

A Study on Job Satisfaction of Accountants in Vietnam

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The study aims to identify and measure the impact levels of determinants on job satisfaction of accountants in accounting service firms in Hanoi, Vietnam. Based on the desk review and results of interviews, a total of 200 questionnaires were sent to research participants for collection; 145 of them met the standard and were subject to be analysed. The results of the Exploratory Factor Analysis (EFA) and Multiple Regression Analysis (MRA) identify 5 main determinants influencing job satisfaction of accountants, including (i) nature of work, (ii) operating procedures, (iii) information feedback, (iv) colleagues, and (v) leaders. Based on the findings, some recommendations have been proposed to help the firm leaders design appropriate personnel policies for creating better job satisfaction for accountants in the coming time.

Keywords: *Job satisfaction, Determinants, Accounting Service Firms, Accountants.*

JED Codes: M10, M51, M52, M54

Introduction

In Vietnam, there is much research on factors affecting job satisfaction in different fields such as marketing employees in Ho Chi Minh City (Nguyen, 2011), staff in the field of industrial hygiene (Nguyen, 2014), employees working at construction sites (Nguyen & Luu, 2017), bank employees (Nguyen & Pham, 2017), and officials in the field of education (Hoang, 2018). These studies have built a model to investigate the factors that affect employees' job satisfaction and that measure the impact level of these factors. However, there is still limited research in the field of accounting services. Accounting services have their own characteristics and working conditions at accounting service firms are very different from other fields.

When employees are satisfied with their job, the organisation will maximise the potential knowledge of their staff. The organisation can also receive a dedicated contribution from its employees and retain talented people. Therefore, the organisation can implement its strategic objectives well (Chen and Popvich, 2003). Employees satisfaction will be translated into good behaviour when employees interact with colleagues and customers (Lee et al., 2006).

The accounting service industry in Vietnam is one of the specific conditional business sectors regulated by the Enterprise Law and Accounting Law. An accounting service firm is an accounting service business organisation established and operating in the field of accounting service provision (Huynh, 2015). Accounting service firms must meet capital requirements and prove the eligibility to provide accounting services as well as meet professional ethics standards. Accounting service firms provide accounting services such as accounting works, preparation of financial statements, tax consulting, and others. All these jobs must be within the content of accounting work as prescribed by the accounting law. Accounting services are professional services, a type of service with high social responsibility (Huynh, 2015).

In addition, in accounting service firms, human resources are mainly responsible for all activities of the company. In the development of the company, accounting human resources play the most important role, creating value for the goals set by the firm (Do et al., 2019a). Accountants have quite a high level of education, professional skills and an entirely professional working style. Customers of the accounting service firms are quite diverse and each business line has its own characteristics, which requires different accounting processes and specific characteristics of accounting services. Therefore, researching job satisfaction of accountants and the determinants influencing job satisfaction of accountants is entirely appropriate in the context of emerging countries like Vietnam.

Literature Review

Studies around the world and in Vietnam which focus on factors that affect job satisfaction include (i) nature of work, (ii) operating procedures, (iii) information feedback, (iv) colleagues and (v) leaders.

Nature of Work

Smith (1969) argues that the nature of work is the totality of goals, activities and social relationships associated with the job. According to Wright (2003), if employees are not aware that their jobs are relevant and meaningful they will have low motivation to perform their job. Luddy (2005) shows that the nature of work influences job satisfaction. The result of this study is similar to some studies in Vietnam such as those of Nguyen (2014), Nguyen & Pham (2017) and Hoang (2018).



Operating Procedures

Operating procedures include all the rules, regulations, procedures and requirements of the work that workers must follow when performing their jobs. Operating procedures are considered by Spector (1997) as one of the nine aspects that create employees' satisfaction in their work. Reasonable, transparent and easy to follow procedures often make employees feel comfortable. In contrast, complicated and uncertain procedures make employees uncomfortable and do not motivate them to work well. The research results of Nguyen (2014) also show that operating procedures positively affect job satisfaction of industrial hygiene workers.

