ORGANIZATIONAL CULTURE AS AN INFLUENCER TO JOB SATISFACTION IN ACCOUNTING FIRMS, MALAYSIA

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Organizational culture as an influencer to job satisfaction in accounting firms, Malaysia

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DECLARATION

We hereby declare that:

(1) This undergraduate research project is the end result of our own work and that due acknowledgement has been given in the references to ALL sources of information be they printed, electronic, or personal.

(2) No portion of this research project has been submitted in support of any application for any other degree or qualification of this or any other university, or other institutes of learning.

(3) Equal contribution has been made by each group member in completing the research project.

(4) The word count of this research report is 9,789 words.

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This Final Year Project is dedicated to:

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For sharing us valuable knowledge, care and motivation to address every challenge faced.

Our project coordinator,

Dr. Shirley Lee Voon Hsien
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Universiti Tunku Abdul Rahman (UTAR),
For creating the opportunity to learn on researching with sufficient resource available in the library.

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For spending their precious time by filling up the surveys considerately.
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<td>Competing Values Framework</td>
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<td>Clan Culture</td>
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<td>DV</td>
<td>Dependent Variable</td>
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<td>HC</td>
<td>Hierarchy Culture</td>
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<td>IV</td>
<td>Independent Variable</td>
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<td>Job Satisfaction</td>
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<td>Knowledge Sharing Culture</td>
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<td>MC</td>
<td>Market Culture</td>
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<td>MIA</td>
<td>Malaysian Institute of Accountants</td>
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<td>MLR</td>
<td>Multiple Linear Regression</td>
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<td>OC</td>
<td>Organizational Culture</td>
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<td>SAS</td>
<td>Statistical Analysis System</td>
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PREFACE

This research project is a part of the program structure of Bachelor of Commerce (Hons) Accounting. The entire project is accomplished by citing the past studies from various researchers and utilize as an improvement for our research topic.

The title of this research project is “Organizational culture as an influencer to the job satisfaction in Accounting Firm, Malaysia”. The basis for this research project is to develop a desire culture that drove accountants’ satisfaction in Malaysia. As the shortage of professional accountants has become critical, the pathway necessitate to attract and retain professional accountants are much needed. Hence, the job satisfaction level should be focus on to attract greater workforce from professional accountants in Malaysia. However, organizational culture has been discussed to be the major factor that influence on the job satisfaction of professional accountants. Thus, the human resource managers can apply the findings from this study to concern on ways to promote satisfaction level among professional in accounting firms.
Organizational culture as an influencer to job satisfaction in accounting firms, Malaysia

ABSTRACT

Economic Transformation Plan (ETP) has acknowledged that the accountancy professions are among the main characters in transforming Malaysia into a high income nation by 2020. However, there is a severe gap between the supply and demand of professional accountants in which Malaysia is required to boost the supply of accountants from 33,000 to 60,000 to meet the projected goal by 2020. The organizational culture in accounting firms is often being perceived as unfavourable which consequently lead to low job satisfaction among accountants. To bridge the deficiency gap, the job satisfaction among professional accountants has become a significant concern in Malaysia as it is the key driver for attraction and retention. Therefore, this experiment attempts to explore different organizational culture effects on the job satisfaction among the professional accountants. This study takes into account of knowledge sharing culture and four categories of culture in Competing Value Framework (CVF) namely clan, adhocracy, market, and hierarchy culture to address the concern of job satisfaction. Primary data is collected for this research by delivering self-administered questionnaire to a sample of 350 professional accountants in Malaysia accounting firms. The demographic profile of target respondents has been analysed in this study. Besides, the reliability and normality test, inferential analysis through Pearson Correlation test and Multiple Linear Regression analysis will be conducted to analyse the data collected from target respondents. This research attempts to contribute to Ministry of Human Resource Malaysia and Human Resources Management by providing insights into the need for changing the organizational culture in accounting firms to boost the job satisfaction among professional accountants.

Keywords: Organizational Culture, Competing Value Framework (CVF), Job Satisfaction, Professional Accountants, Malaysia
CHAPTER 1: RESEARCH OVERVIEW

1.0 Introduction

This study was carried out to analyse the association between organizational culture and job satisfaction of professional accountant in Malaysia’s accounting industry. The research background provides a general overview of the context, followed by the issues on literature gap from past studies. Subsequently, research objectives were set forth along with research questions.

1.1 Background of the Study

According to World Bank (2018), Malaysia is forecasted to achieve high-income status by 2020. Hence, the government is focusing on sustainable development to facilitate Malaysia’s economic activities for this vision (“World Bank lifts Malaysia’s”, 2018). As part of the contributions, the government and stakeholders take initiative to produce adequate qualified accountants that matches with Malaysia’s economic needs. The government has taken initiative to corporate with the industry players and associations to create a conducive working environment that produces more professional accountants as well as achieving part of the nation’s talent-building agenda. Hence, the collaborative effort from accounting firms to encourage and develop the awareness of becoming a professional accountant among employee’s long term career to ensure more professionals come into accountancy field (Lee, 2018).
Furthermore, the organizational culture is important in fostering organization strategies, visions and goals in business (Gleeson, 2017). Hence, the current organizational culture might need to alter in supporting the organization’s progress and success (Heathfield, 2017). As such, the current trend of organizational culture in accounting firms such as the excessive accounting regulations and tight deadlines have impacted the long term sustainability of being a professional accountant (Hermanson, Houston, Stefaniak & Wilkins, 2016). Moreover, the accounting firms’ culture of being competitive that require professions to manage multiples engagement and clients while ensuring the quality is maintained have arisen questionable issue on employee’ job satisfaction (Lee, 2018).

Not only that, the employees’ experiences are utmost vital as organization has shifted towards networking and team-based structure (Bersin, Flynn, Mazor & Melian, 2017). Hence, successful business that lead with great empathy would cultivate cultures that prioritize people (Ferres, 2015). The dissatisfaction among employees would lead to high turnover rate and low workforce productivity (Mayhew, 2017). Therefore, the interests among academicians and organization’s managers are focusing on human resources management studies which relate to employee job satisfaction.

As a result, the job satisfaction among professional accountants were studied with the different types of organizational culture practiced in accounting firms, Malaysia. The Competing Values Framework consists of four types of organizational culture were supplemented with knowledge sharing culture to examine the level of professional accountant’s job satisfaction (Raisi & Forutan, 2017).
1.2 Problem Statement

1.2.1 Research Problem

In Malaysia, the satisfaction level of professional accountants had led to high concern among the management (Koh, Teh, Ong & Abdullah, 2016). Furthermore, the death of a young executive has arisen as an issue within accounting sector for the high work pressure in accounting firm (Shanmugam, 2017). The issue was partly caused by the unfavourable workplace culture of accounting industry in Malaysia.

There were many articles criticized on accounting firm’s culture which characterize by long working hours (Committee to Strengthen the Accountancy Profession in Malaysia [CSAP], 2014), heavy workloads (Abdul Wahab, Saad & Mat Shamsudin, 2015), time constraints, and rigid job structures (Lee, 2018). Moreover, the control structure of management practiced in organization has reflected low job satisfaction among employees and thus leading to attraction issue in accounting industry (Aziz, Ibrahim, Sidik & Tajuddin, 2017).

According to the Economic Transformation Plan, accounting industry has been recognized as one of the drivers which expedite the process for Malaysia to become a developed and high income country because accounting service is in common needs for each and every businesses (Syed Ibrahim, Mohammad Pauzi, Shamsudin, Karim & Ahmad, 2017). Unfortunately, Malaysia is facing a deficit of 27,000 professional accountants to date in meeting the demand of 60,000 accountants by 2020 (Mohamad, Mohammad Salleh & Mohammad Nordin, 2016). It was stressed that the shortage of accountants in Malaysia were due to the emergence of talent attraction and retention issues within accounting industry (Idris, 2014).
As a result, the critical shortage of professional accountants have led to a more competitive working environment which would influence the job satisfaction among the professional accountants (Koh, Ong & Samuel, 2017). On the other hand, the results from Deloitte has revealed that an innovative and people-oriented culture will lead to higher job satisfaction as compared with the rule-driven culture (“The 2016 Deloitte Millennial Survey”, 2016). Therefore, it could be reasonably argued that job satisfaction would be affected by the culture uphold within an organization. Thus, this study would examine the satisfaction level of professional accountants towards their current organizational culture in Malaysia’s accounting firms.

