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### The Research of Factors Affecting the Job Satisfaction of Auditors in Auditing Firms: Empirical Evidence in Vietnam

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**Abstract:** The purpose of this study is to determine the factors that affect the job satisfaction of the auditor currently employed by independent auditing firms in Vietnam. Through quantitative and qualitative research based on Cronbach's Alpha reliability testing, exploratory factor analysis (EFA) and regression analysis, the results of the study show that there are many factors with different levels of influence on the job satisfaction of the auditor. The factors of salary and communication between staffs and supervisors are the factors that have the greatest influence on job satisfaction. In addition, the factors of promotion, job opportunities, job performance, and performance appraisal also had a significant impact on auditor's satisfaction with Vietnamese auditing firms.

**Keywords:** Job Satisfaction, Auditing Firms, Auditor, Viet Nam

#### 1. INTRODUCTION

Until now, there have been many studies published on job satisfaction and the factors affecting job satisfaction. Among them can be raised in many research works of different authors related to this topic, such as: Maslow (1943), Herzberg (1959), Adams (1963), Alderfer (1969), Locke (1976), Rice (1989), Spector (1997), Smith *et al.* (2007), SHRM (2009, 2012), Abdullah *et al.* (2011), Antocic *et al.* (2011) and so on.

In Vietnam, there have also been many published research works related to the study of job satisfaction and the factors affecting job satisfaction such as: Tran K. D *et al.* (2005), Nguyen C. A (2011), Phan T. M. L (2011), Ha N. K. G and Vo T. M. P (2011), Le T. P (2015) Le T. L *et al.* (2015) Dang H. V (2016).

However, in recent times, there have been no studies of authors who published researches on factors affecting the satisfaction of auditors working in Vietnamese auditing firms. This is also the reason for the author to undertake research on this topic and introduce particularly the contents of the study in the next sections of the article.

## **2. LITERATURE REVIEW**

### **Employee satisfaction**

Up to now, there have been studies which lay the steadily theoretical foundation of proposing empirical research models related to employee satisfaction. Specifically :

For Abraham Maslow's theory (1943), the content of this theory clearly shows that basic human needs are divided into five levels increased gradually: physiological needs (eating, clothing, residence, rest, etc.) safety needs (security, safety, stability, etc.), social needs (family, colleagues, communication, etc.), self-esteem needs (achievement, status, responsibility, etc.) and self-actualization needs. When a lower need is satisfied, the next higher need will appear. The theory of Maslow's hierarchical needs is applied in the satisfaction of employees: (a) physiological and safety needs expressed by the factor of income and welfare; (b) social and self-esteem needs expressed by the factors of working relationships with supervisors and colleagues; (c) self-actualization need expressed by the factors of self-control at work.

According to John Stacey Adam's equity theory (1963), the content of the theory determines: (a) inputs that employees contribute to their work (level of work, skills, working time, etc.); and (b) outputs that employees receive (salaries, welfare, evaluating work efficiency, empathy, etc.). Then, the inputs and outputs of the workers are examined and compared to those of the co-workers within the company. Adam's equity theory is applied in meeting workers' satisfaction and shows that the factor from the result of labors must be greater than that of the job. At the same time, these outputs and inputs are compared to colleagues in the organization.

The content of Vroom's theory evaluates work motivation on job satisfaction based on expectations of work results. This model was introduced by Victor Vroom (1964), then modified and supplemented by several others (Porter and Lawler, 1968). Vroom's expectancy theory is applied in satisfying the needs of employees based on their perception; therefore, it is necessary to have appropriate factor scales that the organization needs to build on the characteristics: a) the effort to accomplish the task (choosing the appropriate employee for the job, training good employee, clear assignment, providing necessary information, monitoring and gathering feedback, etc ...); (b) carrying out work to obtain optimal efficiency (measurement of reasonable work processes, description of good and bad performance, explanation and application of work-based compensation, etc ...); (c) rewards for increasing employee satisfaction (ensuring rewards of material and spiritual value, special rewards, minimizing differences in levels of satisfaction of results, etc ...).

