CHAPTER 1: INTRODUCTION

1.0 Introduction

This chapter begins with the introduction on the definition background of study. Through this study, it gives a clear study of the work values and relationship with job satisfaction impact towards intention to leave. It discusses the research background, problem statement, objectives of the research and the significance of research. The scope of research also discusses in the later part of this chapter.

1.1 Background of The Study

We are now in the world without borders. This results in global crisis that many companies require the services of the accountants for the purpose of restructuring, acquisition, merger and liquidation in order for the market to function properly. The accounting professions must adapt and modernize response to the charging of the finance and investment. From this point, there will clearly more pressure on the accounting professions to expand and enhance the skill, abilities and knowledge of its members in order to fit well into this globalization market. All of these conditions increase the demand for excellent quality of audit to help companies to success or even to survive. Therefore, professionals accounting was discussed in this study because it plays a very important role in this challenging business environment to ensure the market can function properly.

Asian countries are facing high rate of turnover intention in accounting firms Snead and Hareel (1991) found that the turnover of the accounting firms is relatively high. Belkaoui (1989) also found that approximately 85% of the accounting professional works at five big accounting firms had resigned. The increasing of displacement directly affects the success or failure of the firms (Steers, 1985) and it was very costly for the organization because of the losses that are associated with it (Lum, Kervin, Clark, Reid, &Sirola, 1998).

On the other hand, work values are critical to attract and retain accounting professionals. Work values are desirable goal or target people seek through their work (Schwartz, 1999). When the firms fit their work values, the employees will be more satisfied with their job (Kristof, 1996). In turn, this job satisfaction will result in employee retention or intention to stay (Chatman, 1991). Researches support that job satisfaction is a key physiological predictor of turnover conducted by Cotton and Tuttle, 1986; Trevor, 2001; Schneider et al., 2005 and Lee et al, 1999. Hence, the firms need to work hard to improve the "work values" that can satisfy the accounting professionals to attract and retain accounting professionals to minimize the idea of "intention to leave". So, through this study, I can find out the work values that the accounting professionals are seeking and lead to job satisfaction and minimize the idea of intention to leave.

1.1.1 Definition of Work Values

Work values are goals or rewards that people seek through their work" (Schwartz, 1999). Work values can be defined as desired values that seek by people through their work. Employees do not only seek for money, they want better work conditions, promotion, recognition and others.

1.1.2 Definition of Job Satisfaction

Job satisfaction can be defined as "pleasurable or positive emotional state resulting from the appraisal of the job or job experience". In another words, it is a pleasurable feeling resulting from their job when they were satisfied with the gain of desirable values. For example, after they work hard, they want to get recognition from their boss or clients, the peaceful working environment, the increment of the salary and others, all of this will raise the job satisfaction.

1.1.3 Definition of Intention to Leave

Intention to leave is a psychological feeling for the individual to plan to leave the organization involuntary or voluntary (Wiley, 1993). He added when

one leaves involuntary, one is removed from his position or waive the bonus. The individual may get a better alternative so quit the organization. Those who want to voluntarily is the individual seek for others values when the organization values do not match with their own values such as less pay or less promotion.

1.2 Problem Statement

The work values, job satisfaction and the impact on intention to leave are the keys to determine the organization's success. Many researchers have been conducted to improve the work values, job satisfaction and minimize the intention to leave in various sectors such as Nursing (Desley. Et. Al, 2006), nonprofits sector (Ismail& Zakaria, 2009), academic sector (Wong & Teoh, 2009) and librarian industry (Barbara, 2003). However, in the professionals accounting industry, there has been relatively little research conducted towards the work values, job satisfaction and the impact on intention to leave. Therefore, this paper conducted to address this research gap.

1.3 Research question

Three research questions for proposed study as below:
1. What are the factorial structures of work values of accounting professionals that can be categorized according to Herzberg's duality factor theory?
2. What are the work values are positively related to job satisfaction?
3. How is the job satisfaction affecting professionals accounting's intention to leave?

1.4 Research objective

This purpose of this study is to determine the relationship between work values and job satisfaction in accounting professionals and attempt to determine how the job satisfaction may be enhanced to improve intention to leave the problem. The specific objective of study as below:

1. To identify the work values according to Herzberg's duality theory among the professionals accounting.
2. To identify the relationship between work values and job satisfaction among the professionals accounting.
3. To determine the relationship between job satisfaction and intention to leave among the professionals accounting.

1.5 Scope of research

The scope of this research is limited only to Malaysia professionals accounting and to understand the values they need to satisfy from their work and impact towards the intention to leave. Today, accounting firms require professional accountants with diverse knowledge, skills and competencies which are quite different from those in previous decades. There have stereotypes of accountants, perceptions, and attitudes. In recent years, there has been a continual decline in enrolment in accounting programs in various parts of the world (Albrecht and Sack, 2000, Marshall, 2003, Jackling, 2002, Wells and Fieger, 2005).

For the purpose of study, this study focuses on the Herzberg's duality theory which are motivation and hygiene theory to test work values. Almost all the studies have concluded affects of either motivation or hygiene towards the job satisfaction; the debate started when Herzberg published his book "THE MOTIVATION TO WORK" in 1959. Many researchers such as Vroom (1964), Even (1964), Semerek and Peterson (2006) pointed out and tested the impact of all these factors on job satisfaction. They found that job satisfaction is the main predictor of intention to leave.

Therefore, the scope of research will focus on work values, job satisfaction and intention to leave for professionals accounting to understand the needs of the professional accounting to attract them more.

1.6 Significance of Research

1.6.1 Practical contribution

In Malaysia, it is also a common issue for many organizations to face the problem of high employee turnover. But there are not many researches on the relationship between the factors that influence job satisfaction and retention to leave. This research will focus on the multiple regressions between factors that influence job satisfaction and retention to leave and to find out as to whether the job satisfaction model holds true for Malaysia organizations.

1.6.2 Theoretical Contribution

Firstly, it can be used as a reference to the job designing, job redesigning, job enrichment and job enlargement for Malaysia employers. In order to improve the employees' job satisfaction and as well as reduces the employee turnover rate, it is important to fulfil job satisfaction for each employee.

Secondly, the results of this study can serve as advice for managers by knowing the desirable values of accounting professionals by giving information to firms to offer the values that fit their own values to satisfy their employees. The employers can manage their employees effectively by focusing on the values that will affect the satisfaction of different kinds of employees rather than merely on the Human Resource Management (HRM) measures such as compensation, appraisal, training and others. Through this study, it may contribute to planning and implement human resource management (HRM) on work values, job satisfaction and retention strategies.

Thirdly, it can be considered as a guideline for the employees. When they are choosing a job, they are concern only the facts of Human Resource Management (HRM) measures, whether they can attain high job satisfaction or not. This will help them to reduce the blindness of choosing a job as well as

reducing the turnover rate. Nevertheless, firms can offer the values desire by accounting professional to attract them to join firms.