Information Feedback

According to Hackman & Oldham (1980), employees expect to have clear information about the performance of their jobs, either directly or indirectly. They also want to know information about the firm's promotion conditions, policies and development opportunities. This feedback brings awareness of the employee's work results. According to Herzberg (1959), information related to human resource policies, working management, production, procedures and other non-financial benefits is significant to workers. If information about the policies is not useful, it will cause employees to misunderstand, will cause frustration or will cause employees to lose motivation. The research results of Nguyen (2014) also show that information feedback positively affects the job satisfaction of industrial hygiene workers.

Colleagues

Colleagues are people who work in the organisation together or in the same department. A friendly and supportive co-worker relationship will contribute to the job satisfaction of workers (Kreitner & Kinicki, 2007). Good relationships with supervisors (leaders) and colleagues (co-worker relationships) are all important determinants that strongly impact employee satisfaction (Deckop et al., 2003; Organ et al., 2006). In the context of Vietnam, career relationships are a factor that affect job satisfaction (Nguyen, 2014; Nguyen & Luu, 2017; Nguyen & Pham, 2017; Hoang Kim Oanh, 2018).

Leaders

Leaders are the direct superiors of the employee. Leaders bring satisfaction to employees through the creation of fair treatment, showing concern for subordinates, having competence, vision and the ability to manage and support employees in their work (Robins et al., 2001). Leaders affect high or low morale (Luddy, 2005). There is a positive relationship between leadership and job satisfaction (Nguyen, 2014; Nguyen & Luu, 2017; Nguyen and Pham, 2017;

Hoang, 2018).

The above studies have identified determinants that influence the job satisfaction of employees. However, some studies only use qualitative research methods. In addition, there have been studies on factors affecting job satisfaction amongst accountants in accounting service firms, such as: Nguyen (2020) confirmed the determinants include (i) Salaries (S), (ii) Welfare (W), (iii) Recognised achievements and rewards (RAR), (iv) Working conditions (WCs) and (v) Training and promotion (TP) and that they had positive relationships with job satisfaction amongst accountants. However, not many studies have been conducted so far to analyse and measure the impact of factors influencing job satisfaction amongst accountants in accounting service firms in Hanoi, Vietnam. By inheriting those previous studies and by selecting appropriate research methods, this research continues to expand and develop a new model to analyse, evaluate and measure the impact levels of determinants on job satisfaction of accountants in accounting service firms in Hanoi.

Theories Involving Research Topic

Herzberg's Two-Factor Theory

Herzberg (1959) conducted a study and identified two groups of factors:

(i), The elementary group maintains a normal working motivation including issues such as corporate policies and governance, oversight, working conditions, interpersonal employee relationships, salaries, positions, occupational safety and personal life. If these factors are not satisfied, it will lead to job dissatisfaction.

(ii), The second group of factors leads to work motivation. These factors are: achievement, recognition, challenging work, recognition of progress and maturity in the job. These factors provide job satisfaction if they are met. Herzberg also thinks that these factors will motivate internal motivation of workers.

Applying this research: Leaders of accounting service firms develop the company's regulations on operating procedures, information feedback process, staff working methods, corporate culture, etc. in order to improve the relationship between leadership and employees, between employees and the company's business results. From there, job satisfaction is increased.

The Job Characteristics' Theory of Hackman and Oldham

Hackman and Oldham (1980) constructed a job characteristics model with five core aspects: (i) skill variety, (ii) task identity, (iii) task significance, (iv) autonomy and (v) feedback. The

two authors said that if managers design work with the help of this model, employees will be satisfied with the job and as a result achieve high level of performance.

According to Hackman and Oldham, internal motivation is something that causes a person to strive and reach some sort of accomplishment just because their work is worth doing and brings them a sense of satisfaction. The two authors described this motivation as the work itself.

