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**ACCOUNTANTS IN JAPAN:
THE RELEVANCE OF ORGANIZATIONAL
FACTORS TO JOB SATISFACTION**

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**Accountants in Japan:
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to Job Satisfaction**

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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.

INTRODUCTION

Accounting firms today must operate on an international scale with offices in a variety of countries. The managers of such firms face increased complexity as the firms must address differences in legal, cultural, and technological environments. These difficulties are compounded by the fact that during the recent past accounting firms have been challenged to provide a broad spectrum of services at consistently high quality. The firms' ability to successfully provide services is dependent on the professionals working in the firms. These professionals must be highly motivated to perform and to stay with the firm. As a result, firm management must be concerned with the professionals' level of satisfaction. To be successful, the firms must be able to maintain a satisfied workforce in their offices across all the countries in which they operate.

Recent contributions to the accounting and management literature reflect a growing interest in job-related attitudes and behaviors of accountants (e.g., Gregson, 1990; Patten, 1995; Reed, et al., 1994; Robson, et al., 1992; Schell & DeLuca, 1991). These researchers investigated the relevance of traditional antecedents and correlates of job satisfaction, organizational commitment, and turnover to accountants. In general, the results of these studies support the traditional antecedents and correlates for the accounting profession. However, existing management theory implies that for professionals, such as accountants, unique factors may be related to job-related attitudes and behaviors.

In particular, research focusing on the management of professionals provides important insights (e.g., Benveniste, 1987; Peters, 1992; Raelin, 1986; Shapero, 1985). Professionals have needs that are systematically different from those of other employees. Previous studies found that autonomy, feedback, and information availability are factors that contribute to satisfaction of accountants (Taylor et al., 1999; Taylor et al., 2001;

Stedham et al., 2002). While noteworthy, such research has primarily been conducted in Western industrialized countries. As a result, it is not a template that is automatically transferable to accountants in all countries.

In this study, we will focus on Japanese accountants. The purpose of this study is to determine the factors that are relevant to the job satisfaction of Japanese accountants. A cursory comparison of the results of this study to the results that are based on samples from the U.S. and other countries will allow some preliminary conclusions as to potential differences between Japanese accountants and accountants in Western industrialized countries. This is important because accounting firms need to be able to manage their employees effectively in all countries in which they operate. Management approaches tailored to the values and preferences of the employees in each country may be required.

The Accounting Profession in Japan

Although accounting professionals have common characteristics across countries, the specific professional environment faced by an accounting professional may shape his/her perspectives to some degree. Hence, we will provide a brief overview of Japan's accounting profession in the following section.

Japan's accounting and auditing system today is an amalgamation of two very different regulatory structures: the Commercial Code (a statute-based and German-influenced system created during the late 1800's) and a securities-related framework (a set of laws enacted following World War II to democratize the existing securities market) (Sakagami, et al., 1999; Suzuki, 1984). The Commercial Code is applicable to all businesses and addresses such issues as the form and content of annual financial statements. The securities-related laws included the Securities and Exchange Law (1948), the Certified Public Accountants Law (1948), the Financial Accounting Standards for Business Enterprises (1949), and the Regulation of Financial Statements

and the Auditing Standards (1950) (Jinnai, 1990). These laws were patterned after laws in the U.S. and were intended to put in place a securities market similar to that of the U.S. (Oguri and Hara, 1990). The securities laws govern only publicly-traded corporations. As a result of the differing jurisdictions and objectives, today's system incorporates modified versions of both the Commercial Code and Securities and Exchange Law (Oguri and Hara, 1990).

The accounting profession in the form of certified public accountants is a relatively recent addition to Japan. The enactment of the Certified Public Accountant Law in 1948 established more rigorous requirements for certification including a series of examinations and completion of a three-year apprenticeship. The profession's primary function is dictated by the Securities and Exchange Law which requires publicly-traded companies to submit financial statements that have been audited by independent auditors.

Like its counterparts in other countries, the public accounting profession has expanded its service offerings to the consulting arena. Such efforts, however, have met with limited success. Holloway (1999) and McKinnon (1984) noted the minimal amount of consulting services provided to audit clients by Japanese CPAs. Sakagami et al. (1999) cite the differing organization of Japanese companies and the dispersion of "management accounting" functions throughout each work group as the reason for the lack of development of a professional management accountant and the related recognition of such expertise as a separate area. As consultants are frequently utilized in the U.S. and other countries to study and provide recommendations in managerial areas, such as management accounting, the different manner in which Japanese companies are organized and operated may also explain the reluctance to employ consultants.