1.2.2 Past Studies and Deficiencies of Past Studies

In organizational culture context, past researchers have adopted various models such as Hofstede's model (Soltanizadeh & Sanaei, 2015), Dension model (Raj’ati & Shooshtri, 2016) and competing value framework (Ahamed & Mahmood, 2015; Taskiran, Cetin, Ozdemirci, Aksu & Istoriti, 2017) to investigate relationship towards job satisfaction.

Furthermore, the correlation between organizational cultures and job satisfaction were investigated in Western countries such as Turkey (Balyer & Oscan, 2017) and United Kingdom (Fair & Wright, 2016), but limited among Asian context (Chan, Wong & Wok, 2017; Yuen, Loh, Zhou & Wong, 2018). In conjunction with Malaysian accounting industries in promoting satisfaction among professional accountants and seeking for new entrance of qualified accountants (Rufus & McKinley, 2018), Malaysia is therefore chosen for the area in this study.

Most of the past studies relating to organizational cultures and job satisfactions were addressing on service industries such as hospitals (Janjua, Ahmad & Afzal, 2014), banking institutions (Beliasa, Kousteliosa, Vairaktarakisb & Sdrolias, 2015) and hotels
Organizational culture as an influencer to job satisfaction in accounting firms, Malaysia (Oz, Kaya & Ciftci, 2015; Zahid, Shaikh & Zehra, 2017). However, the role of accountancy are getting more demanding to support the strong economic growth in public and private sectors (Gallaway, 2018). With regards to the limited attention by the past researchers, accounting firms are thus chosen to bridge the gap in this research.

Lastly, past researchers have discovered that knowledge sharing culture has favourably influenced the work satisfaction within accounting firms. This was due to the sharing of information has advanced the general capabilities to ease task (Trivellas, Akrivouli, Tsifora & Tsoutsa, 2015; Yunus, Yunus, Rahman, Aziz, Noranee & Razak, 2014). However, knowledge sharing culture and competing value framework are often studied separately on job satisfaction. Therefore, this study will integrate knowledge sharing culture into competing value framework to address culture-satisfaction link.
1.3 Research Questions and Research Objectives

The general research question and research objective is shown in Table 1.1.

**Table 1.1: General Research Question and Objective**

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<thead>
<tr>
<th>General Research Question</th>
<th>General Research Objective</th>
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<tr>
<td>Does organizational culture affect job satisfaction among professional accountants in accounting industry?</td>
<td>To investigate whether there is a relationship between organizational culture and job satisfaction among professional accountants in accounting industry.</td>
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*Source: Developed for the research*

The specific research questions and research objectives are shown in Table 1.2.

**Table 1.2: Specific Research Questions and Objective**

<table>
<thead>
<tr>
<th>Specific Research Questions</th>
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<td>What is the relationship between clan culture and job satisfaction among professional accountants in accounting industry?</td>
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<td>What is the relationship between adhocracy culture and job satisfaction among professional accountants in accounting industry?</td>
<td>To investigate the relationship between adhocracy culture and job satisfaction among professional accountants in accounting industry.</td>
</tr>
<tr>
<td>What is the relationship between market culture and job satisfaction among professional accountants in accounting industry?</td>
<td>To investigate the relationship between market culture and job satisfaction among professional accountants in accounting industry.</td>
</tr>
<tr>
<td>What is the relationship between hierarchy culture and job satisfaction among professional accountants in accounting industry?</td>
<td>To investigate the relationship between hierarchy culture and job satisfaction among professional accountants in accounting industry.</td>
</tr>
<tr>
<td>What is the relationship between knowledge sharing culture and job satisfaction among professional accountants in accounting industry?</td>
<td>To investigate the relationship between knowledge sharing culture and job satisfaction among professional accountants in accounting industry.</td>
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</tbody>
</table>

*Source: Developed for the research*
1.4 Significance of the study

1.4.1 Theoretical Significance

The past researchers have shown that the CVF is widely used to study organizational culture context. In this study, CVF model was applied to further strengthen the theoretical framework under cultural studies.

However, the CVF are limited to two dimensions of organizational culture (i.e. “internal or external” and “flexible or control”). To fulfil radical changes among employee’s perception in workplace, the culture (knowledge sharing culture) that share explicit and tacit knowledge in the workplace are highly concerned. Furthermore, knowledge sharing culture enables employees to reduce the skill gap and stay motivated in workplace which helps to create an environment where employees are treasured. Thus, knowledge sharing culture is anticipated as an added variable in this study to further enhance the CVF model.

In addition, CVF is rarely implemented in the studies on Malaysia’s accounting industry. Hence, this research would be helpful for the future researchers as a reference through investigating organizational culture context using CVF among service industry in Malaysia.
1.4.2 Managerial Significance

In practical wise, the community in accounting industry could be benefited in achieving the desire culture that increase their job satisfaction on work. People are the main concern for survival and success of a firm under a-competitive environment. This is due to the organizations which have a greater fulfilment of people in a society tends to construct a more productive work environment. In order to achieve firm desired outcomes, a firm should learn to satisfy their employees. One of the major factors in affecting job satisfaction is the firm’s cultures. Hence, this research helps to identify the best-fit culture that able to upraise job satisfaction of accountants. As a result, the professional accountants in accounting industry would be happier to work as well as attract more new entrants to serve as their long term career.

Moreover, the research hopes to contribute to management in accounting firms, especially the top management. The study will gather the feedback and opinions from professional accountants on their feeling towards the current organizational culture. The result generated will show the significant variables that influence on job satisfaction. Henceforth, the company’s manager would be able to encourage a healthy culture at workplace which satisfy the majority of workers and build a positive work environment.

In addition, this research aims to assist the Ministry of Human Resources Malaysia to further concern on solutions towards human capital issues, especially in accounting industry. From understanding the favourable working culture that professional accountants would preferred, the Ministry of Human Resources Malaysia could take initiative to dedicate the industries players on positive work environment programme. For an illustration, if the flexible working structure showed positive relationship towards job satisfaction, the Ministry could design and approve the rule which employees in accounting firms are allowed to practice flexi-working hours during work. As a result, the deficit of professional accountants issue could be resolved with the help of favourable working culture that increase satisfaction of work.
1.5 Epitome of the Study

Chapter 1 covers an overview of the research along with the problem statements as well as the contributions. Subsequently, Chapter 2 focused on the conceptual aspect of research’s foundations and the expansion of hypotheses. Next, research methodology applied to this study will be deliberated in Chapter 3. In addition, Chapter 4 analyses the result collected from the survey distributed. As for Chapter 5, crucial findings from the hypotheses will be scrutinized while effective improvements strategies will be instilled to cope the limitations.

1.6 Summary

The research purpose and problems has been analysed in Chapter 1. In the following chapter, the theoretical review and proposed conceptual model will be presented.
CHAPTER 2: LITERATURE REVIEW

2.0 Introduction

The past studies for each independent variable was debated in this chapter. The conceptual framework was proposed and hypotheses were developed to analyse the relationship between IVs (clan, adhocracy, market, hierarchy, and KSC) and DV (job satisfaction).

2.1 Conceptual Foundation

CVF was firstly introduced by Cameron and Quinn after their research on indicators towards organizational effectiveness (Rohrbaugh, 1999). The theory was reorganized into two dimensions (flexible-control and internal-external) (Quinn & Rohrbaugh, 1983, p.369) where the four quadrants of competing organizational values were studied on organizational effectiveness research (Cameron, 2011).