Applying this research: Leaders of accounting service firms apply to complete the design of the work. After being improved, the work will help employees be more and more satisfied. Workers feel that what they contribute is important, valuable and helpful to everyone

Theory of Leadership Style

There are many notions about leadership style. The first approach is the behavioural (Lewin, 1939) where leadership styles can be divided into three categories: authoritarian leadership styles, democratic leadership styles and liberal leadership styles. The second approach is a leadership manner (Afanaxep, 1980). According to Afanaxep (1980), leadership manner is a working style of a leader. (iii) The commitment-based and cooperative approach: Chalvin (1993) argues that leadership style is the result of the relationship between personality and environment. Personality is the psychological characteristics of workers (personality, temperament, intellect, trends, qualifications) The environment includes the current state of the organisation's physiological characteristics of superiors and colleagues, habits, traditions, psychological atmosphere, organisational human resources, socio-economic conditions of the country, moral values system, ideology, etc.

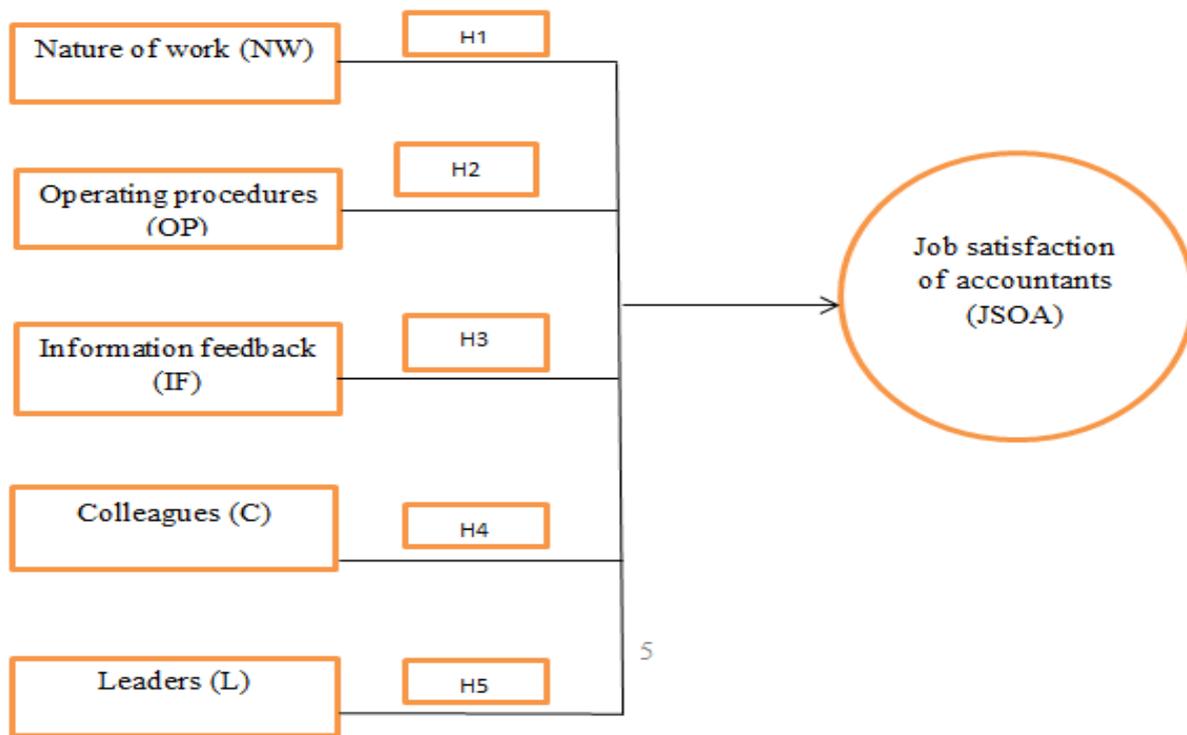
Applying this research: As such, this theory deals with independent variables, such as: Leaders (L), Colleagues.

Research Methodology

Model proposed

Inheriting the results of previous studies both globally and domestically along with the characteristics of accounting service firms in Hanoi, we put forward the research model in Figure 1, as below:

Figure 1. Research model



Dependent variable: Job satisfaction of accountants (JSA)

Independent variables: Nature of work (NW), Operating procedures (OP), Information feedback (IF), Colleagues (C), and Leaders (L).