1.7 Conclusions

In this globalized economy, the success of an organization depends on the talent management by building lasting loyalty among the talented employees. Unfortunately, the trend of employees stays at a company for a short timeframe become a norm and this raises many problems for companies. Hence, it is important to understand the employees' perception and to satisfy them and identify their needs. Therefore, it is crucial to satisfy the employees and identify the factors that may influence the employee's job satisfaction.

This study is important because it gives a better understanding of the factors contributing to the organization's success. Aside from theoretical values, the results of the study will benefit the organization. The results and findings in the study shed light on the future plans and solutions to prevent employee turnover. For further research, the result of this research can be used to support the finding and analyses in the context of retaining the employee by finding the way to satisfy the employee.

CHAPTER 2: LITERATURE REVIEW

2.0 Introduction

This chapter provides some of the important concepts regarding the topic of this research based on the previous research studies. In the chapter 1, the concept of work values, job satisfaction and intention to leave will be discussed. Following by chapter two will discuss important items of work values in Herzberg theory and discuss the relationship between work values and job satisfaction. It also will further discuss job satisfaction will influencing the intention to leave.

2.1 Work Values

Morse and Weiss (1955) found that even when the employees have enough money to support themselves, they still want to work. This means they do not work for money. They also find others values such as promoting personal fulfilment. The work values are the important keys that motivate individuals to seek certain occupation or working environments (Kay Hei- Lin Chu, 2008). They are not just looking at personal needs related to work it, it also affects by society, economy and economic status (Pennis and Innis, 1987).

Dose (1997) argues that the literatures of the work values are growing but still they cannot achieve a consistency of definition of work values. The term of work values is also common used with terms such as "job orientation" (Manthardt, 1972), "work goals" (Ros et al, 1999), "job characteristics" (Burke, 1966). Bu and McKenn (2001) defines work values as "the end states that individuals desire and expect through working". Schwartz (1999) defined work values as desirable goals or rewards seeking by the people and they are expressing more general values in the context of work setting. Brown (2002) defined work values as satisfaction outcomes that individual expect to achieve through their works. It can

reflect the person's need and orientation to work roles (Pine and Innis, 1987). In addition, it helps people to have desire and feeling that they ought to get from their works.(Nord, Brief, Atieh, & Doherty, 1988). This includes accomplishment of work, seek higher positions, need social status from work and attitudes towards salary (Wijting, 1971).

There are few types of work values, Ros et al. (1999) categorised them into four types of work values which are intrinsic (openness to change), extrinsic (conservation), social or relational values (self transcendence) and self enhancement. In the same manner, Schwartz (1999) stated there are four types of work values which are intrinsic, extrinsic, social and prestige. Besides, there are reviewers of the work values suggested that work values be classified into intrinsic and extrinsic (Cotton, Bynum& Madhere, 1997; Nord, Brief, Atieh& Doherty, 1990). In this study, Herzberg et al (1959) will be used as a basis of theory as it has been widely validated, supported and used by many researchers as basic theory of work values (Brislin,Macnab, Worthley, Kabigting& Zukis (2005) and Deshields, Kara & Kaynak (2005).

Through these work values, people can have desires on their career selection, career planning, and degree of contribution, job performance, and work intently (Locke, 1969; Super, 1970). This is important for giving individual arises the outcomes in the work context. (Elizur, 1984).Studies found by Mitchell and Larson (1987) proved that work values are strongly associated with effective job performance.

2.2 Job Satisfaction

Research on job satisfaction has become one of the most popular subjects in the field of organizational behaviours (Jayaratne, 1993).It is the key element in the organization to help organization leads to the higher organizational commitment of employees and these commitments can lead to overall organizational success and development (Feinstein, 2000).

Locke (1976) defined Job satisfaction as "pleasurable or positive emotional state resulting from the appraisal of the job or job experience". Job satisfaction is "the extent to which people are satisfied with their work" (Warr, 2002). These pleasure emotional results from that person can fulfil or allow to fulfilment of one's important work values and it was compatible with their needs (Locke, 1976). It was "the extent to which people like (satisfaction) or dislike (dissatisfaction) their jobs" (Spector, 1997). In detail, job satisfaction is the pleasure emotional response resulting from what the employee wants or one's job values from their jobs. (Olsen, 1993)

According to many researchers, they are reporting that satisfied employees is the vital key to organizational success; satisfied employees tend to be more productive, committed to their organization and settled in their job (Irvine & Evans, 1995; Currivan, 1999; Griffeth et al., 2000; Shader et al, 2001; Strachota et al, 2003; Al-Hussami, 2008). Furthermore, job satisfaction will bring growth, effectiveness and efficiency of the organization and decrease the intention to leave the organization (Mosadeghard , 2000). It is done by effect of job satisfaction can improve the quality of customer service, relationship between colleagues and committed to their organization (Arnett, Laverie and McLane, 2002).

In contrast, job dissatisfaction will lead to absenteeism, grievance, tardiness, low morale, high turnover, low quality improvement and participation in decision making (Lee &Ahmad (2009). Furthermore, many researchers pointed that job dissatisfaction was the main cause of intention to leave or actual turnover. (Hellman, 1997; Lumet al, 1998; Ito et al, 2001; Sourdif, 2004). Additionally, Feinstein (2000) found out that job dissatisfaction does not only make employee leave the organization, it also will inflate the motivation of those staying there. As a result, it will lead to workers loose performance and efficiency and might damage the work and leave the job (Sonmezer and Eryaman, 2008). These situations will affect the overall performance of the organization (Klein Hesselink, Kooiji-de Bode &Koopenrade (2008); Page& Vella- Brodrick (2008); Pitts (2009); Riketta (2008); Scroggins (2008)).

2.3: Intention to Leave

Intention to leave is a psychological alert for the individual to prepare to leave the organization (Tett& Meyer, 1993). Wiley (1993) found that intention to leave are divided into two categories which are involuntary and voluntary. He clarified that involuntary to leave means termination or discharged for causes. Conversely, voluntary leave means you leave as your own choice and can be caused by a number of factors such as job dissatisfaction, performance problems, commitment problems or personality problems. It was very costly for organizations because of the losses that are associated with it (Lum, Kervin, Clark, Reid & Sirola, 1998).

2.4 Review of Work Values and the Justification Using Furnham, Petries, Jackson & Cotter (2005) Framework Study

In management literature review, Lin Chu (2007) found that "work value" is very important because the employee value of their jobs influence their work attitude towards job satisfaction, commitment and the loyalty towards the company. Furnham et al (2005) used in this study are versed version of Mantech's (1983) questionnaire. In the previous studies done by Furnham et al (2005) have indicated that between two and four factors tend to be extracted which these factors are often corresponding to Herzberg et al.'s (1959) hygiene and motivator factors.

Furnham et al (2005) study was used because it was corresponding to Herzberg et al's hygiene and motivator factors. According to Furnham et al, (2005), the description of motivation- hygiene theory as follows:

1   *Balance* -It is defined as a job that allows me to lead a balanced life.

2   *Benefits* - It is defined as a job that provides many features addition to pay.

3   *Bonuses* - It is defined as a job that provides many opportunities for topping up the basic salary.

4   *Clarify* - It is defined as a job with clear and well-defined roles and responsibilities.