CVF developed four models and classified them into four types of OC which are clan, adhocracy, market, and hierarchy (Cameron & Quinn, 2006, p.28). Each of the models is corresponding to its classified culture (Karimi & Kadir, 2012). Figure 2.1 provides an insight to the overall framework.
The implications of each culture were shown in Table 2.1. Each of the culture have been used as an IV in various researches. However, there is a dominant culture-style recognized in an organization (Quinn & Cameron, 1983). CVF is famous in studying for organizational culture recently in various empirical studies (refer to Table 2.2).

Table 2.1: The Implications of CVF cultures

<table>
<thead>
<tr>
<th>Models</th>
<th>Cultures</th>
<th>Implications</th>
</tr>
</thead>
<tbody>
<tr>
<td>Human Relations</td>
<td>Clan</td>
<td>Culture that contains shared value and emphasis on empowerment and employee involvement.</td>
</tr>
<tr>
<td>Open System</td>
<td>Adhocracy</td>
<td>Culture that teamwork will dismiss after task is completed and reloaded whenever new task arise.</td>
</tr>
<tr>
<td>Rational Goal</td>
<td>Market</td>
<td>Culture that focuses on achieving organization goal (earns profit and raise competitiveness). Emphasis on external transaction instead of internal management.</td>
</tr>
<tr>
<td>Internal Process</td>
<td>Hierarchy</td>
<td>Culture that contains standardized rules and regulation, defined responsibility and control. Emphasis on bureaucracy.</td>
</tr>
</tbody>
</table>

Adapted from: Cameron and Quinn (2006, p.29-35)
CVF also attempts to study the four OCs with key organizational effectiveness variables and one of the most famous variables is job satisfaction (Yu & Wu, 2009). The relationship of OC towards job satisfaction was firstly developed by Lund (2003). Moreover, it was further studied by past researchers who argued that companies’ with culture of market and hierarchy produced lower job satisfaction as compared to clan andadhocracy (Zeleke & Beyene, 2015; Ashraf & Rezaie, 2015; Ozturk, Hancer & Wang, 2014).

In addition, KSC is proven to be a strong determinant of job satisfaction. According to Rehman, Mahmood, Salleh and Amin (2014), the absence of KSC will increase employee stress level and therefore leads to job dissatisfaction.

Table 2.2: Past Studies Using CVF in Recent Year

<table>
<thead>
<tr>
<th>Author</th>
<th>Research Area</th>
<th>Research Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>Irfan and Marzuki (2018)</td>
<td>Education</td>
<td>To examine the relationship of organizational culture, work motivation and work commitment on academic staff.</td>
</tr>
<tr>
<td>Ogbeibu, Senadjki and Gaskin (2018)</td>
<td>Manufacturing Industry</td>
<td>To study the impact of organizational culture on employee creativity by considering leader’s benevolence as mediating factor.</td>
</tr>
<tr>
<td>Chatterjee, Pereira and Bates (2018)</td>
<td>Learning Transfer Organization (LTE)</td>
<td>To examine how LTE is affected by organizational culture under the perceptions of employees.</td>
</tr>
<tr>
<td>Felipe, Roldan and Leal-Rodriguez (2017)</td>
<td>Innovative Sector</td>
<td>To study the effect of diverse cultural values on organization agility.</td>
</tr>
<tr>
<td>Cherchem (2017)</td>
<td>Family SME Business</td>
<td>To study on cultures that suitable for family business control and their long term entrepreneurial orientation.</td>
</tr>
</tbody>
</table>

Source: Developed for research
Besides, KSC allows employee to learn and promote self-improvement. KSC encourage interchange of knowledge spiral among individuals. As a result, the result showed that KSC positively influence job satisfaction in service industries research (Kuzu & Ozilhan, 2014). However, clan culture concerned on the sharing of beliefs, emotions and trust among employees in a collaborative workplace (Chan, 1997). On the other hand, KSC emphasizes on sharing of information and experience (Marouf, 2015). According to Chow, Ho and Vera-Murioz (2008), knowledge sharing allows an easy and efficient internal flow in accounting information, audit engagement experience, client information and audit process to employees at a lower cost because it reduces duplication of work and enhances the control over work quality.

Since both cultures (CVFs and KSC) attempt to affect job satisfaction significantly, KSC is adapted to combine with CVF in developing a proposed conceptual framework for this research. The enhanced theoretical model will be used to resolve satisfaction issue among professional accountants in accounting firms, Malaysia.

2.2 Review of the Prior Empirical Studies

The summary of past empirical studies for each variable were attached in Appendix A. Hence, a brief explanation will be given to support the relationship of each hypothesis developed.
2.2.1 Job Satisfaction (JS) – DV

Table 2.3 shows the definitions of job satisfaction from various past studies.

**Table 2.3 Definitions of Job Satisfaction**

<table>
<thead>
<tr>
<th>Definitions of Job Satisfaction</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Job satisfaction refers to the emotion status within an employee as an integration to the extent of job appraisal and related job values.</td>
<td>• Pichler and Wallace (2009)</td>
</tr>
<tr>
<td>Job satisfaction refers to employees’ feelings and attitudes toward their job, which would be affected by their needs, desires and experiences.</td>
<td>• Aziri (2011)</td>
</tr>
<tr>
<td>Job satisfaction is the perceptions of employees toward the environment, relationship, opportunities and salary paid in an organization.</td>
<td>• Ravari, Mirzaei, Kazemi and Jamalizadeh (2012)</td>
</tr>
<tr>
<td>Job satisfaction is the emotional perceptions and reactions affecting the work quality.</td>
<td>• Sypniewska (2013)</td>
</tr>
<tr>
<td>Job satisfaction is agreed and satisfied with the current job status</td>
<td>• Thiagaraj and Thangaswamy (2017)</td>
</tr>
</tbody>
</table>

**Source:** Developed for the research.

The culture within an organization served as a vital indicator for job satisfaction. According to Sinaga, Siburian and Lubis (2018), job satisfaction could be influenced by the organizational culture among academic industries. Besides, organizational culture has significant relationship with the job satisfaction in engineering context (Martínez-León, Olmedo-Cifuentes & Ramón-Llorens, 2018) and academicians (Chipunza & Malo, 2017). Apart from that, a supportive culture reflected a positive outcome in job satisfaction among the public relations professionals (Meng & Berger, 2019) and also hospitality industries (Dirisu et al., 2018). Therefore, job satisfaction has been chosen to study on organizational culture area.
The definitions of clan culture have exhibited in Table 2.4

Table 2.4 Definitions of Clan Culture

<table>
<thead>
<tr>
<th>Definitions of Clan Culture</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clan culture is a culture that stresses on relationship, participation, support and trust which lead the leader to serve as mentor and facilitator in the team.</td>
<td>• Rameezdeen and Gunarathna (2003)</td>
</tr>
<tr>
<td>Clan culture is a culture in which emphasis has been placed on the employment benefits together with their development over the long term orientation.</td>
<td>• Gull and Azam (2012)</td>
</tr>
<tr>
<td>Clan culture is a culture which highlights the moral obligations and personal interactions among the people.</td>
<td>• Tseng (2009)</td>
</tr>
<tr>
<td>Clan culture is a teamwork based culture whereby the members acting as a wide family through sharing and commitment.</td>
<td>• Greif and Tabellini (2013)</td>
</tr>
<tr>
<td>Clan culture is a culture that makes employees willing to dedicate beyond the contractual agreement and accountable for their actions.</td>
<td>• Kessler (2014)</td>
</tr>
<tr>
<td>Clan culture is a culture that makes employees willing to dedicate beyond the contractual agreement and accountable for their actions.</td>
<td>• Kwakye (2018)</td>
</tr>
</tbody>
</table>

Source: Developed for the research.

Clan culture has significantly and positively interconnected with job satisfaction within the health personnel (Dadgar, Barahoue, Mohammadi, Ebrahimi & Ganjali, 2013). Moreover, researches done on clan culture showed a significant positive relationship with job satisfaction (Koutroumanis, Alexakis & Dastoor 2015; Badawy, Kamel & Magdy, 2016; Yaoprukcha & Kardkarnkla, 2014) and being perceived as extended family (Heritage, Pollock & Roberts, 2014).