Methodology

The research process is conducted through two steps, including preliminary and final research. Step 1: We use both qualitative and quantitative research methodology for preliminary research.

Step 2: Official research is performed through running Cronbach's Alpha, EFA and regression model.

Qualitative Approach

We interviewed 4 lecturers with a lot of experience in accounting in accounting service firms of the National Economics University and University of Labor and Social Affairs and 5 experts working as chief accountants in accounting service firms. The contents of the interviews based on the draft scale include 5 factors and 26 attributes (indicators). The results showed that the experts identified the 5 factors and attributes (indicators) as appropriate. No more factors were

added. Thus, this study as the draft scale includes 5 factors and 26 attributes (indicators), as below:

Table 1

Code	Attributes	Sources
Nature of work (NW)		
NW1	I understand what I'm doing	Smith (1969), Wright (2003), Luddy (2005), Nguyen (2014), Nguyen & Pham (2017), Hoang (2018)
NW2	My job requires many skills, using quite a lot of personal ability	Luddy (2005), Nguyen (2014), Nguyen & Pham (2017), Hoang (2018)
NW3	My job is suitable for my ability, academic and professional qualifications	Luddy (2005), Nguyen (2014), Nguyen & Pham (2017), Hoang (2018)
NW4	My work is interesting and challenging	Smith (1969), Wright (2003), Luddy (2005), Nguyen (2014), Nguyen & Pham (2017), Hoang (2018)
NW5	My workload is moderate, acceptable	Smith (1969), Luddy (2005), Nguyen (2014), Nguyen & Pham (2017), Hoang (2018)
Operating procedures (OP)		
OP1	Some of the firm's operating procedures for accountants write in the labour contract and the duties of the head of the department	Spector (1997), Nguyen (2014)
OP2	Operating procedures of the firm are transparent and reasonable	Spector (1997), Nguyen (2014)
OP3	Operating procedures of the firm are easy to follow	Spector (1997), Nguyen (2014)
OP4	My efforts to do good work are rarely influenced by procedures and reporting process	Spector (1997), Nguyen (2014)
Information feedback (IF)		
IF1	I get feedback on the job	Henzberg (1959), Hackman & Oldham (1980), Nguyen (2014)
IF2	I get information about the status of the firm	Henzberg (1959), Hackman & Oldham (1980), Nguyen (2014)

IF3	I get information on the fundamental goals of the firm I am working with	Henzberg (1959), Hackman & Oldham (1980), Nguyen (2014)
IF4	My duties are quite fully discussed by the head of the accounting department	Hackman & Oldham (1980), Nguyen (2014)
IF5	My mission is fully controlled and monitored by the leader	Hackman & Oldham (1980), Nguyen (2014)
Colleagues (C)		
C1	Colleagues inspire and give advice when I need	Johns (1996); Kreitner & Kinicki (2007), Deckop et al. (2003), Organ et al. (2006), Nguyen & Luu (2017), Nguyen & Pham (2017)
C2	Colleagues are available to help and support when needed	Johns (1996); Kreitner & Kinicki (2007), Deckop et al. (2003), Organ et al. (2006), Nguyen (2014), Nguyen & Luu (2017), Nguyen & Pham (2017)
C3	Colleagues are sociable, close, friendly	Johns (1996); Kreitner & Kinicki (2007), Deckop et al. (2003), Organ et al. (2006), Nguyen (2014), Nguyen & Luu (2017), Nguyen & Pham (2017)
C4	Colleagues have dedication, enthusiasm for the job	Nguyen (2014), Nguyen & Luu (2017), Nguyen & Pham (2017)
C5	Colleagues are reliable	Nguyen (2014), Nguyen & Luu (2017), Nguyen & Pham (2017)
Leaders (L)		
L1	Leaders are willing to help, support, and care for accountants	Robins et al. (2001), Luddy (2005), Tran (2005), Nguyen (2014), Nguyen & Luu (2017), Nguyen & Pham (2017), Hoang (2018)
L2	Leaders in the firm are competent	Robins et al. (2001), Nguyen (2014), Nguyen & Luu (2017), Nguyen & Pham (2017), Hoang (2018)
L3	Leaders treat fairly with accountants	Robins et al. (2001), Luddy (2005), Tran (2005)
L4	Leaders appreciate the capacity of accountants	Luddy (2005), Tran (2005), Nguyen (2014), Nguyen & Luu (2017), Nguyen & Pham (2017), Hoang (2018)
L5	Leaders always acknowledge my contribution to the firm	Luddy (2005), Tran (2005), Nguyen (2014), Nguyen & Luu (2017), Nguyen & Pham (2017), Hoang (2018)