According to James L. McClelland's achievement theory (1958), the theory focuses on motivating and improving work performance by satisfying the need for human achievement. He examines three types of human needs defined as follows (Robbins, 2002): (a) The need for achievement is an attempt to accomplish excellent results, the effort to succeed in the work that they personally desire to meet certain standards, expressed in the factor scale of measurement of work efficiency, acknowledgment of work achievement; (b) The need for power is the control of other people behaving the way they want, expressed in their factor scale of status and prestige; (c) The need for alliances is the desire to have a friendly and intimate relationship with others, expressed in the factor scale of relationship with the leaders and colleagues. McClelland's theory is applied in satisfying the needs of workers to motivate them to work. The greater the need for achievement is, the higher the level of motivation to employees' work efficiency is. This encourages employees to work better than the needs for power and alliance.

As can be seen, the problem of employee satisfaction was first investigated by scholars such as Maslow (1934), Adam (1963), Mc.Clelland (1958) and fundamentally based on evaluation in terms of the need which is satisfied. The authors suggest that in general satisfaction is that the received value must be equal to or greater than the expected value. On the basis of that theory, some later researchers who inherit and develop on the need for satisfaction define generally the satisfaction as the real value (the state of real value) which employees receive in comparison with expected value (the state of expected satisfaction) about the aspects of work such as: salaries, welfare, job characteristics, work relationships, working conditions...

In addition to the aspect of the need for satisfaction mentioned above, there are other studies evaluating the aspect of overall feeling about the job, or attitudes about different aspects of the job. (Spector, 1997). According to Hoppock (1935), job satisfaction is a combination of psychological, biological and environmental factors, which makes a person happy about his job. Vroom (1964) pointed out that job satisfaction is a state which workers are clearly oriented towards organizational work and are truly interested in the job. Whereas, Weiss (1967) stated that job satisfaction is the attitude of work expressed by the worker's feelings, beliefs and behaviors. Locke (1976) defined satisfaction as a happily or positively emotional state from the evaluation of employees' work or work experience. Rice *et al.* (1989) found that satisfaction was created by a process of psychological comparison that is involved in assessing the current job expected standards available. Similarly, Levy-Garboua and Montmarquette (2004) said that employee satisfaction is the psychological state which expresses the fondness of current job compared to exterior opportunities with conditions of available information.

From the point of view towards independent aspect, Herzberg (1968) and Alderfer (1969) argued that employee satisfaction is either the degree of job fondness or the work attempt of workers, which is expressed by perception (positive or negative or a combination of both) in different aspects of the work that affects themselves. Kreitner and Kinicki (2007) said that satisfaction as well as the level of satisfaction only reflects a part of attitude toward the work that employees are keen on and the level of satisfaction in the factor scale of assessment: salary payment, promotion, supervision, colleague relationship and other factors. According to this point of view, satisfaction is only considered as an individual mechanism in the overall model model of organizational behavior to assess the extent affecting work performance and conscientiousness toward the organization: work satisfaction, work pressure, motivation, belief, morality, learning and implementing decisions.

There are many different definitions of employee satisfaction; hence, employee satisfaction or dissatisfaction through different evaluation criteria is always different. It can be concluded that employee satisfaction is a state that employees feel interested, comfortable, and express a positive response to their work.

### **Factors affecting employee satisfaction**

In recent time, there have been a number of studies on factors affecting job satisfaction of employees. Some examples of typical studies are:

- Smith, Kendall and Hulin (1969) pointed out that employee satisfaction is measured by JDI (Job Descriptive Index), and expressed by five following factors: (a) job satisfaction; (b) salary

satisfaction; (c) promotion satisfaction; (d) satisfaction with supervision; (e) satisfaction with colleagues.

- Weiss *et al.* (1967) defined that employee satisfaction is expressed by two sets of factors: (a) group of factors belonging to internal essence; (b) group of factors belonging to external influences. (c) Additionally, they put forward some general criteria such as working conditions, teamwork methods, etc.
- Edwin Locke (1976) said that employee satisfaction is reflected by the job value of the factor scales: (a) job characteristics; (b) salaries & welfare; (c) promotion; (d) Recognition of work efficiency; (e) working conditions; (f) colleagues; (g) supervision; (h) union.

Society for Human Resource Management association (SHRM) (2009) said that employee satisfaction at a certain time is expressed: (a) the most important factor group of employee satisfaction (job safety, welfare, salary/being paid salary, the opportunity to demonstrate competence); (b) satisfaction in terms of career development (promotion opportunities, opportunities of career development, chances to test a concrete work, development systems, acceptance of professional development of the organization, being paid salaries and paying back the tuition fees); (c) satisfaction in terms of work relationships with the leader (communication problem between staffs and superiors, decision-making and job independence, assessing staff performance, work relationship with intermediate managers; (d) satisfaction in terms of the working environment (flexible balance between life and work, very interesting work, social responsibility in the organization, accepting green working environment, organizational culture, work relationships with colleagues, contribution to the business goals of the organization, diversifying work).

