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

### ***Results on External Factors***

Similar results are found with external factors; they have positive relationship with job satisfaction as reported in Table 5. It is shown that the variables such as company policy, relationship with peers, work security, supervisory relationship, money and working conditions have positive relationships with job satisfaction. Table 4.3 shows that 'Company policy' and 'Relationship with Supervisors' have correlation coefficient nearly 0.8 which indicate a very strong relationship.

**Table 5: Correlation of External Factors and Job Satisfaction**

		Company Policy	Relationship with Peers	Work Security	Relationship with Supervisors	Money	Working Condition	Job Satisfaction
Company Policy	Pearson Correlation Sig. (2-tailed)	1						
Relationship with Peers	Pearson Correlation Sig. (2-tailed)	.364**	1					
Work Security	Pearson Correlation Sig. (2-tailed)	.588**	.364**	1				
Relationship with Supervisors	Pearson Correlation Sig. (2-tailed)	.696**	.548**	.618**	1			
Money	Pearson Correlation Sig. (2-tailed)	.611**	.197	.533**	.579**	1		
Working Condition	Pearson Correlation Sig. (2-tailed)	.739**	.410**	.634**	.721**	.619**	1	
Job Satisfaction	Pearson Correlation Sig. (2-tailed)	.726**	.662**	.587**	.795**	.573**	.698**	1

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

### Conclusion

This research firstly examines job satisfaction among auditors. Results show that for the internal factor, respondents of this study rated *Advancement* as the highest mean indicating that they are very much satisfied in that dimension while *Recognition* is rated the lowest reflecting a moderate satisfaction on that dimension. It also reflects that respondents have concern with how the management recognised their work as this would affect their satisfaction. On the other hand, as for the external factor, *Relationship with Peers* is the dimension rated by the auditors while Money is rated lowest. The findings are consistent with some findings from Kamal et. Al (2020) who found that career development and certification are significant motivators among auditors. Similarly, findings of Srimindarti, Oktaviani, and Hardiningsih (2020) on recognition supports the findings of current study. On the relationship, the findings are consistent with Peroune (2007) who claimed that, relationship between colleagues has a positive significant relationship with job satisfaction. Meanwhile Junejo et.al, (2020) also found similar results with regards to peer relationship where it has significant effect on job satisfaction.

This research also examines the relationships between the internal as well as external factors and job satisfaction. Both factors appear to be essential to employees especially auditors in order to perform better quality of work and this is reflected in the findings which show all variables have positive relationships with job satisfaction. This is consistent with past studies which look at similar angle from different and similar professions. It is interesting to note that 'Achievement' and 'Growth' are two dominant internal factors; this reflects that auditors being a professional consider these two factors as important in order to sustain and climb the corporate ladder. In a competitive profession like accounting, these two factors are very much relevant. Meanwhile 'Company policy' and 'Relationship with Supervisors' are the main external factors which will lead to job satisfaction among auditors.

In a well-guided with standards and highly respected profession like accounting and auditing, these two factors can be seen as very much emphasized by its members (Kamal et. al., 2020). The findings could give an indicator to the accounting and auditing firms to ensure that their auditors understand and be given clear path of what and how to achieve or perform and eventually lead them to a higher role. Similarly, audit firms which adhere to its company policy and relationships with supervisors could create trusts among auditors and a harmonious work setting which then lead to job satisfaction.

#### ***Limitation and Recommendation of the Study***

There are some limitations of the study, among those is the population of auditors in Johor. There is limited information on the exact number of auditors, so total respondents of 72 auditors are considered sufficient especially in a limited time of research. Secondly, the findings cannot be generalised as the respondents are from accounting and non-accounting firms in Johor. Thus, future research could go beyond the boundary.

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