L6	I have no difficulty in communicating with leaders	Luddy (2005), Tran (2005), Nguyen (2014), Nguyen & Luu (2017), Nguyen & Pham (2017), Hoang (2018)
L7	I cherish leadership in the firm	Luddy (2005), Nguyen (2014), Nguyen & Luu (2017), Nguyen & Pham (2017), Hoang (2018)

Quantitative Approach

After having the draft scale table with 5 factors and 26 attributes, we designed a draft questionnaire. We then tested 32 accountants working at accounting service firms in Hanoi, Vietnam through convenient sampling methods to establish the model and official scales. The results show that all factors and attributes are reliable. However, in the colleagues factor, the attribute "Colleagues are reliable" and in the leaders factor the attribute "I cherish leadership in the firm" have Corrected Item - Total Correlation < 0.3 ; so they are disqualified. After that, we replayed the factor "Colleague" with the remaining 4 attributes, the leader factor with the remaining 6 attributes, the results show that Cronbach's Alpha > 0.6 and Corrected Item - Total Correlation > 0.3 , therefore, it meets the demand.

We use SPSS 23 for analysis to determine reliability through Cronbach's Alpha. The final result is 5 factors and 24 attributes that gain reliability. Thus, the official model and scale of this study include 5 factors and 24 attributes.

Hypotheses

- H1:** Nature of work has a positive impact on job satisfaction of accountants
- H2:** Operating procedures have a positive influence on job satisfaction of accountants
- H3:** Information feedback has a positive impact on job satisfaction of accountants
- H4:** Colleagues have a positive influence on job satisfaction of accountants
- H5:** Leaders have a positive impact on job satisfaction of accountants

We have designed a questionnaire consisting of 24 variables with a 5-point Likert scale from 1 "without effect" to 5 "Strongly". The dependent variable: "job satisfaction of accountant" includes 7 attributes (Do et al, 2019b).

To achieve the objective, we used a random sample. The reason for choosing this method is because the respondents are easy to weigh and they are willing to answer the research questionnaire. Moreover, this method is less expensive in terms of time and cost to collect data.

According to Hair et al. (1998), the research sample must be at least 5 times the total number of indicators in the scales. The questionnaire of this study includes 24 indicators, therefore, the minimum sample size to achieve is $5 \times 24 = 120$ observations.

We sent 200 questionnaires directly to accountants in accounting service firms and received the feedback of 175. After checking the information on the returned questionnaires, there were 145 questionnaires with full information for data entry and analysis, the size of this sample was consistent with study of Hair et al. (1998).

Research Results

Descriptive Statistics

Information of data collected is shown in Table 2.

Table 2: Respondents by gender, age, education level and work experience

	Frequency	Percent	Cumulative Percent
Gender			
Male	32	22.1	22.1
Female	113	77.9	100.0
Age			
From 27 to 35 years old	79	54.5	54.5
Less 27 years old	35	24.1	78.6
Over 35 years old	31	21.4	100.0
Education level			
College	8	5.5	5.5
University	131	90.3	95.9
Master's (MA)	6	4.1	100.0
Work experience			
From 5 to 10 years	75	51.7	51.7
Less than 5 year	35	24.1	75.9
Over 10 years	35	24.1	100.0
Total	145	100.0	

Data in Table 2 shows that among the 145 respondents, 22.1% of the participants were male while the remaining 113 were female, representing for 77.9%. Of these, 35 of them were less than 27 years old, accounting for 24.1%; 31 of them were over 35 years old, accounting for 21.4%; and 54.5% of the participants were from 27 to 35 years old. Among the 145 respondents, 8 had college degrees, accounting for 5.5%; 131 with university degrees, accounting for 90.3%, MA degrees accounted for 4.1%. Besides, accounting human resource

workers (for less than 5 years) 35 respondents, accounting for 24.1%, Over 10 years accounted for 24.1%, while the remaining 75 respondents, were from 5 to 10 years.

