

Abstract

This paper examines perceptions of organizational characteristics and their relationship to the job satisfaction of accountants in Japan. Data were collected on perceptions of career-related factors and factors related to the provision of technical information from 235 accountants working in internationally-affiliated accounting firms in selected offices in Japan. These factors included autonomy, formal performance evaluations, career feedback, information availability, and support for networking. Demographic factors were controlled for.

Prior research in this area has revealed that autonomy, performance feedback, and information availability are factors important to the satisfaction of accountants. However, that research has primarily been conducted in Western industrialized countries. In this study, we explore the relationship between selected organizational characteristics and the job satisfaction of accountants in Japan and provide a cursory comparison of those results to results obtained previously from the U.S. and other countries. An understanding of the values and preferences of each country's accountants are critical to the effective management of such employees in those countries.