In this study, clan culture refers to people-oriented culture where the professional accountants concerned on teamwork to achieve organizational success. As established
Organizational culture as an influencer to job satisfaction in accounting firms, Malaysia in the non-manufacturing sector, an encouraging collaboration in the environment is preferable because clan culture enables a long term and continuous improvement which essentially demanded in the accounting sector. Since team collaboration put an effort in leading high job satisfaction, the hypothesis is developed.

H₁: There is a significant and positive connection between clan culture and job satisfaction.

### 2.2.3 Adhocracy Culture and JS - 2nd IV

Table 2.5 below shows the different definitions applied by researchers in their studies.

**Table 2.5 Definitions of Adhocracy Culture**

<table>
<thead>
<tr>
<th>Definitions of Adhocracy Culture</th>
<th>Sources</th>
</tr>
</thead>
</table>
| Adhocracy culture is known as entrepreneurial culture which concentrate on high flexibility level that highlights in competitive position. | Denison (1990)  
Khurosani (2013) |
| Adhocracy culture refers to the culture that focuses on innovation and risk taking in order to achieve organization’s target. | Shepstone and Currie (2008)  
Valencia, Jiménez and Valle (2016) |
| Adhocracy culture is a self-deployed culture that enable employee and management to develop solutions according to the requirement of customer. | Gull and Azam (2012) |
| Adhocracy culture refers to an external focus culture supported by a flexible organizational structure. | Bingol, Sener and Cevik (2013) |
| Adhocracy culture is a culture that being open to new ideas and decentralization on allowing workers to keep up with the latest information. | Saif (2017) |

Source: Developed for the research.
Organizational culture as an influencer to job satisfaction in accounting firms, Malaysia

From the study by Ashraf and Rezaie (2015), organizations which implement adhocracy culture have positive correlation with employee job satisfaction as it allows high flexibility and emphasizes on work creativity. According to Shurbagi and Zahari (2014); Aldhuwaihi and Shee (2015), and Savić and Savić (2014), the adhocracy culture could be related to job satisfaction positively. However, Ozturk, Hancer and Wang (2014) showed that the negative correlation arise between adhocracy culture and turnover intention.

From the frame of reference by accounting sector, adhocracy culture encourages employees to pursue innovative mind in introducing and implementing the latest accounting system such as AutoCount software and Financio at workplace. Furthermore, the culture of accounting firms using Cloud-Based Accounting that able to meet rapid change in business climate could drove the satisfaction of professional accountants to be passion and motivated to work. As a result, the formation of hypothesis as followed.

H₂: Adhocracy culture has a significant supportive correlation with job satisfaction.
2.2.4 Market Culture and JS - 3rd IV

In Table 2.6, the market culture’s definitions were applied by various researchers.

<table>
<thead>
<tr>
<th>Definitions of Market Culture</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Market culture refers to a competing and proficient culture which focusing on achieving short term goals.</td>
<td>• Fatima (2016)</td>
</tr>
<tr>
<td>Market culture reflects the organization that market its own by conducting transaction to create competitive advantage.</td>
<td>• Cameron and Quinn (2006)</td>
</tr>
<tr>
<td></td>
<td>• Shurbagi (2015)</td>
</tr>
<tr>
<td>Market culture known as an organization in a competitive position and assumed that customer needed to be valued.</td>
<td>• Úbias and Alas (2009)</td>
</tr>
<tr>
<td>Market culture defined as a culture where organization achievement is based on distinctive market share and market leader.</td>
<td>• Gull and Azam (2012)</td>
</tr>
<tr>
<td>Market culture is known as rational goal culture which refers to external focus and structural control that emphasis on productivity and achievement of goals.</td>
<td>• Newton and Mazur (2016)</td>
</tr>
</tbody>
</table>

Source: Developed for the research.

From Reis, Trullen and Story (2016) research, the market culture has negatively and significantly influenced the job engagement among professionals from business school, Brazil. From past studies, the employees working under market culture has significant negative impact to the job satisfaction level (Din & Ghetany, 2016) and job motivation (Panagiotis, Alexandros & George, 2014). However, the study from Scammon et al. (2014) shows that market culture has positive correlation with staff satisfaction. Furthermore, another study argued that the connection between market-based culture and organization performance has positive impact among Portuguese non-profit organizations in healthcare industry (Pinho, Rodrigues & Dibb, 2014).
Nevertheless, Khurshid and Awan (2017) argued that the absence of significant relationship between market culture and job fulfilment. Based on this research, market culture is referring to result-oriented culture in which employees are struggling to compete with workmates to achieve short term goals. In the accounting firm, the highly competitive working environments among professional accountants often feel pressure and dissatisfied with their job. Hence, the following hypothesis is derived.

H₃: Market culture has a significant negative association with job satisfaction.

2.2.5 Hierarchy Culture and JS - 4th IV

Table 2.7 shows the different definitions of hierarchy culture by various researchers.

<table>
<thead>
<tr>
<th>Definitions of Hierarchy Culture</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hierarchy culture is characterized by well-established explicit rules and employee’s compliance is mandatory.</td>
<td>• Lund (2003)</td>
</tr>
<tr>
<td></td>
<td>• Gull and Azam (2012)</td>
</tr>
<tr>
<td>Hierarchy culture is a type of culture that uses job security to motivate employees and gives financial rewards based on ranking.</td>
<td>• Choi, Martin and Park (2008)</td>
</tr>
<tr>
<td></td>
<td>• Parker and Bradley (2000)</td>
</tr>
<tr>
<td>Hierarchy culture refers to highly structured and formalized workplace.</td>
<td>• Tseng (2009)</td>
</tr>
<tr>
<td>Hierarchy culture is a culture that uses control mechanisms to bring efficiency so that the tasks are accomplished on time and at low cost.</td>
<td>• Albayrak and Albayrak (2014)</td>
</tr>
<tr>
<td>Hierarchy culture is focusing on stability in which everything is standardized and under control.</td>
<td>• Maximini (2015)</td>
</tr>
<tr>
<td></td>
<td>• Ohiorenoya and Eboreime (2014)</td>
</tr>
</tbody>
</table>

Source: Developed for the research.
By referring to the study of Santos, Rivera, Pinto and Oliveira (2018), hierarchy culture is significantly associated with job satisfaction within the banking sector. Besides, hierarchy culture also significantly impacts employee turnover as shown in the study of Kwakye (2018). In addition, previous researches have declared that hierarchy culture is having significant and negative impact on job satisfaction (Zeleke & Beyene, 2015) and job commitment (Monga, Monga, Mahajan & Monga, 2015). Furthermore, Samuel (2015) has proven that hierarchy culture and job stress are possessing a significant and positive link. However, Rastegar and Aghayan (2012) has contributed a contradict result by showing the non-existence of significant correlation between hierarchy culture and job satisfaction.

From the perspective of accounting firm, hierarchy culture requires the professional accountant to accomplish various assignment tasks within limited time at low cost, thus creating a source of job stress and consequently leading to job dissatisfaction. Besides, most of the previous studies also indicate the presence of significant and negative association between hierarchy culture and job satisfaction. Thereby, the following hypothesis is proposed.

H₄: Hierarchy culture has a significant negative association with job satisfaction.
2.2.6 Knowledge Sharing Culture (KSC) and JS - 5th IV

Table 2.8 shows the different meanings of KSC in workplace from various researchers.

Table 2.8: Definitions of Knowledge Sharing Culture (KSC)

<table>
<thead>
<tr>
<th>Definitions of Knowledge Sharing Culture</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Knowledge sharing culture is culture with casual communication, brainstorm sessions, mentoring and coaching.</td>
<td>• Filius, De Jong and Roelofs (2000)</td>
</tr>
<tr>
<td>Knowledge sharing culture is a culture involving face-to-face communication and transfer of learning experience.</td>
<td>• Carpenter and Rudge (2003)</td>
</tr>
<tr>
<td></td>
<td>• Dalkir (2005)</td>
</tr>
<tr>
<td>Knowledge sharing culture is a culture emotionally welcomed people to contribute valuable thoughts, behaviour and perception of the organization.</td>
<td>• Sackmann and Friesl (2007)</td>
</tr>
<tr>
<td></td>
<td>• Boateng and Agyemang (2016)</td>
</tr>
<tr>
<td>Knowledge sharing culture is the culture whereby people are willing to share their knowledge to colleagues.</td>
<td>• King and Marks Jr (2008)</td>
</tr>
<tr>
<td>Knowledge sharing culture is a culture that transfers knowledge from one employee to another, from one group to another, and thus forms a knowledge circulation within the firm.</td>
<td>• Saeed (2016)</td>
</tr>
</tbody>
</table>

Source: Developed for the research.