Quality Scale Analysis

By using scale analysis, it can eliminate inconsonant variables and reduce errors in the research model. Therefore, only variables which have total correlation coefficients (Corrected Item – Total Correlation) greater than 0.3 and Cronbach’s Alpha coefficients equal or greater than 0.6 are accepted (Hoang & Nguyen, 2008). By analysing Cronbach’s Alpha analysis of determinants have an influence on the job satisfaction of accountant (5 determinants with 24 observed variables), the results are presented in Table 3.

Table 3: Results of nalysis of determinants confidence of scales in the model

Determinants	n	Cronbach’s Alpha	Corrected Item-Total Correlation
Nature of work (NW)	5	0.633	0.305
Operating procedures (OP)	4	0.693	0.346
Information feedback (IF)	5	0.738	0.366
Colleagues (C)	4	0.880	0.709
Leaders (L)	6	0.835	0.581

The result shows that all Cronbach’s Alpha coefficients of population are above 0.6; all Corrected Item – Total Correlation of observed variables are above 0.3. Thus, all variables of the research model are suitable for next analyses (Hair et al., 2006).

Exploratory Factor Analysis

Exploratory Factor Analysis (EFA) was conducted through Component Analysis and Varimax and the results have a yield of 24 attributes of independent variable.

Table 4: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.848
Bartlett's Test of Sphericity	Approx. Chi-Square	1,784.437
	Df	276
	Sig.	0.000

The results of factor analysis in Table 4 show that $0.5 < KMO = 0.848 < 1$. Bartlett’s testimony shows $sig. = 0.000 < 0.05$, which means variables in the whole are interrelated. After implementing the rotation matrix, 4 determinants with factor load factor are greater than 0.5; Eigenvalues are greater than 1 and the variance explained is 62.865%. These statistics

demonstrate that research data analysis for factor discovery is appropriate. Through the quality assurance of the scale and the test of the EFA model, we have identified 5 determinants influencing job satisfaction amongst accountants.

Regression Model Analysis

Based on the adjusted model after the exploratory factor analysis, we used a multiple regression model as below:

$$\text{JSOA} = \alpha + \beta_1\text{NW} + \beta_2\text{OP} + \beta_3\text{IF} + \beta_4\text{C} + \beta_5\text{L}$$

Multicollinearity Testing

All variance inflation factors (VIF) of independent variables are under 2, so the multicollinearity of the model is low (Hoang & Nguyen, 2008). Therefore, this regression model does not violate any of the CLRM basic assumptions. The Durbin – Watson statistic, which is used to test the autocorrelation of residuals, presents that the model does not violate when using the multiple regression method because the Durbin – Watson value is 2.106 (in the interval of 1 and 3). In other words, the model has reported no autocorrelation between residuals (Hoang & Nguyen, 2008).

Table 5: Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.678 ^a	.514	.501	.61402	2.106

a. Predictors (Constant): L, NW, C, OP, IF

b. Dependent Variable: JSOA

ANOVA testing result: Level of significant (Sig.) = 0.000 implies that multiple regression model is suitable with data. Coefficient of $R^2 = 0.514$, which means 51.4% of the total variation in the job satisfaction amongst accountants will be explained by the regression model.