The public accounting profession in Japan today consists of approximately 13,000 Japanese CPAs and 150 auditing firms (Japanese Institute of Certified Public Accountants, 2002). These firms are responsible for auditing the approximately 4,500 companies that require an audit by an independent CPA firm. The success of these publicly-traded companies both domestically and internationally combined with the emerging influence of the Japanese securities market have increased the importance of the role played by Japanese CPAs.

The economic woes of the 1990's revealed serious problems in accounting and auditing practices in Japan (e.g., Gottlieb 2001). These, in turn, have led to calls for reform and changes within the profession (Opening Up 1999). Similar economic problems in the U.S., exacerbated by auditors' failures to uncover recent accounting scandals, have resulted in calls for reform of the accounting profession on an international scale. Maintaining a satisfied and highly productive workforce in such a climate presents a challenge to all accounting firms, particularly those with international operations. Identification of the unique requirements of Japanese accountants will aid accounting firms in managing their Japanese employees successfully.

Job Satisfaction of Accountants

In this study we will investigate the importance of previously identified determinants of job satisfaction to the job satisfaction of professional accountants in Japan. In particular, the study focuses on the relationship between job satisfaction among Japanese accountants and their perceptions of various organizational factors identified in prior research. Two sets of factors that are important to accountants' job satisfaction can be distinguished: career-related factors such as feedback on performance and factors related to the provision of technical information - information needed to perform their work (Taylor et al., 1999; Taylor et al., 2001; Stedham et al., 2002).

Career-related factors address the needs of the accountant for information that will enable him/her to develop and maintain expertise. They include autonomy, formal performance evaluations, career feedback, and support for networking. Accountants, as professionals, value autonomy which both recognizes and enables expertise. It recognizes expertise as “experts” are commonly allowed to work freely, without direct supervision, as they employ their expertise in solving a problem. It enables expertise development as solving problems individually develops and improves expertise through application and practice. Formal performance evaluations provide specific feedback from other professionals that enables the developing professional to assess his skill and knowledge levels. Career feedback in the form of a demonstrated interest in the professional’s current and future opportunities and recognition of achievements provides direction to the developing professional and allows him/her to identify and acquire the skills needed to continually increase expertise. Finally, networking with other professionals is critical to the developing professional as it provides another form of feedback on the currency of the professional’s expertise and provides the professional with information about external as well as internal opportunities for expertise expansion.

Factors related to the firm’s provision of technical information address information availability. They include ease of access, training on available resources, and financial reimbursement. Ease of access addresses the convenience of information provision. Clearly, the difficulty involved in accessing the information needed to do one’s job, especially for an accountant whose essential activities involve the acquisition, creation, packaging, or application of such information, can impact job satisfaction. Training on available resources relates to the training provided to professionals to enable them to access the firm’s information resources. Financial reimbursement addresses the firm’s policies toward reimbursing costs incurred by its professionals to acquire

information. This is important as it not only provides the financial support to the professional to acquire relevant information but also because it reflects the organization's awareness of and commitment to meeting the professional's needs.

Previous research has also identified other factors that potentially impact job satisfaction. These factors are controlled for, including gender, tenure, and location.

Hypotheses

Applying the model presented in the previous section to accountants in Japan, we suggest two sets of hypotheses. The first four hypotheses address career-related factors whereas the last three hypotheses relate to the importance of access to technical information:

H1a: Autonomy is positively related to Japanese accountants' job satisfaction.

H1b: Formal performance evaluations are positively related to Japanese accountants' job satisfaction.

H1c: Career feedback is positively related to Japanese accountants' job satisfaction.

H1d: Support for networking is positively related to Japanese accountants' job satisfaction.

H2a: Ease of access to technical information is positively related to Japanese accountants' job satisfaction.

H2b: Training on available information resources is positively related to Japanese accountants' job satisfaction.

H2c: Financial reimbursement for information costs is positively related to Japanese accountants' job satisfaction.

METHODOLOGY

Sample

Survey questionnaires were distributed through contacts to 400 participants at all levels employed by five public accounting firms in Tokyo, Nagoya, and Osaka in Spring 2002. Responses were returned by 235 accountants for a response rate of 59%. The survey instrument adapted from Taylor et al. (1999) was translated into Japanese and back-translated into English with appropriate changes made after consultation with knowledgeable Japanese accounting professionals.