5   *Comfort* - It is defined as a job that can be carried out in physically comfortable conditions.

6   *Competition* - It is defined as is a job that provides me with opportunities to compete with others.

7   *Conditions* - It is defined as a job that can be carried out in conditions that are safe, modern, and clean.

8   *Contribution to society* -It is defined as a job that allows me to work for a good cause.

9   *Effortless* – It is defined as a job that is relatively easy and does not require excessive effort.

10 *Equipment* -It is defined as a job that can be carried out with up-to-date equipment and technology.

11 *Flexibility* -It is defined as a job that allows me to work flexible hours to suit my personal needs.

12 *Independence* -It defined as a job that allows me to work autonomously without much supervision.

13 *Insurance* -It is defined as a job that provides health and life insurance.

14 *Intellectuality* - It is defined asa job that is challenging and involves a lot thinking and analysis.

15 *Location* - It is defined as a job that is conveniently located and easily accessible.

16 *Organizational image* -It is defined as a job within an organization that is widely recognized and respected.

17 *Pay* -It is defined as a job that is very well paid.

18 Perks - It is defined asa job that provides many extras (e.g., company car, discounts on goods, etc.)

19 *Personal growth* - It is defined as a job that provides opportunities for self improvement.

20 *Personal relevance* - It is defined as a job that provides me with opportunities to use my personal talents, education, and training.

21 *Power* - It is defined as a job that allows me to control my destiny and be influential.

22 *Promotion* - It is defined as a job that provides for rapid advancement.

23 *Recognition* - It is defined as a job that leads to clear and wide recognition of some achievement.

24 *Regularity* - It is defined as a job that can be performed in a standard, stable and controlled manner.

25 *Responsibility* - It is defined as a job with many appropriate responsibilities.

26 *Safety* - It is defined as a job that can be carried out in safe and secure conditions.

27 *Security* - It is defined as a job is secure and permanent.

28 *Simplicity* - It is defined as a job that not overly complicated.

29 *Social interaction* - It is defined as a job that provides many good opportunities for social contact with others.

30 *Status* - It is defined as a job that is generally recognized as ' high- status' in our society.

31 *Stimulation* - It is defined as a job that personally find very interesting.

32 *Supervision* - It is defined as a boss who is fair and considerate.

33 *Teaching* - It is defined as a job that allows me to train others and to pass on my expertise.

34 *Teamwork* -It is defined as a job that provides me with opportunities to cooperate with others.

35 *Tranquillity* - It is defined as a job that is not particularly stressful.

36 *Variety* - It is defined as a job that allows me to get involved in many different kinds of activities.

37 *Visibility* - It is defined as a job that gives me a fair amount of publicity.

Through Furnham et al (2005), the factorial structure of work values and which factors those are correspond to Herzberg's hygiene and motivator factors can be determined.

Table 1: Herzberg's Duality Factor Theory

Hygiene (extrinsic)	Motivator (Intrinsic)
Balance	Clarify
Benefits	competition
Bonuses	Contribution to society
Comfort	Independence
Conditions	intellectuality
Equipment	Personal growth
Flexibility	Personal relevance
Insurance	Power
Location	Promotion
Organizational image	Recognition
Pay	Responsibility
Perks	Simplicity
Regularity	Social interaction
Safety	Status
Security	Stimulation
Supervision	Teaching
Teamwork	Visibility
Tranquillity	
Variety	

Source: adopted from Furnham et al, 2005

The table 1 is work values were taken from Furnham et al (2005). According to Herzberg's duality factor theory, it can be divided into two categories. As mentioned earlier, the theory was based on two factors which are motivation factor and hygiene factor. Intrinsic can be defined as motivation factors while extrinsic can be referred as hygiene (Hancer and George (2003) and Holt (2003). These are also pointed by Herzberg et al. (1956), he stated work values as representing motivational aspects as motivators and hygiene. Intrinsic work values refer to the rewards get from the job itself such as job itself, opportunity for advancement and accomplishment. Whereas, Extrinsic work values refer as those outcomes of the job such as pay, relationship with supervisor and peers, working conditions and company policies (Roe et al, 1999).

This hypothesis 2 (H_2) would be revised into sub hypothesis depending on the factorial structure of work values.

H_1: Factorial structure of work values

2.5 The Relationship between Work Values and Job Satisfaction

Many previous studies had done researches on the relationship between work values and job satisfaction. There are many longstanding debates towards the relationship between work values and job satisfaction, whether hygiene and motivation factors really can contribute to job satisfaction (Furnham et al, 1999; Warr, 1987). The duality theory was tested by many researchers. It demonstrated the different results and the result is vary when the tests were conducted in different industries. Nave (1968) pointed out that the difference of results in different industries is due to intensity of labour requirement and duration of employment. For example, Semerek and Peterson (2007) tested duality theory on 2700 employees at the public research university and found that only factor work itself has an impact on job satisfaction. Panmuin (1993) tested duality theory found that employees at Thai hotel industry were satisfied with their job because

of their good working environment, high salary, high job security, fringe benefits and opportunity to savings.

Most all the researchers who support work values are positively related to job satisfaction such as Furnham (1999), Volkweinet. Al, (1998), Herzberg et al (1966), Wong& Teoh (2009) and Locke (1976). This relationship is also consistent with Peter War et al (1979) as he defined job satisfaction as the degree to determine an individual satisfaction with intrinsic and extrinsic values of the jobs. Furthermore, Kalleberg (1977) also found that work values that are independent and significant have effects on job satisfaction. Work values will drive attitude towards work or gain satisfaction from their work activity (Hales and Hartmann, 1978). When employees are satisfied with their working and the organization, that means the organization fit their value. They will choose an organization that fit their own values (Sheider, 1987). However, the employee will not be satisfied in an organization that supports the different work values than their own work values (Chatman, 1989).

According to Herzberg (1966), he identified motivating and hygiene factors related to peoples 'attitudes to work. Motivation factors such as achievement, recognition, the work itself, responsibility, advancement and growth are determinants of the satisfaction that give positive satisfaction. Whereas, hygiene factors prevent job dissatisfaction or bad feeling are associated job context (extrinsic) which are effective senior management, effective supervisor, satisfaction with salary and benefits, organizational policies, working conditions (such as job security) and relationships (Herzberg, 1966), that do not give positive satisfaction but not dissatisfaction. Once the hygiene factors were met, the motivation factors will promote job satisfactions (Herzberg, 1966). He adds on, the positive attention to hygiene factors can help to prevent satisfaction but can't lead to satisfaction. This was supported by Mullins (1996), he says that the opposite of the dissatisfaction are not satisfaction but no dissatisfaction.

Taylor (1992) commented that job satisfaction is too complex, it contains many work values that affect on it such as rewards like the earnings of the job, incentive payments, promotion, appreciation and opportunities for progress.

Besides, Feinstein (2000) also found that in order to increase the individual's satisfaction level, the employees should be given advancement opportunities and changes in organizational variables such as pay scale, employee input in policy development and work environment to increase organization commitment and outcome. Incidentally, Sonmezer and Eryaman (2008) also found that Salary, social status, advancement, ability utilization, administrative-employee relationship, creativity, and security are the main factors that determine job satisfaction.