Table 6: Anova^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	1.724	5	12.345	.915	.000 ^b
Residual	52.406	139	.377		
Total	54.130	144			

a. Dependent Variable: JSOA

b. Predictors: (Constant): L, NW, C, OP, IF

Table 7: Coefficients^a

Model	Unstandardised Coefficients		Standardised Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	2.372	.602		3.942	.000		
NW	.523	.119	.358	1.870	.004	.972	1.028
OP	.287	.131	.291	.667	.006	.378	1.647
IF	.218	.181	.191	.543	.028	.250	1.999
C	.255	.078	.218	.199	.013	.836	1.197
L	.208	.131	.268	.614	.024	.563	1.777

a. Dependent Variable: JSOA

The research model result indicates that all independent variables Nature of work (NW), Operating procedures (OP), Information feedback (IF), Colleagues (C) and Leaders (L) are significant (because Sig. < 0.05) and influence the job satisfaction amongst accountants. Determinants that have impacts on job satisfaction of accountants and are presented in the following standardised regression model:

$JSOA = 0.358 \times NW + 0.291 \times OP + 0.191 \times IF + 0.218 \times C + 0.268 \times L$. Thus, five Hypotheses (H1, H2, H3, H4 and H5) are accepted.

Discussions

Nature of Work of Accountants

The job of an accountant in accounting service firms is to provide accounting services as assigned by the firm leaders. To perform the job, accountants must use various skills, including professional and soft skills. Accounting service work is developed by accounting service firms with a transparent, specific process and allows social interaction with colleagues and stakeholders.

Jobs for accountants are quite remarkable: Organisations can convince employees that their jobs are essential by providing some compelling reasons for their duties (Locke et al. 1988). Managers can convince workers about the significance of their work by linking their work to the organisation's goal, in other words providing them with evidence of the importance of their work in achieving organisational goals (Wright, 2003).

Arrangement and assignment of work: The accounting manager performs the personnel

arrangements and assigns work for accountants in the firms based on the actual work completed. Accountants have the opportunity to change to other jobs that are more suitable with them thanks to the policy of self-introduction and self-nomination. However, firms have not fully considered the needs of accountants in relation to the positions they are working in (Do et al. 2019b).

Performance evaluation: Accounting service firms have a step-by-step analysis jobs for each position and each accounting section at the firm, but the results have only been able to build a job description. Evaluation of work performance at accounting service firms is still inaccurate. Therefore, the fairness in evaluating the performance at accounting service firms is still limited (Do et al. 2019b).

Operating Procedures in Accounting Service Firms

In accounting service firms, operating procedures include the nature of the accounting work and the value of the accounting service firm that the accountant must be bound to perform. It also includes operating in practice, providing information on what to do about an accountant in that firm.

The operating procedures of accounting service firms are related to the firm's processes. The process of providing accounting services is elaborated by accounting service firms. It strictly observes the provisions of Vietnamese accounting standards and international financial reporting standards (IFRS). Human resources provide professional services, high skills, are carefully recruited, experienced and of a professional working style.

Many accounting service firms develop a very flexible and easy-to-understand accounting process to ensure that all employees of the firm comply with their responsibilities. Therefore, managers and the Board of Directors can easily control the work of employees from the bottom up in the most effective way.

Typically, the Process of Providing Accounting Services Consists of 8 Steps

- (i) Receiving customer requests: Customers may request services by phone, email or online through the website of accounting service firms.
- (ii) Survey: The accounting service firms conducts a preliminary survey on the status and characteristics of customers' activities in order to plan service delivery and analyse service charges.
- (iii) Preparing quotation documents, negotiating, signing contracts: Accounting service firms send price lists to customers and sign contracts with customers, clearly stating what the service content will provide, the service fees, the staffing services, etc.

- (iv) Service planning: The accounting service firms discuss with its customers the overall and detailed service plan to ensure that the work runs on time and is of a high quality.
- (v) Providing services to customers.
- (vi) Exchanging and reporting performance results to customers: The accounting service firms discuss with the client the results of the work and the notes in the providing service process. In the end, the accounting service firms and the client will have a meeting to report and agree on the overall results.
- (vii) Preparing and publishing reports on the results of service provision: The accounting services firms send the customers the results of the service and the management letter.
- (viii) Record keeping: Accounting service firms perform the record-keeping scientifically, safely and confidentially according to regulations.