According to the research of Kianto, Vanhala and Heilmann (2016), KSC is the main element to influence job satisfaction in most of the business environment. Moreover, Raisi and Forutan (2017), Tarigh and Nezhad (2016) and Saeed (2016) have proven that KSC has a positive and significant effect on job satisfaction.

The emergence of technologies solutions in accounting firms such as Accounting Information System has replaced the traditional methods of performing accounting.
Hence, knowledge sharing attempts to ease the employees in learning the Information Technology (IT) solution and also other accounting and auditing information. It saves time and cost as KSC prevents work and effort duplication in an organization. Moreover, the sharing of knowledge among employees allow for enhanced working experience and improve the problem solving skills which will increase accountants satisfaction at work. Hence, the following hypothesis is developed.

H₅: There is a significant positive relationship between KSC and job satisfaction.

2.3 Proposed Conceptual Framework

Figure 2.2 provided the proposed theoretical framework developed in this study. Four cultures derived from CVF (i.e. clan, adhocracy, market and hierarchy) are applied with the combination of KSC as a set of IVs. Job satisfaction acts as the DV in this research.

Adapted from: Lund (2003) and De Vries and Hooff (2006)
2.4 Hypotheses Development

From the literature review, the arrival of hypotheses for the purpose of this study was shown as below:

**H₃:** There is a significant positive relationship between clan culture and satisfaction.

**H₂:** There is a significant positive correlation between adhocracy culture and job satisfaction.

**H₃:** There is a significant negative associate between market culture and job satisfaction.

**H₄:** There is a significant negative connection between hierarchy culture and job satisfaction.

**H₅:** There is a significant positive relationship between KSC and job satisfaction.

2.5 Summary

To summarise, Chapter 2 has gathered different academicians’ past research. Five hypotheses were originated based on the theoretical Conceptual Values Framework along the additional variable of KSC. Furthermore, a proposed conceptual model was built to investigate the relationship between cultures (IVs) and job satisfaction (DV).
CHAPTER 3: RESEARCH METHODOLOGY

3.0 Introduction

The chapter consist of discussion on research methodology applied for data collection. Moreover, the methods to process and analysed the collected data were shown.

3.1 Research Design

The motive of the research is to scrutinize the relationship between organization culture and job satisfaction among professional accountants. The unit of inspection for this research is the professional accountants in accounting firms, Malaysia. The study applied quantitative research and the primary data was collected through self-administered questionnaire. The adoption of survey questionnaires were due to the ease in explaining, understanding, and generating findings that represent the population at lower cost (Saunders, Lewis & Thornhill, 2012). Moreover, Moyes and Redd (2008) also utilise survey to analyse job satisfaction studies among accounting professionals.

Furthermore, the study uses cross-sectional study to obtain the measurement for multiple variables’ interest at single point of time (Sedgwick, 2014). This is because the study examining current organizational culture should reflect the present conditions of respondents to predict the outcome of job satisfaction. Besides, cross-sectional approach is relatively cheap as compared with longitudinal approach (Johnson, 2016).
3.2 Data Collection Method

3.2.1 Primary Data

In this study, the self-administered questionnaire was handed out from 1 October 2018 to 1 November 2018 as a mean to assemble the raw data. Hence, the cross-sectional approach was used to ease the study in terms of the affordability and convenience for the data being collected (Levin, 2006).

There are few stages performed in data collection. Firstly, a door to door visitation of accounting firms would be randomly chosen to avoid location biasness (Keeble, Law, Barber & Baxter, 2015). Secondly, an email attached with survey questionnaires were sent to all accounting firms within the targeted states selected where the email address were found from MIA registered firms’ directory page. Lastly, the assistance from colleagues working under MIA registered firms were contacted personally via social media such as WhatsApp to fill up the survey questionnaires. A judgemental sampling technique was applied before the distribution of surveys. Additionally, the respondents that have received and answered from the emailed questionnaires were not allow to answer the surveys to avoid duplication of data.
3.3 Population, Sample and Sampling Procedures

3.3.1 Target Population

The target population for this study is the professional accountants in addressing the deficit issue (Koh, Ong & Samuel, 2017). Accounting firms registered under MIA were focused to reach the professional accountant as a licensed accounting firm must be registered under MIA (MIA, 2018). According to Sharma (2017), organizational culture is largely affecting job satisfaction of employees. Recently, accountants are the fourth most low job satisfaction professionals due to harsh working environment. In contrast, a friendly working culture could bring a long-standing workforce (Fino, 2017). Therefore, professional accountants were chosen as the target population.

3.3.2 Sampling Frame and Sampling Location

Sample is drawn from the population for effectiveness and efficiency purpose. Sampling allows timely information to be collected with low cost (Cochran, 1977). Due to the unavailability of the list of professional accountants, there is no sampling frame in this study. The sampling method was adopted by Trivellas, Akrivouli, Tsifora & Tsouta (2015) in conducting a research on accounting employees in accounting firms.

According to the information disclosed by MIA, the professional accountants in Malaysia accounting firms were dispersed over 14 states in Malaysia as shown in Table 3.1. However, the Creative Research Systems (2012) concluded that 50% and above of
the population is consider an accurate sample size. The higher the percentage the higher the confidence interval. Therefore, the data was collected from professional accountants in accounting firms located in Kuala Lumpur, Selangor, Johor, Penang Sabah, Sarawak and Perak. These few states were the sampling locations in this study because the total number of accounting firms in both areas have exceeded half of the population (91% of the total population) to increase the response rate.

Table 3.1: Number of Approved Accounting firms in 2017

<table>
<thead>
<tr>
<th>States</th>
<th>Number of Firms</th>
<th>Percentage %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kuala Lumpur</td>
<td>771</td>
<td>30.48</td>
</tr>
<tr>
<td>Selangor</td>
<td>684</td>
<td>24.05</td>
</tr>
<tr>
<td>Johor</td>
<td>264</td>
<td>10.44</td>
</tr>
<tr>
<td>Penang</td>
<td>191</td>
<td>7.55</td>
</tr>
<tr>
<td>Sabah</td>
<td>139</td>
<td>5.50</td>
</tr>
<tr>
<td>Sarawak</td>
<td>130</td>
<td>5.14</td>
</tr>
<tr>
<td>Perak</td>
<td>123</td>
<td>4.86</td>
</tr>
<tr>
<td>Melaka</td>
<td>60</td>
<td>2.37</td>
</tr>
<tr>
<td>Kedah</td>
<td>48</td>
<td>1.90</td>
</tr>
<tr>
<td>Pahang</td>
<td>40</td>
<td>1.58</td>
</tr>
<tr>
<td>Negeri Sembilan</td>
<td>40</td>
<td>1.58</td>
</tr>
<tr>
<td>Kelantan</td>
<td>21</td>
<td>0.83</td>
</tr>
<tr>
<td>Terengganu</td>
<td>16</td>
<td>0.63</td>
</tr>
<tr>
<td>Perlis</td>
<td>2</td>
<td>0.08</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>2,529</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Source: Malaysian Institute of Accountants (2018)

The statistics of number of accounting firms in Table 3.1 served as finding good generalisation rate only. Moreover, the location of respondent’s firm was not included in demographic variable as per previous research (Reis, Trullen & Story, 2016).
3.3.3 Sampling Elements

Professional accountants have been chosen as the sampling elements in this research (Omar, Mohammad Sanusi & Prabowo, 2015). Accounting firms situated at Kuala Lumpur, Selangor, Johor, Penang, Sabah, Sarawak and Perak are being targeted to reach the target respondents in this study.