With respect to specific areas, there are basically a number of specific studies:

- Spector (1997) developed a JSS (Job Satisfaction Survey) model for staffs in service field, including 9 factors of satisfaction and attitudes: (1) salary; (2) promotion opportunities; (3) working conditions; (4) supervision; (5) Colleagues; (6) job enjoyment; (7) information communication; (8) surprising reward; (9) welfare.
- In the field of education, Malik *et al.* (2010) examined the relationship between the components of job satisfaction and the degree of cohesion with the organization. The research shows that the factors include: (1) job essence; (2) quality of supervision; (3) salaries affecting the employee's job satisfaction and having the same relationship with the degree of cohesion with the employee's organization.
- Parvin and Kabir (2011) developed a model about job satisfaction of employees in medical field with seven affecting factors: (1) working conditions; (2) salaries; (3) promotion; (4) job stability; (5) equity; (6) relationship with colleagues and (7) relationship with superiors.

In Vietnam, there are also a number of published studies related to the factors affecting employees' job satisfaction:

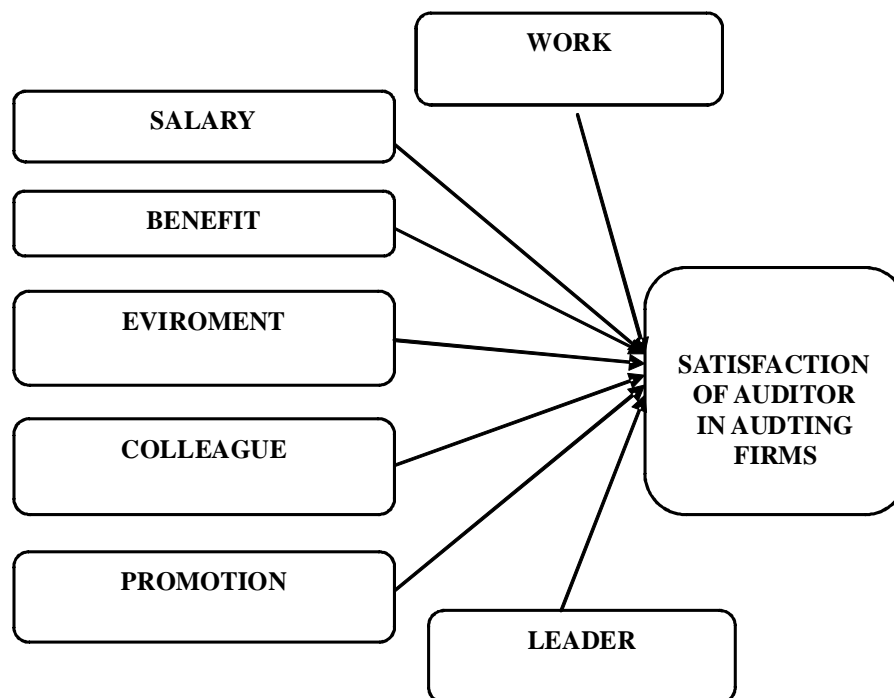
Tran K. D and Tran H. N (2005) conducted a study on measuring job satisfaction in Vietnamese context by using Smith's (1969) Job Description Index (JDI) and supplemented two factors "Welfare" and "Working conditions" to suit the specific situation in Vietnam.

- In the study on job satisfaction of employees in commercial banks in Hue, Phan T. M. L (2011) also pointed out the factors contributing to the increase in job satisfaction: (1) essence and pressure of job; (2) income and benefits; (3) relation and treatment; (4) bank development prospects and leadership; (5) working conditions; (6) opportunities for training and promotion.
- Meanwhile, the research of Han N. K. G and Vo T. M. P (2011) showed that there are 5 factors affecting the job satisfaction of employees of Tan Hiep Phat Group: (1) colleagues; (2) opportunities for training and promotion; (3) leadership; (4) welfare and (5) working environment.
- The study of Le T. P (2015) concludes that there are four factors affecting employee satisfaction in Hanoi, including: job characteristics, salaries and welfare, training and promotion; job relations Whereas, the research by Le T. L, Pham T. M. L, Le X. L (2015) indicates that six factors affecting employee satisfaction of employees working in media companies: (1) working environment, (2) colleagues, (3) opportunity for training and promotion, (4) income, (5) welfare, (6) work essence.