H_2: Work values are positively related to job satisfaction.


2.6 Job Satisfaction and Intention to Leave

The previous studies found that intention to leave is very hard to predict since it has many external factors that affect turnover behaviour (Bluedorn, 1982, Price and Mueller, 1981). However, many studies that support that job dissatisfaction has been found as the main predictor of intention to leave as well as actual turnover (Dickter et al (1996), Hellman, 1997; Lum*et al,* 1998; Ito *et al,* 2001; Sourdif, 2004). The relationship between job satisfaction and intention to leave is inverse related where the intention to leave is strong when the total job satisfaction is low. However, when the job satisfaction is at the highest level, the intention to leave is low (Vecchio, 2000). Normally, when the employees become dissatisfied, they will look for alternative job and compare it with current job and when they found out any of the alternatives they judge is better than now, they will make the decision to leave (Mobley, 1982). Overall, job satisfaction appears to be associated with the intention to leave (Angle & Perry, 1981; Bedeian & Armenakis, 1981).

H_3: Job satisfaction is negatively related to intention to leave.

2.7 Summaries of the Hypothesis

Figure 1: The Relationship between Work Values and Job Satisfaction

| Work values | → | Job satisfaction | → | Intention to leave |
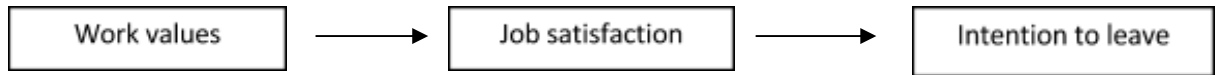
The model of the study is based on literature review and along with the objectives of the research. The source of the framework for figure 1 is revised version of Mantech's (1983) for work values and adopted from War et al (1979) for job satisfaction. Figure 1 is adopted from War et al (1979) for job satisfaction and Lynn and Martin (1989) for intention to leave.

The work values need to revised further subject of results on factor analysis to remove uncorrelated factors and retaining the original information.

CHAPTER 3: RESEARCH METHOD

3.1   Introduction

This chapter discusses the research methodology of research design, sample design, data collection method used for measuring the various variable research designs, the development of the research instrument, data collection and data analysis and the method used in the statistical analysis of quantitative data in the study. Overall it notifies the what, why, where, when, who and how questions about the research.

3.2   Research Design

The research design is the blueprint for fulfilling objectives and answering questions (Donald and Pamela, 2003). This research is a quantitative research design which is using the questionnaire. The questionnaire is designed for self-administration and it covers many aspects. The questionnaire method of the data collection can give a more relatively confidentiality and provide more truthful and objective responses (Ary et al, 1990). The respondents are required to fill the Likert scale questionnaires to fulfilling and answering questions by indicating work values, job satisfaction and intention to leave.

In this study, the descriptive and explanatory study will be conducted. The descriptive study is in an attempt to describe data and characteristics of the population and phenomena. Whereas, the explanatory study is an attempt to identify the correlation of the relationship between work values and job satisfaction. This study also identifies the relationship between job satisfaction and intention to leave by studying a situation in order to explain the relationship between variables.

3.3   Sample Design

3.3.1 Target Population

Population refers to the entire group of people, events or things of interest that the researcher wants to investigate (Sekaran, 2000). The focus of the study is about the perception of the professional accounting towards work values, job satisfaction and intention to leave. The target population of accounting professionals is 17,000 people (figure 1). Therefore, the target population will be accounting professionals. To achieve this purpose, accounting professionals were randomly selected from the list in the MIA Member Firms Directory. According to Sekaran (2002), target population of 17,000 people required 306 people for sample size so I have randomly selected 306 people.

Figure 2: Statistics of the MIA Members
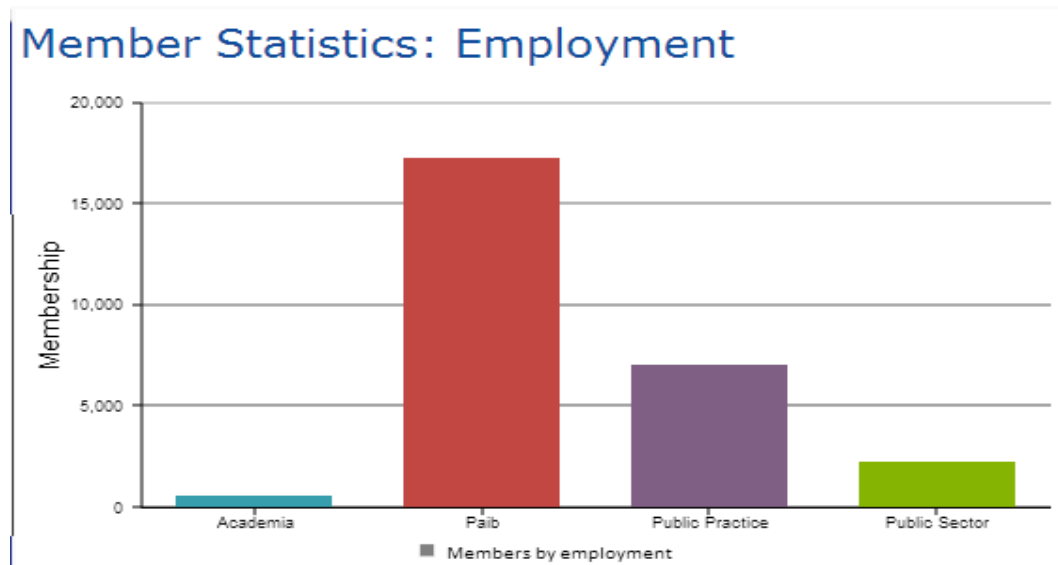
Noted: pab is professional accounting

Source: MIA

3.3.2 Sample Size

The survey were sent through email so the expected response rate is will low. I sent more than 306 set questionnaires to the respondents to prevent any refusal to respond or ineligibility to respond.

3.3.3 Sampling Technique

This research study was conducted through 'Internet based survey" by e-mail survey or web based survey. In this Internet based survey, convenience sampling techniques (non-probability sampling technique) was used as sampling. The non-probability sampling techniques were used to obtain a sample in a convenience way as convenient sampling techniques (Malhotra, 2004). The convenient sampling technique is used to collect the information from those target respondents who are convenient and are available to provide it (Sekaran, 2010). By this technique, the research can get the information quickly and efficiently if compared to other sampling methods (Sekaran, 2010).

Non-probability sampling method is used because the research is about the behaviour of professionals accounting and requires respondents that are professionals accounting. Besides the non-probability, there is no way of estimating the probability that any population element will be included in the sample (Churchill, 1996).

3.4   Data collection Method

In this research study, primary data will be collected. The primary data was collected from respondents, mainly to address the research questions and objectives by doing statistical analysis. This primary data was collected from the respondents through self- administrated questionnaire which distributed to all respondents based on the sample size.