Table 1 summarizes the sample statistics. The majority of the respondents were in their 20's and 30's. Approximately 16% of the sample was female and 84% was male. About half (46%) of the sample consisted of staff and seniors with managers comprising the next largest group (25%). The sample consisted primarily of auditors (91%) with consultants making up the balance.

Measures

Table 2 presents the variables and their measures. Previously validated measures were used for all variables. The dependent variable, job satisfaction (SATISFACTION) utilized Smith et al.'s (1969) Job Descriptive Index (JDI). The JDI is a widely used measure that looks at job satisfaction as a function of satisfaction with the work itself, the supervisor, co-workers, pay, and opportunity for promotion. It has the further advantage of being validated in public accounting settings (e.g., Gregson, 1992; Reed et al., 1994; Schell & DeLuca, 1991). The reliability of the measure for SATISFACTION was evaluated and found to be acceptable with a Cronbach alpha of 0.74 (Cronbach 1951).

Three items from the Job Diagnostic Survey (JDS) (Hackman and Oldman, 1980) were used for AUTONOMY, addressing the freedom and independence available in the

job and the opportunity to exercise personal judgment. The reliability of the AUTONOMY measure was evaluated and found to be acceptable with a Cronbach alpha of 0.81.

CAREER, EVALUATION, NETWORKING, EASE, FINANCE, and TRAINING were measured using a series of items relating to career planning, formal performance evaluations, encouragement of networking, provision of technical information, financial reimbursement of information acquisition costs, and training in the utilization of firm information resources. These measures were previously validated in research on accountants' job satisfaction and its relationship to the provision of information and career-related factors (Taylor et al., 1999; Taylor et al., 2001; Stedham et al., 2002). All were evaluated for reliability and found to be acceptable with Cronbach alphas of 0.85, 0.84, 0.90, 0.73, 0.72, and .92, respectively. The measurement of CITY, GENDER, and TENURE are described in Table 2. CITY is included in this study to control for geographic differences as the data were collected in different cities.

Analysis

Pearson correlations, ANOVA, and F-tests provided an initial assessment of the relationships among study variables and enabled identification of the specific predictors to be included in the multivariate analysis. Multivariate regression analysis was then employed for the evaluation of the relationship between job satisfaction and the variables of interest while controlling for other predictors of job satisfaction.

RESULTS

Tables 3 and 4 summarize the descriptive statistics and correlations for the variables of interest. The correlations for the seven organizational factors and SATISFACTION were positive and significant, thus providing initial support for the hypotheses. None of the control variables was significantly related to job satisfaction.

Table 5 presents the results of the multivariate regression analysis. Regression of the study variables and control variables on SATISFACTION resulted in a highly significant model with an adjusted R^2 of 0.531. The beta weights for AUTONOMY, CAREER, and EASE were significant and in the predicted direction, thus supporting Hypotheses 1a, 1c, and 2a. Of the control variables, only CITY was significant. Examination of the variance inflation factors (VIF) revealed no VIFs larger than 10. VIFs in excess of 10 are considered indicative of potential inflation related to the coefficients (Myers, 1986).

DISCUSSION AND CONCLUSIONS

The purpose of this study was to identify organizational factors relevant to the job satisfaction of Japanese accountants. Specifically, we were interested in accountants' satisfaction with respect to perceptions of career-related factors and factors related to the provision of technical information. Accountants, as professionals, require assistance in evaluating their knowledge and skill levels and in continually developing their expertise. They also require current, relevant technical information to do their jobs. Our findings indicate that two career-related variables, autonomy and career feedback, and one information-provision variable, ease of access to information, were important to job satisfaction.

The importance of autonomy to job satisfaction is interesting as it raises a question noted in prior research. Aono and Daniel (1992) observed that Japanese accounting firms attracted more independent personalities. Such personalities would prefer more autonomy and perhaps indeed find it essential to their job satisfaction. An interesting question for future research is a comparison of Japanese accountants with other professions in Japan to determine whether the importance of autonomy is unique to Japanese accountants or generalizable to other professions in Japan. This result is

particularly noteworthy given that the Japanese culture has generally been characterized as collectivistic rather than individualistic (e.g., Hofstede, 1980, 2001). The importance of autonomy and independence is counterintuitive to that cultural characteristic. Perhaps the professional culture of accountants supersedes the national culture or, as found by Matsumoto (2002), Yamamura and Stedham (2002) and others, the Japanese culture is indeed becoming more individualistic in general.