The recent research of Dang H. V (2016) also concluded that: salary; superior relationship; promotion; working conditions; colleague relationship are factors affecting the job satisfaction of employees in small and medium enterprises in Binh Dinh Province.

**In conclusion**, from a review of studies presented above, it can be concluded that depending on the view and the perspective of the authors, the factors affecting job satisfaction are quite diverse.

The writer's perspective is that job satisfaction of employees is always influenced by many factors; hence, on the basis of fundamental theories and other authors' studies in common with interviewing some experts in the field of auditing in Vietnam, the authors propose the research model as follows:



**Figure 1: Model of factors affecting job satisfaction of auditors in auditing firms in Viet Nam**

### 3. DATA AND RESEARCH METHODOLOGY

In order to have a basis for collecting data and information for the study of factors affecting the job satisfaction of employees currently working in auditing firms in Vietnam, the author assembled data samples in the 4<sup>th</sup> quarter of 2016 and the 1<sup>st</sup> quarter of 2017 with opinion of the auditors at the auditing firms in different cities in Vietnam. The result of this study is that there were 400 people (out of a total of more than 1,700 auditors available in Vietnam) having participated in the research survey. However, due to various reasons, only 365 opinions are valid for data analysis.

To achieve the goals set at the beginning of this article, the author has used a combination of the methods of qualitative research and quantitative research, and quantitative method is used primarily.

Qualitative research method was conducted through interviewing techniques expert opinion. To obtain feedback on the factors affecting job satisfaction, the author has collected the opinions of various experts groups including managers of the Ministry of Finance, managers of Vietnam Association Certified Public Accountant (VACPA), the general manager, CEO, audit partner of the auditing firms. On the basis of gathering opinions from experts, the author drafted a survey questionnaire, conducted surveys simultaneously to check the suitability of content of questions, adjusted and rearranged the questions thereby forming an official scale to serve the large-scale survey for auditors in auditing firms in Vietnam.

Quantitative research method was used by the author through the steps: designing the study sample, collecting data from surveys, data analysis by SPSS software. This software is used to summarize and present the basic data with regard to the frequency table appearing survey variables, statistical description of factors and their impact on the job satisfaction. In this study, firstly the author used the technique Cronbach's Alpha Test to test the factors in the scale then use techniques Exploratory Factor Analysis (EFA) to reduce the observed variables, renamed variables and modeling shortened; the author finally ran regression models through regression analysis techniques in order to conclude a final assessment of the factors that affect job satisfaction of auditors in auditing firms in Vietnam.

### 4. RESULT AND DISCUSSION

In this survey, the authors propose a model of 39 variables independent observers (variables) gathered in 7 groups of factors (Factors) and 3 observers for the dependent variable. To test the reliability of the scale model of the original author used the Cronbach's Alpha testing. The result is that all these factors are consistent and do not remove any marginal observations from the model.

**Table 1**  
**Testing the rating scale by Cronbach's Alpha reliability coefficient**

<i>Items</i>	<i>Scale Mean if Item Deleted</i>	<i>Scale Variance if Item Deleted</i>	<i>Corrected Item Total Correlation</i>	<i>Cronbach's Alpha if Item Deleted</i>
<i>Rating scale of Factor No.1, Cronbach's Alpha = 0.849</i>				
WORK1	13.23	18.399	.673	.816
WORK2	13.72	16.898	.725	.793
WORK3	13.80	16.787	.726	.792
WORK4	13.38	17.460	.635	.833

*contd. table 1*



*Rating scale of Factor No.2, Cronbach's Alpha = 0.840*

SALARY1	18.29	25.266	.614	.816
SALARY2	18.39	24.167	.642	.809
SALARY3	18.18	24.084	.606	.819
SALARY4	18.06	23.368	.707	.790
SALARY5	18.06	24.279	.656	.805

*Rating scale of Factor No.3, Cronbach's Alpha = 0.826*

BENEFIT1	13.59	16.115	.684	.767
BENEFIT2	13.45	15.243	.717	.750
BENEFIT3	13.53	15.530	.734	.744
BENEFIT4	14.90	16.276	.500	.857