Before sending questionnaires to target respondents, the questionnaire was reviewed by two people. They are senior accountant and auditor reviewed the

items to check whether all the questions are able to be understood. The questionnaire will be distributed through internet based survey. Self-completed surveys will send to the interviewee through internet based surveys which are web based and email. In other words, the respondents were asked to complete self-complete surveys at their own time. This allows the respondents to think more carefully and collect any facts if required to provide more valid information for this research. Moreover, Linda & Eve (1995) noted that the single greatest advantage of self-completion surveys is lower cost compared to other methods.

Through this research study, the primary data collection method can help to indicate the perception of professional accounting in term of their work values, job satisfaction and intention to leave or stay. By collecting primary data through developing the questionnaire, data collection can possible guarantee relative confidentiality and provide more truthful and objective responses.

3.5 Questionnaire Design

In this study, the questionnaire design was conducted using closed-ended form except for section A. It includes many variables. That is why I use closed-ended questionnaire. The closed-ended questions enable the respondents to answer more questions at the same time compare with open- ended questions. The questions are divided into four sections.

First, Section A requires the respondents' personal background. This section consists of the demographic data which indicates the personal background of respondents such as gender, age, marital status, race, educational level, occupation, income level, from four big accounting firms; job title, work experience and period stay at present company. The nominal scale and open-ended questions were used in this section. Nominal scale is used for demographic factors which are gender, marital status, race, education and big four accounting firms. However, ratio scale was used for the demographic factors which are age, incomes, job title, work experience and period stay at present company. Open-ended question is used because it can find out more specify the answer.

Secondly, Section B describes the respondents' perception towards work values. This section is designed to identify the work values of the respondents. The 37 work values questionnaire (WVQ) (Furnham et al, 2009) was used in this section which requires individual expose their intrinsic and extrinsic components. The work values questionnaires are measured with a 6 Likert rating scale. This WVQ is a revised version of Mantech's (1983) questionnaire. Previous studies have indicated that between two and four factors tend to be extracted which these factors are often corresponding to Herzberg et al.'s (1959) hygiene and motivator factors.

Thirdly, Section C requires the respondents' perception towards job satisfaction. The job satisfaction scale (War et al, 1979) is consists 25 items which seven are used to measure intrinsic satisfaction and remaining eight are used to measure the extrinsic satisfaction. The job satisfaction questionnaires are measured with 6 Likert rating scale and can be summed as overall satisfaction as well as to find out their extrinsic and intrinsic satisfaction.

Lastly, Section D requires the respondents' perception towards intention to leave or to stay. This was measured using four items developed by Lynn and Martin (1989) which adapted from Hunt, Osborn and Martin (1981). It was measured with 5 Likert rating scale and the items are used to access the employee's intention to leave or to stay of the organization.

3.6 Data Analysis Method

After collecting the questionnaires, the data were analyzed by using Statistical Package for Social Sciences (SPSS Version 16.0). The methods that will be used data analysis comprise of Descriptive Statistic and hypothesis testing.

3.6.1 Descriptive statistic

Descriptive statistics is used to analysis the data of the demographic data (section A) analyzed by this statistical method in the form of percentages (%) and

frequencies (n). The descriptive statistics are in the form of summarizing data in the calculation of the average, frequency distributions, and percentage distributions (Zikmund, 2000). By this, the demographic data of the respondents were summarized in the form of frequency and percentages.

3.6.2 Factor analysis

Factor analysis was used to solve the problem of multicollinearity; it helps to combine attributes that are collinear leading to data deduction and structure deduction (Stevens, 1992). Through factor analysis, the data reduction would help to remove redundant attributes from the data set by removing the small number of unrelated factors and retaining the original information. After factor analysis, work values that have correlated with accounting professionals will be retained, whereas the uncorrelated will be removed, which could find the accuracy of the model.

3.6.3 Reliability testing

Reliability analysis is conducted to ensure that the questions designed in the questionnaire are reliable and is able to provide information. It is a reliable measure coefficient that reflects how well items in a set are positively correlated to one another (Sekaran, 2000). The objective is to ensure that responses are not too varying so that the measure taken is reliable.

The reliability analysis will use the Cronbach's Coefficient Alpha Model to measure the connection between sets of items with other sets of item. If the coefficient for that study is less than 0.6, it can give effect to research and reliability value is low, it means the items and variables measured are low reliable. . However if the coefficient is more than 0.7 the data are relevant and it shows that the items and variables measured are highly reliable (Sekaran, 2000)

3.6.4 Multiple Linear Regressions

Multiple regression analysis was used to explain the relationship between a dependent variable with several explanatory independent variables. In other words, the Multiple Linear Regression will be used to test the hypothesis.

According to Sekaran (2010), the correlation coefficient, R, is used to indicate the relationship between two variables by showing the strength of the relationship and variance in the dependent variable will explain when several independent variables are theorized to simultaneously influence it.

However, am adjusted R^2 is used when there are numerous predictor variables and small of observation (n). It used to explain the dependent variable by the predictors. In the concept of R^2 value, the F statistics and its significant level are found, the result can be interpreted.

3.6.5 Pearson Correlation analysis

The Pearson correlation coefficient is used for reporting purposes which used to know the two variables are associated with each other and how strong the relationship between two variables. The significant of the two variables is determined by less than 0.05 is significant and more than 0.05 is no significant. The coefficient value (R) ranges from +1.00 to − 0.11. The interpretation of the Miller (1991) is given in 3.1.

Table 2: Interpretation of the Correlation Coefficient (R)

Relationship between variables	Value of Coefficient (+/-)
Little or No relationship	0.00-0.20
Some slight relationship	0.20- 0.40
Substantial relationship	0.40- 0.60
Strong useful relationship	0.60-0.80
High relationship	0.80-1.00

3.5 Conclusions

This chapter has discussed about the research method. Through this chapter, it can provide a big picture for the methodology used in this research. In the next chapter, it will analysis and discuss the finding about this study.

CHAPTER 4: RESEARCH RESULTS

4.0 Introduction

This chapter presents the results of the study on work values, the relationship between work values and job satisfaction and lastly discuss job satisfaction affect toward intention to leave by using Statistical Package of Social Science (SPSS) version 16. The analysis will include the finding of 100 of the respondents of accounting professionals in Malaysia. In the earliest of the chapter, the demographic will cover characteristic of respondents. It is followed by, reliability test, factor analysis, multiple regression analysis and correlation analysis will discuss in the last part of this chapter.