The significance of career feedback identifies the importance of career planning to Japanese accountants. Keeping one's expertise current and advancing in one's career is critical to professionals and, as our results show, that is also true for accountants in Japan. This result is consistent with the Japanese culture that is characterized as long-term oriented (Hofstede and Bond, 1988). On an individual level, this orientation could appear in the form of long-term planning for one's career, including identification of opportunities and recognition of career achievements.

Formal performance evaluation was not important to the job satisfaction of Japanese accountants. This is interesting as previous studies identified formal performance evaluation as the most important factor for accountants in the U.S. Cultural differences between the two countries may provide an initial explanation. The U.S. culture is highly individualistic and short-term oriented (Hofstede 2001). These characteristics imply that U.S. accountants are very interested in specific feedback on their individual performance and possibly less interested in more long-term oriented career planning. In the more collectivistic Japanese culture, however, feedback to the group might be considered more appropriate. Directly addressing a person's performance may result in an unacceptable "loss of face" for that individual. Communications regarding performance, particularly performance deficiencies, would be made in a more subtle fashion (Hofstede 2001).

Contrary to our expectations, networking was not important to Japanese accountants. It appears that stronger group orientation has resulted in an environment where individuals easily, informally, and frequently communicate. As a result, formalized networking is not necessary. Interestingly, networking was not considered important by U.S. accountants in earlier studies (Stedham 2002; Taylor 1999). Given the more individualistic nature of U.S. accountants as well as the demands of the profession to market services, networking would seem a necessity. The lack of importance attributed to networking by U.S. accountants may indicate that such activities, while important to the firm's success, are not necessarily valued by professionals on an individual level. Alternatively, the firms may not be perceived as supporting such activities. In either case, the firms may need to more actively encourage the involvement of their professionals in networking activities.

The final significant factor, ease of access to information, reflects concerns common to professionals in general. If information is critical to one's job, the ease of accessing and acquiring needed information is important to job satisfaction. However, training on how to access the resources as well as financial support to access resources were not important to Japanese accountants. Perhaps separate training on information resources is not needed as it is automatically provided in the extensive training process completed by accountants. Similarly, most firms have information easily available and the issue of expenses to acquire information is not relevant today.

Prior research in this area has revealed that for accountants in the U.S. and Australia ease of access to information was of great importance. Although clear cultural differences exist between these countries and Japan, the nature of the accounting profession may supersede these differences – accountants need appropriate information to do their job. It is interesting that the differences between accountants in different

countries seem to lie within the career-related factors. These factors may be more affected by specific cultural values and the specific professional environment in a country than the need for technical information.

CITY was significant, reflecting potential differences in offices and firms among the respondents. Anonymity concerns among participating firms prevented identification of respondents by firm. Although it is possible that differences may exist among offices of the same firm, we suspect that the CITY variable is a proxy for firm differences.

LIMITATIONS AND IMPLICATIONS

Limitations inherent to our study arise from the use of a questionnaire survey and utilization of measures validated in research in western industrialized countries. Survey data are prone to errors of leniency, acquiescence, and halo effects (Brownell, 1995). Biases related to such errors may be present in the data. The use of measures previously validated only in western industrialized countries potentially affects the validity of the data collected from Japanese respondents. The strong results obtained, however, from validity and reliability analyses support the validity of the measures for use in Japan.

These caveats notwithstanding, the results of this study have theoretical and practical implications. Helmreich and Merritt (1998) noted that the performance of professionals is impacted by both national and professional culture and by other influences such as the historic and economic settings in which they operate. Hofstede (2001) has placed professional culture (occupational culture) halfway between national culture and organizational culture and suggests that occupational culture will be equally associated with values and practices. Our results indicate that professional culture may supersede national culture in certain areas. Determination of the nature of the relationship between national culture and professional culture offers a promising area for future research. For accountants in particular, the rapid expansion of international

accounting and auditing standards around the world suggests the possibility of a supranational accounting profession. A critical prerequisite might be determining whether accountants' professionalism can be separated from national culture.