*Rating scale of Factor No.4, Cronbach's Alpha = 0.716*

EVIROMENT1	14.18	13.533	.449	.692
EVIROMENT2	13.40	12.675	.531	.638
EVIROMENT3	12.51	14.932	.513	.653
EVIROMENT4	12.78	14.271	.543	.634

*Rating scale of Factor No.5, Cronbach's Alpha = 0.850*

COLLEAGUE1	14.81	13.632	.748	.784
COLLEAGUE2	14.73	13.954	.778	.773
COLLEAGUE3	14.48	14.640	.678	.815
COLLEAGUE4	15.02	15.475	.565	.862

*Rating scale of Factor No.6, Cronbach's Alpha = 0.743*

PROMOTION1	13.67	12.624	.623	.635
PROMOTION2	13.90	13.047	.637	.632
PROMOTION3	13.50	12.696	.560	.671
PROMOTION4	13.68	14.447	.358	.787

*Rating scale of Factor No.7, Cronbach's Alpha = 0.856*

LEADER1	26.71	55.602	.521	.849
LEADER2	26.78	56.146	.523	.849
LEADER3	26.63	53.399	.675	.828
LEADER4	26.64	51.699	.621	.836
LEADER5	26.41	53.567	.616	.836
LEADER6	26.39	50.805	.702	.823
LEADER7	26.73	52.174	.685	.826

*Rating scale measuring the satisfaction of auditor in VietNam, Cronbach's Alpha = 0.759*

SACTISFACTION1	8.91	7.412	.579	.692
SACTISFACTION2	8.67	7.970	.559	.712
SACTISFACTION3	8.71	7.591	.634	.629

As can be seen in the test result of Table 1, all dependent and independent variables have the Cronbach's Alpha > 0.6, the gross correlation coefficients are approximately or greater than 0.3). Hence, the reliability of this rating scale is acceptable.

After the Cronbach's Alpha test, the author executed the EFA test to reduce the model. The result of the selection of Varimax rotation and shortened down to the variable load factor less than 0.5, the results showed: KMO = 0.928 with Sig = 0.000 significance level and the gross variance extracted = 65.33%. From the original model with 7 affecting factors, the models stripped after testing run EFA remaining seven factors detailed results through the following table.

**Table 2**  
**Result of the second exploratory factor analysis with varimax rotation (KMO and Bartlett's test)**

<i>Kaiser-Meyer-Olkin Measure of Sampling Adequacy</i>									
									.928
<i>Bartlett's Test of Sphericity</i>									
					<i>Approx. Chi-Square</i>		6428.507		
					<i>Df</i>		496		
					<i>Sig.</i>		.000		
<i>Component</i>	<i>Initial Eigenvalues</i>			<i>Extraction Sums of Squared Loadings</i>			<i>Rotation Sums of Squared Loadings</i>		
	<i>Total</i>	<i>% of Variance</i>	<i>Cumulative %</i>	<i>Total</i>	<i>% of Variance</i>	<i>Cumulative %</i>	<i>Total</i>	<i>% of Variance</i>	<i>Cumulative %</i>
1	11.894	37.169	37.169	11.894	37.169	37.169	3.499	10.933	10.933
2	2.378	7.430	44.600	2.378	7.430	44.600	3.068	9.587	20.520
3	1.766	5.518	50.118	1.766	5.518	50.118	2.972	9.287	29.806
4	1.483	4.633	54.751	1.483	4.633	54.751	2.965	9.265	39.071
5	1.318	4.120	58.871	1.318	4.120	58.871	2.922	9.133	48.204
6	1.155	3.608	62.479	1.155	3.608	62.479	2.827	8.833	57.037
7	1.009	3.154	65.633	1.009	3.154	65.633	2.751	8.596	65.633
8	.959	2.997	68.631						
9	.812	2.537	71.168						
10	.712	2.226	73.393						
11	.667	2.085	75.478						
12	.637	1.990	77.469						
13	.588	1.837	79.305						
14	.547	1.709	81.014						
15	.523	1.634	82.648						
16	.502	1.569	84.217						
17	.465	1.452	85.669						
18	.419	1.308	86.977						
19	.411	1.284	88.262						
20	.389	1.215	89.476						
21	.383	1.197	90.673						
22	.357	1.115	91.789						
23	.337	1.053	92.842						
24	.333	1.042	93.884						

*cond. table 2*



25	.302	.945	94.829
26	.289	.904	95.732
27	.283	.884	96.616
28	.259	.808	97.425
29	.242	.757	98.182
30	.219	.685	98.867
31	.192	.600	99.467
32	.171	.533	100.000

Extraction Method: Principal Component Analysis.

