

Comments and Discussions

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In this paper, the determinants of job satisfaction of professional accountants in Japan are investigated. Compared with the former researches, this study is unique because it focuses on the relationship between job satisfactions among Japanese accountants.

By using the survey instrument adapted from Taylor et al. (1999), more than 200 samples have been obtained in this study. And two sets of hypotheses, career-related factors and factors related to the access to technical information, were analyzed in this study.

The results indicated that two career-related variables, autonomy and career feedback, and one information-provision variable, ease of access to information, were important to job satisfaction.

This paper is interesting because it adds another piece of evidence, which indicates that professional culture may supersede national culture in certain areas.

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