The transferability of findings on job satisfaction of accountants from country to country is clearly limited. Existing models of job satisfaction do not account for such differences. In practical terms, international firms must take care to ensure that Japanese accountants' needs for autonomy, career-related information, and ease of access to technical information are met. Only then they will be able to retain a highly satisfied and productive staff of professionals.

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TABLE 1: SAMPLE				
Category	Tokyo	Nagoya	Osaka	Total
AGE				
20 to 29	35	27	17	79
30 to 39	48	39	26	113
40 and over	13	14	11	38
Total	96	80	54	230
GENDER				
Female	18	9	9	36
Male	79	73	44	196
Total	97	82	53	232
LEVEL				
Staff	34	32	14	80
Senior	13	9	2	24
Supervisor	7	6	8	21
Manager	22	23	11	56
Sr. Manager	14	8	15	37
Partner	3	3	4	10
Total	93	81	54	228
DIVISION				
Audit	90	82	39	211
Consulting	5		15	20
Total	95	82	54	231

TABLE 2: VARIABLES		
Variable	Variable Name	Measure
Dependent Variable:		
Job Satisfaction	SATISFACTION	Job Descriptive Index [72 items]
Independent Variables:		
Career-Related Factors		
Autonomy	AUTONOMY	Job Diagnostic Survey [3 items]
Career feedback	CAREER	3 items concerning career planning
Formal performance evaluation	EVALUATION	4 items concerning formal performance evaluations
Encouragement of networking	NETWORKING	7 items concerning the encouragement of networking
Technical Information Factors		
Ease of information access	EASE	4 items concerning the provision of technical information
Financial support	FINANCE	2 items concerning reimbursements for meeting and publication expenses
Training on available information resources	TRAINING	6 items related to training in firm information resources
Control Variables:		
Location	CITY	1 = Tokyo; 2 = Nagoya; 3 = Osaka (Included in regression analysis as TOKYO and NAGOYA indicator variables)
Gender	GENDER	1= Male; 0 = Female
Years employed in public accounting	TENURE	Nn

TABLE 3: PEARSON CORRELATIONS

Variable	1	2	3	4	5	6	7	8
1. Job Satisfaction								
Determinants of Job Satisfaction								
Career-Related Factors								
2. AUTONOMY	.440**							
3. CAREER	.662**	.296**						
4. EVALUATION	.469**	.274**	.595**					
5. MOTIVATION	.351**	.234**	.375**	.245**				
Factors Related to Information Provision								
6. EASE	.310**	.109	.298**	-.074	.241**			
7. TRAINING	.294**	.228**	.317**	.257**	.446**	.454**		
8. FINANCE	.140*	.123	.133*	-.074	.354**	.215**	.411**	
Control Factor								
9. TENURE	.110	.449**	.002	.124	.230**	.016	.272**	.206**

* = Significant at $p < .05$; ** = Significant at $p < .01$

TABLE 4: DESCRIPTIVE STATISTICS				
Variable	N	Mean	Std. Dev.	Range
AUTONOMY	234	4.85	1.17	1.00 – 7.00
CAREER	235	4.03	1.29	1.00 – 7.00
EASE	235	4.85	1.11	1.00 – 7.00
EVALUATION	235	4.03	1.44	1.00 – 7.00
FINANCE	233	4.57	1.58	1.00 – 7.00
NETWORKING	233	3.72	1.22	1.00 – 7.00
SATISFACTION	214	128.91	35.64	30.0 – 205.0
TRAINING	234	4.17	1.21	1.00 – 6.33
TENURE	233	7.98	7.33	.40 – 42.00

TABLE 5: Regression Results				
Variable	Std. Beta	t	p-value	VIF
Independent Variables				
Career-Related Factors				
AUTONOMY	.217	3.673	.000	1.524
CAREER	.522	7.907	.000	1.902
EVALUATE	.098	1.424	.156	2.060
NETWORK	.066	1.146	.253	1.455
Technical Information Factors				
EASE	.130	2.350	.020	1.341
FINANCE	.013	.233	.816	1.389
TRAINING	-.060	-.927	.355	1.834
Control Variables				
TOKYO	-.135	-2.120	.035	1.759
NAGOYA	-.061	-.973	.332	1.709
GENDER	-.022	-.443	.658	1.077
TENURE	.000	-.003	.998	1.544
Adj. R ² = .531, F = 22.06; p-value = .000				