**Rotated Component Matrix<sup>a</sup>**

	<i>Factor</i>						
	1	2	3	4	5	6	7
Salary2	.767						
Salary4	.714						
Salary5	.706						
Salary1	.671						
Salary3	.556						
Leader4		.773					
Leader5		.724					
Leader6		.711					
Leader7		.668					
Promotion1			.677				
Colleague4			.673				
Promotion3			.655				
Promotion2			.614				
Environment2				.707			
Environment1				.649			
Colleague2				.572			
Colleague1				.556			
Environment4				.542			
Colleague3				.511			
Environment3							
work3					.780		
work2					.717		
work1					.657		
work4					.605		
Benefit4							
Benefit2						.833	
Benefit3						.812	
Benefit1						.634	
Leader2							.810
Leader1							.765
Promotion4							.721
Leader3							.610

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a Rotation converged in 7 iterations.

As can be seen, 7 factors with the gross variance extracted equal to 65.663%, which means these 7 factors can explain for 65.663% of the job satisfaction of auditors in auditing firms in Viet Nam, the remaining 34.337% depends on other factors that are oversaw in this study.

The calibration model comprises of 7 factors that have impact on the job satisfaction of auditors in auditing firms in Vietnam, namely: factor no.1, which is referred to in the study as “Salary” (SAL) ; factor no. 2 called “Work relationship with leader” (LEA) ; factor no. 3 called “Training and Promotion” (PRO); factor no. 4 called “Working environment and Colleague relationship” (EVICOL); factor no. 5 called “Work essence” (WOR); factor no. 6 called “Benefit” (BEN) and the final factor called “Evaluating work efficiency” (EVAL).

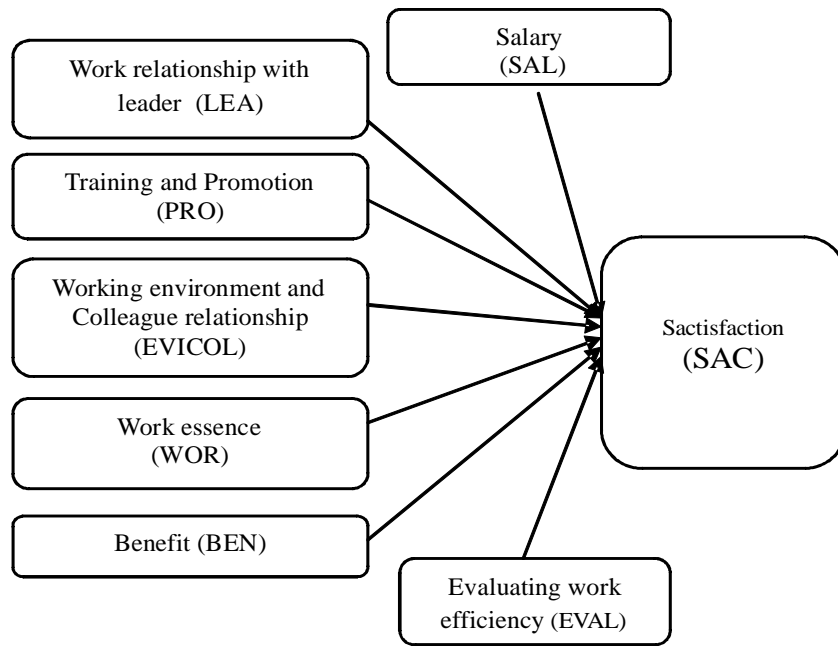


Figure 2: Calibrated model

After renaming the variables, the author has again used Cronbach’s Alpha testing to assess the new factors in the calibration model. The results of this test presented in Table 3 shows that the model is considered appropriate.