4.1 Profile of Sample

Table 3: Demographic Characteristics of Respondents (n=100)

Demographic factors	Categories	Frequency	Percentage
Gender	Male	59	59.0
	Female	41	41.0
Marital Status	Single	38	38.0
	Married	62	62.0
Race	Malay	2	2.0
	Chinese	92	92.0
	Indian	6	6.0

Demographic factors	Categories	Frequency	Percentage
Education	Degree	51	51.0
	Master's	7	7.0
	Certified Public Accountant	42	42.0
Big Four Accounting Firms	Yes	16	16.0
	No	84	84.0
Job Title	Sole proprietor, proprietor or partner	24	24.0
	Auditor manager or CEO	10	10.0
	Senior auditor	15	15.0
	Auditor	37	37.0
	Auditor trainee	14	14.0

Table 4: Demographic Characteristics of Respondents (n=100)

	Minimum	Maximum	Mean
Age	22	60	37.98
Income	1500	50000	10400.00
Years of working	1	40	12.98
How long have you been working at your present firm? (Years)	1	30	9.26

Out of the 100 respondents, there were 59 males (59%) and 41 females (41%). The average age of the respondents is 37 years old which from 22 years old to 60 years old. A large majority of the respondents (62%) are married and the majority of the respondents (93%) were Chinese. Most of the respondents were degree holders (51%) following by a certified public accountant (42%), just fewer (7%) have master in their education. %). The average income of the respondents is RM10400, from RM1500 to RM50000. From the finding, author also found that 16% of major four

accounting firms are auditors (37%). The average years of working of the respondents are 13 years which from 1 year to 40 years. However, 29% of the respondents are junior accounting professionals which are 3 years and below. However, the range of respondents who are working in the present company is from 1 year to 30 years, which 35% is 3 years and below. The summary profile of the respondents is presented in Table 2 and table 3.

4.2 Factor analysis

Factor analysis is needed for part two (work values) in questionnaire to find out the summarize most of the original information (variance) in the minimum number of factors for prediction purpose (Anderson. et. al, 1987).

4.2.1 Kaiser-Mayer-Olkin (KMO) for work value

Table 5: KMO and Bartlett's Test for Work Values

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.714
Bartlett's Test of Sphericity	Approx. Chi-Square	3076.973
	df	666
	Sig.	0.000

The initial Kaiser-Mayer-Olkin (KMO) was 0.714 which indicate that the analysis is middling, so factor analysis is appropriate for these data. For these data Bartlett's test is highly significant (p<0.001) and therefore the factor analysis is appropriate. Please refer to Table 7 for the detail.

4.2.2 Total variance explained of work values

Table 6: Total Variance Explained Of Work Values

Item	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	11.885	32.121	32.121	11.885	32.121	32.121	5.925	16.013	16.013
2	4.093	11.061	43.183	4.093	11.061	43.183	4.254	11.497	27.511
3	2.914	7.875	51.058	2.914	7.875	51.058	3.699	9.998	37.509
4	2.240	6.053	57.111	2.240	6.053	57.111	3.599	9.727	47.236
5	1.625	4.392	61.503	1.625	4.392	61.503	3.184	8.607	55.842
6	1.420	3.839	65.341	1.420	3.839	65.341	2.324	6.280	62.123
7	1.297	3.506	68.847	1.297	3.506	68.847	1.825	4.932	67.055
8	1.138	3.075	71.922	1.138	3.075	71.922	1.801	4.868	71.922
9	.993	2.684	74.606						
10	.975	2.636	77.242						
11	.899	2.429	79.671						
12	.849	2.294	81.965						
13	.724	1.957	83.923						
14	.712	1.925	85.848						
15	.612	1.654	87.502						
16	.540	1.459	88.961						
17	.504	1.362	90.323						
18	.447	1.209	91.532						

	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
Item	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
19	.374	1.010	92.541						
20	.357	.965	93.506						
21	.321	.867	94.373						
22	.279	.754	95.127						
23	.250	.676	95.803						
24	.227	.614	96.417						
25	.201	.544	96.961						
26	.191	.515	97.476						
27	.164	.442	97.918						
28	.144	.390	98.308						
29	.128	.346	98.654						
30	.096	.260	98.915						
31	.088	.237	99.151						
32	.080	.216	99.367						
33	.063	.170	99.538						
34	.059	.158	99.696						
35	.053	.144	99.839						
36	.036	.096	99.936						
37	.024	.064	100.000						

Extraction Method: Principal Component Analysis.

Total variance was used to minimize the items. From Table 6, the results show that eight factors which the Eigenvalues is greater than 1, it explains more than a single item.

4.2.3 Rotated Component Matrix of work values

Table 7: Rotated Component Matrix of Work Values

Component	1	2	3	4	5	6	7	8
Regularity (H)	0.767							
Simplicity (M)	0.747							
Safety (H)	0.725							
Organizational image (H)	0.677							
Status (H)	0.647							
Visibility (M)	0.609							
Security (H)	0.566							
Balance (H)		0.727						
Insurance (H)		0.673						
Pay (H)		0.672						
Perks (H)		0.629						
Teaching (M)			0.837					
Competition (M)			0.665					
Variety (M)			0.652					
Teamwork (H)			0.606					
Conditions (H)				0.697				
Bonuses (H)				0.654				
Comfort (H)				0.606				
Clarify (M)				0.551				
Power (M)					0.711			
Stimulation (M)					0.69			
Flexibility (M)					0.658			
Promotion (M)					0.582			
Personal relevance (M)						0.688		
Intellectuality (M)						0.595		
Equipment (H)						0.567		
Personal growth (M)						0.559		
Supervision (H)							0.767	
Contribution to society (M)								0.805

Notes: n = 200. Loadings less than 0.05 are suppressed; M = Motivator/intrinsic; H = hygiene/ Extrinsic

3. Factor 3(hygiene factor): Relationship (accounting for 7.875% of the The 37 items in the WVQ (refer to appendix 1) were treated to a Principal Components Analyses. In the sample of respondents, factor analysis of 0.55 and above is significant (Bentler, 1993) so items that did not sufficiently load onto extracted factors were removed including single items (2 factors was removed due to single item). The factors were given the following names:

1. Factor 1 (hygiene factor): Security and status (accounting for 32.121% of the variance as revealed by rotated sums of squares loading).

2. Factor 2(hygiene factor): Rewards (accounting for 11.061% of the variance as revealed by rotating sums of squares loading).

3. Factor 3 (hygiene factor): Relationship (accounting for 7.875% of the variance as revealed by rotating sums of squares loading).

4. Factor 4 (hygiene factor): working condition and benefits (accounting for 6.053% of the variance as revealed by rotating sums of squares loading).

5. Factor 5 (motivation factor): Power and stimulation (accounting for 4.392% of the variance as revealed by rotated sums of squares loading).

6. Factor 6 (motivation factor): Personal development (accounting for 3.839% of the variance as revealed by rotated sums of squares loading).

The summary of the components of work values can be categorized according to Herzberg's duality Theory as below:

Table 8: Components of Work Values Can Be Categorized According To Herzberg's Duality Theory.

Factor 1: Security and status (H)	**Factor 4: Working conditions and benefits (H)**
1. Regularity	1. Conditions
2. Simplicity	2. Comfort
3. Safety	3. Clarify
4. Organizational Image	4. Bonuses
5. Status	
6. Visibility	
7. Security	
Factor 2 : Rewards (H)	**Factor 5: Power and stimulation (M)**
1. Perks	1. Power
2. Insurance	2. Promotion
3. Pay	3. Flexibility
4. Balance	4. Stimulation
Factor 3: Relationship with others (H)	**Factor 6: Personal development (M)**
1. Teamwork	1. Equipment
2. Variety	2. Personal Growth
3. Teaching	3. Personal Relevance
4. Competition	4. Intellectuality

The conceptual model (Figure 1) was revised to Table 8 and H_2 was revised to six sub hypothesis as shown in Figure 4.