3.3.4 Sampling Technique

As the contact list of professional accountants is unavailable, this study employs judgemental sampling technique among non-probability sampling techniques. Professional accountants who are particularly knowledgeable about the working culture in accounting firms will be the target respondents (Palinkas et al., 2015). Therefore, the best information can be obtained to address the issue of primary objectives in this study (Etikan & Bala, 2017).

3.3.5 Sampling Size

According to Hinkin (1998), the item-response-ratio scaled from 1:4 to 1:10 is used to determine an appropriate sample size. As there are 35 items in this research, the sample size should be ranged from 140 to 350. Therefore, 350 respondents are sufficient to characterize the population in this study. A total of 2302 copies of questionnaire were administered to all accounting firms to reach the sample size of 350.
3.4 Research Instrument

The collection of primary data uses the self-administered questionnaire. Prior to the distribution of survey questionnaires, the pre-test and pilot test were conducted beforehand.

A pre-test was carried from five academicians with related expertise in organizational culture of accounting firms to examine the relevancy and understanding of the survey questionnaires. Subsequently, a pilot test was conducted among 33 professional accountants in MIA certified firms located in Kuala Lumpur through hand out surveys to test the adequacy of research instruments and realistic of sample questionnaires (Teijlingen & Hundley, 2002). Kuala Lumpur was chosen due to having the highest concentration of accounting firms in Malaysia to ease the pilot test result collections (Malaysian Institute of Accountants, 2017).

Table 3.2: Cronbach’s Alpha Values for Pilot Test

<table>
<thead>
<tr>
<th>Variables</th>
<th>Cronbach’s Alpha Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clan Culture (CC)</td>
<td>0.8625</td>
</tr>
<tr>
<td>Adhocracy Culture (AC)</td>
<td>0.7687</td>
</tr>
<tr>
<td>Market Culture (MC)</td>
<td>0.7897</td>
</tr>
<tr>
<td>Hierarchy Culture (HC)</td>
<td>0.8367</td>
</tr>
<tr>
<td>Knowledge Sharing Culture (KSC)</td>
<td>0.8025</td>
</tr>
<tr>
<td>Job Satisfaction (JS)</td>
<td>0.9353</td>
</tr>
</tbody>
</table>

Source: Developed for the research

From the outcome of pilot test, the Cronbach’s Alpha values falls within the range of 0.7687 to 0.9353, which have exceeded the threshold of 0.7. Hence, the reliability and internal consistency of data collected were acceptable (Ursachi, Horodnic & Zait, 2015).
3.5 Variables and Measurement

The definition of each variables used in this research would be defined accordingly to Table 3.3.

<table>
<thead>
<tr>
<th>Variables</th>
<th>Definition</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Job Satisfaction</td>
<td>Defined as the emotional state of employee after achieving job appraisal or achievement of one’s job values in accounting industry.</td>
<td>Gibbs and Ashill (2013)</td>
</tr>
<tr>
<td>Clan Culture</td>
<td>Defined as an employee oriented culture where employee are regarded as a family with love and care in order to develop long term orientation of employees and benefits the accounting industry.</td>
<td>Fatima (2016)</td>
</tr>
<tr>
<td>Adhocracy Culture</td>
<td>Defined as a culture which employee focus on innovation, differentiation, and risk taking in achieving organization’s target.</td>
<td>Fatima (2016)</td>
</tr>
<tr>
<td>Market Culture</td>
<td>Defined as a competing and proficient culture which focusing on achieving short term goals in accounting industry.</td>
<td>Fatima (2016)</td>
</tr>
<tr>
<td>Hierarchy Culture</td>
<td>Defined as a formalized and organized working environment in accounting industries which focuses on controls and efficiency.</td>
<td>Fatima (2016)</td>
</tr>
<tr>
<td>Knowledge Sharing Culture</td>
<td>Defined as the social environment perceived by organizational members in practices, and the managerial styles used for communication and collaboration.</td>
<td>Marouf (2015)</td>
</tr>
</tbody>
</table>

Source: Developed for the research

The details of respective items were attached in Appendix B and a sample of questionnaire distributed to respondents was attached in Appendix C.
3.5.1 The Scale Measurement for Constructs Used

All of the variables (IVs and DV) were measured using five point Likert scale (i.e. 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree and 5 = Strongly Agree) through interval scale. Interval measurement is used to reflect the equal differences dimension of the objects (Schaw, 2006). The total of 35 items was used to measure the variables. Likert scales offer interval response categories where respondents are able to indicate the equally spaced responses (Albaum, 1997). The Organizational Culture Assessment Instrument (OCAI) that usually measured using ipsative scale was omitted because it is more suitable for correlating cases as the respondent need to allocate numbers of 100 points in total for each dimension (Sasaki et al., 2017). In this study, Likert scale is more appropriate as the research was investigating correlations-based analysis such as regression and each of the variables are measured independently.

3.5.2 Organizational Culture (IVs)

To measure CVF (i.e. Clan culture, Adhocracy culture, Market culture, Hierarchy culture) which originally developed by Quinn and Cameron (1983), the modified scale measurement (Heritage, Pollock & Roberts, 2014; Shurbagi, 2014) was adopted. The respondents were required to express their perception of current organizational practice for the OCAI questionnaire which consists of 24 items (Helfrich, Li, Mohr, Meterko & Sales, 2007; Kalliath, Bluedorn & Gillespie, 1999). To measure knowledge sharing culture, six constructs which adopted from Marouf (2015) and later modified by past researchers’ studies were being used (McEvily, Perrone & Zaheer, 2003; Sveiby & Simons, 2002).
3.5.3 Job Satisfaction (DV)

To measure job satisfaction, the original scale measurement originated by Babin and Boles (1998) that was later modified by Gibbs and Ashill (2013) comprising five items were used. This was due to the modified scale measurement was widely used in service industry (Gibbs & Ashill, 2013; AbuTair, 2012; Hussain, Khan & Bavik, 2003).

3.6 Data Processing

Each of the physical survey copies were checked, filter and coded with sequential numbers before enter into raw data. The results from collected survey questionnaires were key in accordingly into Microsoft Excel software. Whereby, the data from Google Link’ forms questionnaire were exported and combined into the raw data. Lastly, SAS Enterprise Guide 7.11 was use to generate the statistics and results.
3.7 Data Analysis

3.7.1 Descriptive Analysis

Under this section, the demographic profile of target respondents was analysed using descriptive analysis. The survey questionnaire related to demographics of the respondents were adapted from past researchers (Voon, Lo, Ngui & Ayob, 2011). The demographic information was presented either in frequency, percentage tables or pie charts to show the spread of the data as graphical illustration can summarize huge data to ease understanding. Data analysis helps in distinguishing phenomenon of interest from the statistical fluctuation of data (Sharma, 2018). According to Alarbi, Jamaluddin and Ibrahim (2011), descriptive analysis is the statistics that used to observe the majority respondent thought. In this study, central tendencies, dispersion of variables and mean are used to measure the variability of data collected.

3.7.2 Scale Measurement

3.7.2.1 Reliability Test

The uniformity among the results achieved under repeated measurements could be ascertained through reliability test (Whichard, 2006). The Cronbach’s alpha value resulting 0.7 and above are having high reliability. The internal consistency of items is moved in line with the Cronbach’s alpha (Koonce & Kelly, 2014). In Table 3.4 explained the rule of thumb for Cronbach’s alpha size.
The internal consistency would be high provided the test duration remains constant (Tavakol & Dennick, 2011; Heo, Kim & Faith, 2015). In this study, Cronbach’s alpha value was analysed through SAS 7.11. Moreover, the benchmark for this research is applying the Cronbach’s alpha value of 0.70 and above to represent an acceptable reliability of questionnaire items.