The operating procedures of accounting service firms are those of the firm, such as official dispatch, the dispatch of documents and instruction dispatch.

Accountants working after a probation period may sign labour contracts strictly according to regulations. The labour contract and minutes of the division's tasks assignment also presented some operating procedures of the firm for accountants. Therefore, accountants assure that their efforts are rarely influenced by the firm's paperwork, processes and reports. However, the operating procedures at some accounting service firms are still cumbersome, not specific and challenging to understand.

Information Feedback

Accountants wish to exchange and know the information in enterprises' employees. They need to understand the firm's policies and performance. If accountants know the information of the business clearly, they will be more satisfied with their work.

Feedback on the work that the accountant receives is quite useful. The information is specific, not something as general as the report he/she presented at this week's meeting was good writing, easy to understand and emphasised the financial difficulties of the firm.

Information about the status of the firm's operations is given in time with a positive or constructive manner and that information ties to events.

Information about the firm's primary objectives is consistent and the accountant is assured when receiving the information. However, the information feedback at accounting service firms sometimes is not timely and has not applied new technology. Besides, management information systems and accounting information systems at the firms have not been built or are in the very first stages.

The duties of an accountant are exchanged periodically or irregularly by the accountant, controlled by the accountant manager and other leaders. For instance, the head of an accounting department makes an inventory of funds for the cashier at the month's end. They can also make an extraordinary inventory of funds on any day. Information about inventory results, cashiers, and accounting is known immediately after the inventory. Also, the board of directors controls the amount of money available by the firm to implement the firm's financial plans.

Colleagues

Organ et al. (2006) argued that non-financial factors strongly influence employee motivation and their satisfaction. Colleague relationships are one of those factors.

Collaborative factors are considered good when workers are willing to help each other, effectively coordinate, have stress-free relationships and have a friendly working environment. Trustworthy relationships between individuals are also important (Nguyen, 2014).

Leaders

Leadership plays an essential role in satisfying the job of the employee resulting from the support and guidance of the commander and the related duties of the employee. Attitudes and behaviours of leaders towards employees can also be factors affecting the cooperative or non-cooperative behaviour of workers.

According to Eisenberger et al. (1990), the relationship between employees and leaders directly influences employees' views on the organisation. When there is a good relationship with the leaders, the labour motivation of employees is improved - employees attached to the organisation and less likely to leave the organisation. A good leader must be competent, able to help and treat employees fairly, encourage two-way communication, and recognise the contribution of employees to realise the organisation's goals.

The relationship between leaders and employees in accounting service firms always achieves openness, friendliness, attachment and willingness to help each other at work; the superiors always try to listen to get on well with their employees and support them; the junior staff always believe in the guidance of superiors (Do et al., 2019b).

Accountants often exchange their opinions on professional technique and income with the head of the department, the board of directors, and the board of directors take seriously the opinions of accountants.

Recommendations

Some recommendations to improve the job satisfaction among accountants in the relationship with determinants influencing job satisfaction amongst accountants.

First: Factor of the Nature of the Work of Accountants

Improve job evaluation activities at accounting service firms, use new job evaluation activities to limit sentiment and improve accuracy.

Accounting services firms need to be more equitable in assessing public performance.

Second: The Operating Procedures Factor in Accounting Service Firms

Accounting service firms need to review their operating procedures regularly to make them more complete, more specific and easier to understand. Some firms need to reduce cumbersome operating procedures and enhance the reality of operating procedures to gradually replace inefficient paper procedures.

Third: The Information Feedback Factor

Enhance the timeliness in information feedback at accounting service firms. Firms need to improve the application of new technology to respond to information. Besides, management information systems and accounting information systems need to be developed and improved to meet the need for more useful feedback.

Fourth: Leaders factor

Accountants appreciate the leadership factors that affect job satisfaction. Therefore, leaders at all levels need to pay more attention to accountants and have more precise and more specific solutions for accountants to feel the attention of leaders.

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