4.3 Reliability Test

Cronbach Alpha was used to test for both consistency of the data collected. It is a reliability measure coefficient that reflects how well items in a set are positively correlated to one another (Sekaran, 2002). The eight variables measured include the six of work values variables, one of job satisfaction variables and one of intention to leave variable as shown in Table 3.

Table 9: Results of Reliability Test (n=100)

Variables	No. of Items	Cronbach Alpha
Work values		
Factor 1: security and status	7	0.877
Factor 2 : Rewards	4	0.834
Factor 3: Relationship with others	4	0.74
Factor 4: working conditions and benefits	4	0.769
Factor 5: power and stimulation	4	0.82
Factor 6: personal development	4	0.731
Job satisfaction	16	0.927
Intention to leave	4	0.851

According to Sekaran (2000), a Cronbach Alpha of 0.6 or higher is considered good. From table 8, it shows that Cronbach Alpha for all the variables are well over 0.7, it shows that the items and variables measured are established good reliability.

4.4 Pearson correlation matrix

Table 10: Pearson of Correlation for Hygiene Factor

	Job satisfaction	F1:Security and status	F2:Rewards	F4: working condition and benefits
Job satisfaction	1.000			
F1:Security and status	.302[**]	1.000		
F2:Rewards	0.043	0.513[**]	1.000	
F4: working condition and benefits	0.315[**]	0.561[**]	0.507[**]	1.000

**. Correlation is significant at the 0.05 level (2-tailed).

Table 11: Pearson of Correlation for Motivation Factors

|	Job satisfaction	F3: Relationship	F5: Power and stimulation	F6: Personal development
Job satisfaction	1.000			
F3: Relationship	0.295[**]	1.000		
F5: Power and stimulation	0.298[**]	0.303[**]	1.000	
F6: Personal development	0.313[**]	0.503[**]	0.546[**]	1.000

**. Correlation is significant at the 0.05 level (2-tailed).

The table 10 and 11 shows that work values have some slight relationship with the job satisfaction which is between the values of coefficient 0.20 to 0.40. The results show that all of the work values are significant at 0.05 levels except for rewards.

4.4 Multiple Regressions

The multiple regressions are conducted to test the relationship between various factors of work values and job satisfaction. The conceptual framework is as below:

Figure 3: The Relationship between Work Values and Job Satisfaction
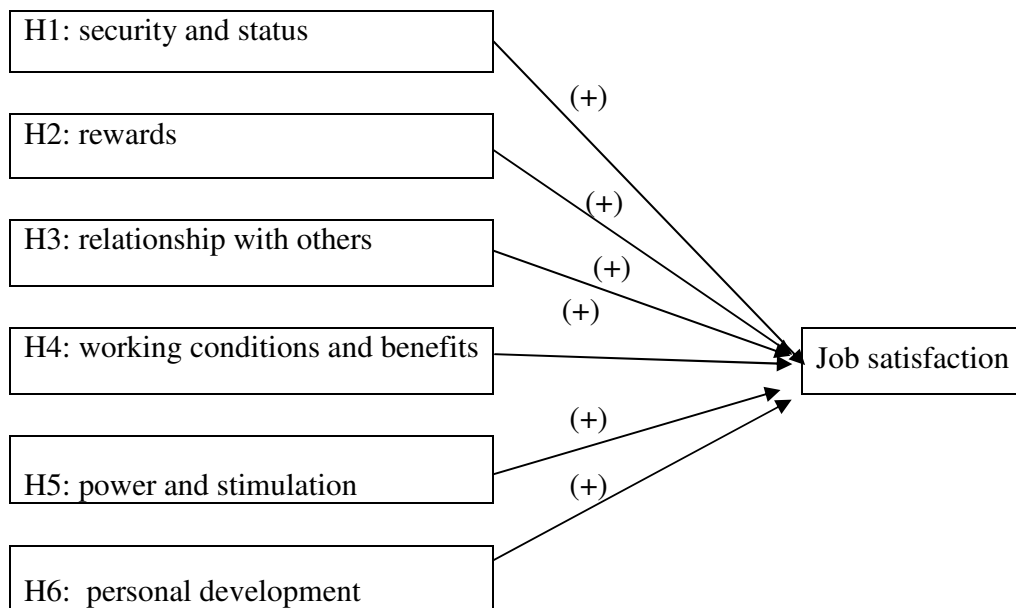
As shown previously as Table 8 indicates that there are six factors of work values based on the Herzberg duality theory. The relationship of these six factors of work values with job satisfaction were tested using multiple regression.

a) **At the significant 5% significance level, determine if the model is useful for predicting the response**.

Table 12: ANOVA for Relationship Between Work Values and Job Satisfaction

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.946	6	1.824	5.143	. 000[a]
	Residual	32.986	93	.355		
	Total	43.932	99			

   a. Predictors: (Constant), F6: Personal development, F1:Security and status, F3: Relationship, F2:Rewards, F4: working conditions and benefits, F5: Power and stimulation

   b. Dependent variables: job satisfaction

The above table shows that $P < 0.05$, we shall reject Ho, accept H_1. At the $\alpha = 0.05$ level significance, there exists enough evidence to conclude that at least one of the predictors is useful for predicting job satisfaction, therefore the model is useful, works values will significantly contribute to the job satisfaction.

b) **Compute and interpret the coefficient of multiple determinations, R^2.**

Table 12: Variance of the Dependent Variable Explained By The Variable Of Independent Variable

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.499[a]	0.249	0.201	0.596	1.504

a. Predictors: (Constant), F6: Personal development, F1:Security and status, F3: Relationship, F2:Rewards, F4: working conditions and benefits, F5: Power and stimulation

b. Dependent Variable: Job satisfaction

The coefficient of the multiple determinations, R^2 is 0.249. Therefore, about 24.9% of the variation in the job satisfaction is explained by work values. Another 79.1 % was not explained by work values so deserved for future research.

c) Most important predictor/ contributor to job satisfaction.

Table 13: Coefficients of Relationship Between Work Values and Job Satisfaction

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.843	0.556		3.315	0.001
F1:Security and status	0.164	0.099	0.197	1.656	0.101
F2:Rewards	-0.234	0.083	-0.333	-2.836	0.006
F3: Relationship	0.137	0.097	0.152	1.419	0.159
F4: working condition and benefits	0.214	0.115	0.223	1.857	0.066
F5: Power and stimulation	0.121	0.114	0.140	1.060	0.292
F6: Personal development	0.158	0.125	0.151	1.265	0.209

a. Dependent Variable: Job satisfaction

The above table shows that only work value- Rewards was found to be significant towards job satisfaction which P< 0.05. Others all found that P is > 0.05 so not significant.

d) Hypothesis testing

Table 14: The Summary of Results of Hypothesis Testing

Hypothesis	Sig P	Results
Ha: Security and status are positively related to job satisfaction.	0.101	**Not supported**
Hb: Rewards are positively related to job satisfaction.	0.006	**Supported**
Hc: Relationship with others is positively related to job satisfaction.	0.159	**Not supported**
Hd: Working conditions and benefits are positively related to job satisfaction.	0.066	**Not supported**
He: Power and stimulation are positively related to job satisfaction.	0.292	**Not supported**
Hf: Personal developments are positively related to job satisfaction.	0.209	**Not supported**

Noted: All path coefficients are significant at the P < 0.05.