### 3.7.2.2 Normality Test

Normality test has been implemented to reach the objective of effectuate normality model assumption and the normality distribution of the samples obtained (Das & Imon, 2016). To test for normality, the statistical method of skewness and kurtosis was applied in this research. Hence, skewness and kurtosis was set as absolute values within -3 to +3 and -10 to +10 respectively in order to be taken as normally distributed based on past researchers (Klien, 2011; Cain, Zhang & Yuan, 2017).

---

**Table 3.4: Rule of Thumb about Cronbach’s Alpha Coefficient Size**

<table>
<thead>
<tr>
<th>Range of Alpha Coefficient</th>
<th>Extent of Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 0.60</td>
<td>Inferior</td>
</tr>
<tr>
<td>0.60 - &lt; 0.70</td>
<td>Moderate</td>
</tr>
<tr>
<td>0.70 - &lt; 0.80</td>
<td>Good</td>
</tr>
<tr>
<td>0.80 - &lt; 0.90</td>
<td>Very good</td>
</tr>
<tr>
<td>0.90 - 0.95</td>
<td>Excellent</td>
</tr>
<tr>
<td>More than 0.95</td>
<td>Redundant</td>
</tr>
</tbody>
</table>

*Source: Hair, Celsi, Money, Samouel and Page (2015)*
3.7.3 Inferential Analysis

3.7.3.1 Pearson’s Correlation Analysis

Pearson’s correlation coefficient is the non-parametric measure used for measuring the association for two random variables (Wang, 2012; Schober, Boer & Schwarte, 2018). In addition, a Pearson’s correlation analysis has conducted in order to detect multicollinearity problem (Rhoton, 2014). Multicollinearity problem exists when correlation coefficient value exceeds 0.90 (Ratner, 2009).

3.7.3.2 Multiple Linear Regression (MLR) Analysis

MLR has remained as the core analysis in conducting research to test the correlation between the dependent variable and a few independent variables rather than a single variable (Nimon & Oswald, 2013). The purpose of conducting MLR analysis is to examine the magnitude of impact of each culture towards job satisfaction (Jeon, 2015).

Before conducting MLR analysis, it is required to fulfil its assumption testing which comprised of testing for normality, linearity and multicollinearity (Alexopoulos, 2010). The statistical analysis technique is appropriate because the conceptual model comprised many independent variables (Uyanik & Guler, 2013). The MLR equation for this study is shown as below:

\[
JS = \beta_0 + \beta_1CC + \beta_2AC + \beta_3MC + \beta_4HC + \beta_5KSC + \varepsilon
\]

Where: JS = Job satisfaction, CC = Clan Culture, AC = Adhocracy Culture, MC = Market Culture, HC = Hierarchy Culture, KSC = Knowledge Sharing Culture, \( \varepsilon \) = Error Term
3.8 Conclusion

To sum up, the research methodology and settings of this study has been discussed in Chapter 3. The next chapter will be discussing the result of data collected.

CHAPTER 4: DATA ANALYSIS

4.0 Introduction

A pilot test was run before conducting the actual questionnaire distribution. The pilot test result fell within acceptable range and was therefore proceeded to survey distribution. A total of 350 of surveys were collected from the professional accountants and further analysis of result in this chapter. The discussion in chapter 4 encompassed the demographic analysis, reliability and normality test results, and inferential analysis through Pearson’s Correlation and Multiple Linear Regression analysis. All result has been computed using Statistical Analysis System (SAS) 7.11.
4.1 Descriptive Analysis

4.1.1 Demographic Profile of the Respondents

The demographic profile under the survey questionnaires consists of five items such as respondent’s gender, age, years of service with present organization, type of job position, and professional qualifications entitled. Hence, the 350 respondents’ demographic profile was presented as follow.

Figure 4.1: Gender of Respondents

As demonstrated in Figure 4.1, a total of 350 participants has validly responded to the survey. There are 225 female respondents (64%) and 125 male respondents (36%).
The age range of the respondents is shown in Figure 4.2. It can be observed that 239 out of 350 respondents (68.29%) are below 31 years old which makes up the largest portion. This is followed by 48 respondents (13.71%) ranging from 31 to 35 years old and 26 respondents (7.43%) from 41 to 50 years old. The remaining 20 (5.71%) and 17 (4.86%) respondents are from the range of 51 and above as well as from 36 to 40 years old respectively.

Source: Developed for the research
Figure 4.3 has depicted that the respondents with less than 5 years of servicing in current organization had stood out with a total of 266 participants (76.00%). Besides, there were 43 respondents (12.29%) possessed 6 to 10 years of servicing with the current organization in the research. Meanwhile, the professional accountants with working years exceeding 20 years and between 11 to 15 years was found to be 19 (5.43%) and 15 (4.29%) from 350 respondents respectively. Only 7 respondents (2.00%) had 16 to 20 years of working experiences with their current organization.

Source: Developed for the research
In Figure 4.4, the job functions among the respondents were displayed. Based on the result, audit or tax associates were the most active, with 187 out of 350 respondents (53.43%). Subsequently, the seniors had made up of 86 respondents (24.57%) while the partners comprised of 48 respondents (13.71%). Apart from that, similar proportions were shared between directors managers which consisted of 15 (4.29%) and 14 (4.00%) respondents respectively.

Source: Developed for the research
Professional qualifications possessed by the respondents were demonstrated in Figure 4.5. ACCA was manifested as the most popular qualification, as taken by 157 respondents (44.86%). Next, 130 MIA holders (38.57%) had participated in the research. The remaining qualification holders had contributed less than one tenth in the research separately, which comprised of 22 ICAEW holders (6.29%), 22 CIMA holders (6.29%) and 19 MICPA holders (5.43%). Aside from that, there are minority of respondent possessed double qualifications which comprised of 1.14% only.
4.1.2 Central Tendencies Measurement of Constructs

According to Table 4.1 from Appendix D, the central tendencies measurements for each of the constructs were performed and listed down clearly. The mean values for Clan Culture (CC) range from 3.2543 to 3.9343, Adhocracy Culture (AC) ranged from 3.2543 to 3.7714, Market Culture (MC) ranged from 3.7343 to 3.9400, Hierarchy Culture (HC) ranged from 3.5000 to 3.8629, Knowledge Sharing Culture (KSC) ranged from 3.8200 to 4.0457 and Job Satisfaction (JS) range from 3.5743 to 3.6971. The outcome indicated that most of the respondents have chosen “neutral” or “agree” for the items stated in the questionnaire, except for KS1 and KS6 in which the respondents responded with the answer of “agree” or “strongly agree”.

From the results in Table 4.1, CC1 scored the leading standard deviation of 0.9700 whereas MC4 scored the lowest standard deviation of 0.7489. In other word, the standard deviation scored for all variables are above 0.7489 but below 0.9700.

4.2 Scale Measurement

4.2.1 Reliability Test

A reliability test was run to measure the internal consistency of questionnaire items. As refer to previous chapter, the Cronbach’s alpha value of 0.7 and above was considered a good reliable measurement. As reflected in Table 4.2, the Cronbach’s alpha values for all variables have achieved the benchmark of 0.7 with the range of 0.7199 to 0.9197. Therefore, it can be concluded all items are having good internal consistency and they are highly reliable.
From the results, job satisfaction scores the greatest Cronbach’s alpha value of 0.9197 while adhocracy culture obtained the minimum Cronbach’s alpha value of 0.7199.