Table 3  
Testing the calibrated model by Cronbach’s Alpha reliability coefficient

	<i>Scale Mean if Item Deleted</i>	<i>Scale Variance if Item Deleted</i>	<i>Corrected Item- Total Correlation</i>	<i>Cronbach’s Alpha if Item Deleted</i>
SAL	31,9374	46,832	,659	,875
LEA	31,9817	44,706	,669	,874
PRO	31,8995	46,043	,705	,870
EVICOL	31,8984	47,044	,689	,873
WOR	31,9755	44,271	,724	,868
BEN	31,5194	46,424	,597	,881
EVAL	32,0879	48,141	,536	,886
SAC	32,1057	44,781	,725	,868

After adjusting the model, we assessed this model by Multiple Regression (MLR) model to test its appropriateness and to examine the extent to which these factors influence the audit quality. The result of MLR analysis generated by SPSS with “Enter” method is presented as follows:

**Table 4**  
**Result of assessing the calibrated model (model summary<sup>b</sup>)**

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	,758(a)	,575	,567	,86025

**ANOVA(b)**

<i>Model</i>	<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
1 Regression	357,876	7	51,125	69,086	,000(a)
Residual	264,189	357	,740		
Total	622,066	364			

a Predictors: (Constant), EVAL, SAL, LEA, PRO, WOR

b Dependent Variable: SAC

**Table 5**  
**Result of MRL with individual regression coefficients in the model**

<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>			<i>Collinearity Statistics</i>	
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>	<i>t</i>	<i>Sig.</i>	<i>Tolerance</i>	<i>VIF</i>
1 (Constant)	-,134	,229		-,585	,559		
SAL	,383	,051	,353	7,563	,000	,545	1,834
LEA	,206	,044	,221	4,691	,000	,538	1,858
PRO	,204	,052	,190	3,914	,000	,504	1,985
EVICOL	,036	,056	,032	,639	,523	,487	2,055
WOR	,104	,049	,108	2,134	,034	,468	2,139
BEN	-,044	,045	-,045	-,984	,326	,558	1,792
EVAL	,112	,044	,109	2,568	,011	,660	1,515

a Dependent Variable: SAC

According to Table 4, MLR result shows that adjusted  $R^2 = 0.567$ , F-test (ANOVA table) expresses the significance level  $sig. = 0.000$ ; thus, the regression model is suitable and these factors can explain 56.7% of dependent variables. Simultaneously, if based on Table 5, the factor no. 4 “Workin environment and Colleague relationship” has  $Sig = 0.523 > 0.05$  and the factor no. 6 “Welfare” has  $Sig = 0.558 > 0.05$  are inappropriate and eliminated.

Results of the second regression are presented in Table 6 and 7:

**Table 6**  
**Result of assessing the second calibrated model (model summary<sup>b</sup>)**

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	,758(a)	,574	,568	,85914

**ANOVA(b)**

<i>Model</i>	<i>Sum of Squares</i>	<i>df</i>	<i>Mean Square</i>	<i>F</i>	<i>Sig.</i>
1 Regression	357,078	5	71,416	96,752	,000(a)
Residual	264,988	359	,738		
Total	622,066	364			

a Predictors: (Constant), EVAL, SAL, LEA, PRO, WOR

b Dependent Variable: SAC

**Table 7**  
**Result of MRL with individual regression coefficients in the model**

<i>Model</i>	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients Beta</i>	<i>Collinearity Statistics</i>			
	<i>B</i>	<i>Std. Error</i>	<i>t</i>	<i>Sig.</i>	<i>Tolerance</i>	<i>VIF</i>	
1 (Constant)	-,150	,216		-,694	,488		
SAL	,371	,047	,342	7,896	,000	,631	1,584
LEA	,204	,043	,219	4,740	,000	,558	1,791
PRO	,208	,051	,193	4,052	,000	,520	1,922
WOR	,106	,047	,110	2,258	,025	,498	2,009
EVAL	,112	,044	,108	2,558	,011	,661	1,513

a Dependent Variable: SAC

Based on Beta coefficient, we can arrange the order of factors that affect job satisfaction in turn were: salary, work relationship with leader, training and promotion, work essence and evaluating work efficiency.

Therefore, the model of factors affecting job satisfaction of auditors in auditing firms in Vietnam remains five factors with specific equation is: **SAC = 0.342 SAL + 0.219 LEA + 0.193 PRO + 0.110 WOR + 0.108 EVAL**

## 5. CONCLUSION

This is an empirical study on the pattern of factors affecting job satisfaction of auditors in auditing firms in Vietnam in recent years. Based on the results of research, we came up with the key factors that affect job satisfaction were: salary policy; work relationship with leader, training policy and promotion opportunity; the essence of assigned work and method of evaluating work efficiency.

The detection is very significant to advice given reasonable solutions, which not only improves the quality of work of auditors but also enhances the quality of independent auditing services of auditing firms in Vietnam in the coming time.

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