After the analysis, it showed that only rewards are significant to support the hypothesis which is positively related to job satisfaction. In contrast, Security and status, relationship with others, Power and stimulation and Personal developments are no significant positively related to job satisfaction. To conclude, the finding did not support motivators as the significant predictor in this study are positively related to job satisfaction except rewards which contained perks, insurance, pay and work life balance.

Table 15: correlation of job satisfaction and intention to leave

Independent variable	Pearson Correlation	Sig. (2-tailed)	N
Job satisfaction	-0.553 (**)	0.000	100

** Correlation is significant at the $p < 0.01$ level (2 tailed).

The study found job satisfaction has significant correlations ($p<0.01$) with intention to leave. According to the above table, it shows the Pearson's correlation coefficients for the relationship between job satisfaction and intention to leave was moderately negatively related with each other, r = -0.553. Increase in job satisfaction would deal with a decrease in intention to leave of the accounting professional.

4.5 Conclusion

At the early of the chapter, demographic analysis was done, followed by reliability test. After that reliability test, results show that it has high reliability. Factor analysis is used to find out the work values that more important for accounting professional, it found that have six items of work values which are rewards, Security and status, relationship with others, Power and stimulation and Personal developments. After that, the study runs the multiple regressions to test the relationship between six factors of work values and job satisfaction, the results show That only reward is positively related to job satisfaction.

CHAPTER 5 DICUSSION AND CONCLUSION

5.0 Introduction

This chapter discusses the results of analysis of the relationships between work values and job satisfaction in accounting professional and attempt to determine how the job satisfaction may be enhanced to improve intention to leave the problem. In the early of the discussion of this chapter, the study wills analysis the data based on the finding at previous chapter. It is followed by significant research and Implication. Lastly, the discussion will discuss about limitations of the research.

5.1   Analysis Data and Significant of Research

This study has investigated the work values of the professional accounting and their relationship with job satisfaction and attempt to determine how the job satisfaction will improve the intention to leave the problem. Based on the results get from accounting professional, the finding showed there are six components of the factorial structure of work values that can be categorized according to Herzberg's two factor theory which are security and status, rewards, relationship with others, working conditions and benefits; power and stimulation; and personal developments. After the hypothesis testing, it showed that not all of the independent variables proved to be significant positive related to job satisfaction. It had been found out only rewards are significant which are supported the hypothesis which are positively related to job satisfaction, however others are no significant positively related to job satisfaction.

5.2 Discussion

5.1.1 Rewards

The findings highlight the important work values for the accounting professional which rewards.

5.1.1 Relationship between rewards and job satisfaction

The relationships between the work value factors and job satisfaction was tested by using multiple regression. The finding just supported work values which are positively related to job satisfaction reward. It was no consistent with the previous research which supports the Herzberg's work values. As I have mentioned earlier, the finding is different in different industries, it also affects by the culture or other factors, just like the finding of Dunaway (2009) study related to nurse practitioner job satisfaction using duality theory, he also found that did not support Herzberg's finding except work has an impact on employee job satisfaction.

This study supports the rewards are positively related to job satisfaction, it is consistent with the previous research, indicates rewards will impact on job satisfaction. These results also interpreted as supporting by Spector (1997), he explained that rewards are one kind of recognition, appreciation and rewards for good works. In contrast, the employee will lead to job dissatisfaction due to their efforts not being recognize or their reward unfit with their performance (Robbins, 1993). Hence, a work value as rewards can satisfy accounting professional which is their desirable values or goals.

In this study, the results conclude that accounting professionals may be more prefer rewards. In further, many of the respondents are work 3 years and below in present company so it can assume that many of them still hunting the job that fix with

their work values. In other words, it may be be able to assume that they are looking for more good rewards.

5.2 Relationships between Job Satisfaction and Intention to Leave

The results correlation analysis is consistent with those of the previous research. They all support that relationship between job satisfaction and intention to leave were negatively related with each other. Same results done by many researchers such as Cotton and Tuttle, 1986; Trevor, 2001; Schneider et al., 2005 and Lee et al, 1999, they also found that job satisfaction plays a major role in explanatory intention to leave or turnover.

5.3 Conclusions and Recommendation

As explained in the early in the study, Work values have wide definition and researchers also have different views and variables. Hence, factor analysis was conducted to minimize the work values to find out the work values that an accounting professional wants and desirable. It is envisaged that the respective professional accounting firms, through this study find the solution to best handle the issues of work values to make sure that organization values offer are fitted to their own values just can effectively handle the issues of motivation and retention.

Furthermore, the study found that the relationship between work values and job satisfaction do not supportive positive relationship except rewards. These results conclude that for accounting professional, the rewards has significant positively towards job satisfaction, it just haste effect towards job satisfaction or job dissatisfaction. Hence, the employers need to consider giving rewards to accounting professional to increase the job satisfaction and decrease the job dissatisfaction. When

the firms fail to manage the employees' job dissatisfaction, it will result in negative consequences such as turnover.

Lastly, much of the subsequent research has focused on the relationship between job satisfaction and intention to leave. Through this study also found that between job satisfaction and intention to leave were negatively related with each other. Hence, the employer needs to increase the job satisfaction and decrease the job dissatisfaction to prevent intention to leave. The intention to leave will make the employees to find a new job and quit. Turnover will be costly to the organization because all the losses are associated with it especially in accounting professional; the customer will follow the accounting professional to the next organization too.

Summing up, the accounting firms understand that the work values that can fit their accounting professionals and accounting firms could increase the job satisfaction and reduce the employees' intention to leave. This study demonstrates a useful step for the accounting firms to understand the complex nature of the work values, job satisfaction and employee turnover.

5.4 Limitations and Future Research

This study used convenience sampling by using web based survey distributed to selected accounting professional from MIA list. Unfortunately, the response rate is too low, it cannot represent whole Malaysia's accounting professional. It has become non response bias with low responses in this study. Equally important, the survey was not exhaustive to cover all possible work values such Maslow theory and job satisfaction. Thus, the present author recommends future research using probability sampling, if possible, include more potential work values, job satisfaction variables to maximize the job satisfaction and minimize the intention to leave. Though this finding, it can be more effectively to maximize job satisfaction by fulfilling their

work values and minimize the intention to leave, by that way can reduce many unnecessary cost and increase productivity.

Besides, the study used quantitative so it is believed that in future study can use qualitative. By this way, it can help to enhance the understanding accounting professional towards work values, job satisfaction and intention to leave. The questionnaire administrated in this study is limited to the perception or opinion of the respondents, at the same time; it also limits the information relating this study. Hence, hopefully in the future research can use qualitative study to gain more informative data.

Lastly, the study noted that the study focuses only on Herzberg's duality theory. It is recommended that future study can look into the differences between junior and senior accounting professionals and it also can look into gender and race.