**Table 4.2: The Summary of Reliability Test**

<table>
<thead>
<tr>
<th>Variables</th>
<th>Number of questions</th>
<th>Cronbach’s alpha value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clan Culture (CC)</td>
<td>6</td>
<td>0.8145</td>
</tr>
<tr>
<td>Adhocracy Culture (AC)</td>
<td>6</td>
<td>0.7199</td>
</tr>
<tr>
<td>Market Culture (MC)</td>
<td>6</td>
<td>0.8489</td>
</tr>
<tr>
<td>Hierarchy Culture (HC)</td>
<td>6</td>
<td>0.8106</td>
</tr>
<tr>
<td>Knowledge Sharing Culture (KSC)</td>
<td>6</td>
<td>0.8645</td>
</tr>
<tr>
<td>Job Satisfaction (JS)</td>
<td>5</td>
<td>0.9197</td>
</tr>
</tbody>
</table>

Source: Developed for the research

### 4.2.2 Normality Test

The purpose of normality test is to ensure the data was normally distributed. From the results showed in Table 4.3 from Appendix D, the items that scored the highest of the skewness and kurtosis values are CC1 (-0.2333) and KSC6 (2.5819) respectively. However, the lowest skewness and kurtosis values items are KSC6 (-1.1840) and AC2 (-0.4355) respectively. As a result, all the items for skewness and kurtosis are within the benchmark which was ranging from -3 to +3 for skewness and from -10 to +10 for kurtosis. Hence, the normality assumption has been fulfilled.
4.3 Inferential Analysis

4.3.1 Pearson’s Correlation Analysis

Table 4.4 indicates the correlation between variables. The result showed a correlation between the range of 0.3098 and 0.5875. Hence, there was no multicollinearity issue as the correlation values were less than 0.90 (Hair, Black, Babin & Anderson, 2010).

<table>
<thead>
<tr>
<th>Variables</th>
<th>CC</th>
<th>AC</th>
<th>MC</th>
<th>HC</th>
<th>KSC</th>
<th>JS</th>
</tr>
</thead>
<tbody>
<tr>
<td>CC</td>
<td>1.0000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AC</td>
<td>0.5636</td>
<td>1.0000</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sig &lt;0.0001</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MC</td>
<td>0.3960</td>
<td>0.4221</td>
<td>1.0000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sig &lt;0.0001</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HC</td>
<td>0.3867</td>
<td>0.3268</td>
<td>0.5569</td>
<td>1.0000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sig &lt;0.0001</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>KSC</td>
<td>0.5875</td>
<td>0.4555</td>
<td>0.3471</td>
<td>0.4682</td>
<td>1.0000</td>
<td></td>
</tr>
<tr>
<td>Sig &lt;0.0001</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>JS</td>
<td>0.5827</td>
<td>0.5038</td>
<td>0.3098</td>
<td>0.2868</td>
<td>0.5395</td>
<td>1.0000</td>
</tr>
<tr>
<td>Sig &lt;0.0001</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Developed for the research

In conclusion, the strongest correlation fell between CC and JS with \( r = 0.5827 \), following with KSC, AC and MC. The weakest correlation was found between HC and JS with \( r = 0.2868 \).
4.3.2 Multiple Linear Regression (MLR) Analysis

Table 4.5 presented the R-square value for the conceptual framework developed in this study. The result shows an R-square value of 0.4291 indicates that the five IVs selected for this study are only accounted for 42.91% of variation in JS. However, the remaining 57.09% refers to other determinants of JS. Similar with past studies such as Gull and Azam (2012) and Ashraf and Rezaie (2015) only achieved 0.039 and 0.290 respectively while another recent study from Fatima (2016) showed a higher R-square value of 0.414. Hence, the R-square value is considered to be acceptable from past studies result.

Table 4.5: Model Summary

<table>
<thead>
<tr>
<th>Root MSE</th>
<th>Dependent Mean</th>
<th>Coefficient Variation</th>
<th>R-Square</th>
<th>Adjusted R-Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.5860</td>
<td>3.6429</td>
<td>16.0861</td>
<td>0.4291</td>
<td>0.4208</td>
</tr>
</tbody>
</table>

Source: Developed for the research

Table 4.6 illustrated the F-value for this research. The F-value shown in the table is 51.71 (moderately high) with p-value less than 0.0001 (p-value < 0.05). It could be concluded that at least one of the five cultures can be significantly influences the job satisfaction among accountants. Therefore, model-fit is achieved.

Table 4.6: Analysis of Variance

<table>
<thead>
<tr>
<th>Source</th>
<th>DF</th>
<th>Sum of Squares</th>
<th>Mean Square</th>
<th>F Value</th>
<th>Pr&gt;F</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>5</td>
<td>88.79</td>
<td>17.76</td>
<td>51.71</td>
<td>&lt;0.0001</td>
</tr>
<tr>
<td>Error</td>
<td>344</td>
<td>118.13</td>
<td>0.34</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Corrected Total</td>
<td>349</td>
<td>206.92</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Developed for the research
Table 4.7 showed that the tolerance values for all the IVs are ranging from 0.531 to 0.6202 while the range for variance inflation factors is between 1.6122 and 1.8794. The absence of multicollinearity has been proved as the tolerance values are exceeding 0.4 (Adeboye, Fagoyinbo & Olatayo, 2014) and the values of variance inflation factors are well below 10 (Yoo et al., 2014; Daoud, 2017).

**Table 4.7: Multiple Linear Regression**

| Variable | Parameter Estimate | Pr > |t| | Standardized Estimate | Tolerance | Variance Inflation | Hypotheses Testing |
|----------|-------------------|------|---------------------|----------------------|-----------|-------------------|-------------------|
| Intercept | 0.0199 | 0.9386 | 0 | 0 | 0 | Supported |
| CC | 0.3907 | <.0001 | 0.3119 | 0.5321 | 1.8794 | Supported |
| AC | 0.2764 | <.0001 | 0.2057 | 0.6202 | 1.6122 | Supported |
| MC | 0.0377 | 0.5643 | 0.0299 | 0.6183 | 1.6172 | Not supported |
| HC | -0.0565 | 0.3842 | -0.0457 | 0.6026 | 1.6596 | Not supported |
| KSC | 0.3269 | <.0001 | 0.2736 | 0.5728 | 1.7459 | Supported |

Source: Developed for the research

P-value is used as an indicator to determine whether the association between each IV and DV is significant. The relationship will be declared as statistical significant with the condition that p-value of the IV is below 0.005 and otherwise insignificant (Greenland et al., 2016). The p-value of less than 0.005 will lead to the rejection of null hypothesis and acceptance of alternative hypothesis (Nahm, 2017). With reference to table 4.15, three out of five of the hypotheses for the IVs are being supported which are H₁(CC), H₂(AC), H₅(KSC) by having the p-values of less than 0.005. In contrast, MC and HC are having the p-values of 0.5643 and 0.3842 respectively which has exceeded the threshold and therefore their hypotheses are not being supported. As a result, CC, AC and KSC are possessing a significant correlation with JS. However, MC and HC are not the significant predictors of JS.

Besides, the parameter estimate is used to rank the importance of IVs in terms of the magnitude of impact brought by each IV to the DV (Schneider, Hommel & Blettner, 2010; Nathans, Oswald & Nimon, 2012). Based on the Table 4.7, JS can be best explained by CC since it shows the highest parameter estimate which is 0.39070.
It is followed by KSC ($\beta=0.32688$), AC ($\beta=0.32688$), and MC ($\beta=0.03770$) while HC ($\beta=-0.05645$) is having the least impact on JS.

Thus, the regression equation is developed as:

$$ JS = 0.01985 + 0.39070 \text{(CC)} + 0.27635 \text{(AC)} + 0.32688 \text{(KSC)} $$

Based on the equation, there will be an increase in JS by 0.3970, 0.27635, 0.03770 and 0.32688 when CC, AC, MC and KSC increase by 1 respectively if the other four IVs remain static. By substituting the value of zero for all IVs, the average value of JS will be 0.01985 as indicated by the intercept value. To sum up, it was detected that CC is the best predictor of JS owing to the fact that it has the greatest effect on JS in this study.

4.4 Conclusion

The results of data analysis were interpreted in Chapter 4. $H_1$, $H_2$, $H_5$ are the hypotheses that are being supported while $H_3$ and $H_4$ are hypotheses that are not being supported. The next chapter is going to provide a summary for data analysis and relevant justifications based on the hypothesis testing. Implications, limitations and suggestions for this research were deliberated in the next chapter.
CHAPTER 5: DISCUSSION, CONCLUSION AND IMPLICATIONS

5.0 Introduction

The interpretation and analysis of data collected was carried out in the previous chapter. In this chapter the data analysed will be summarised to decide supported hypotheses. At the same time, the implications, limitations together with the recommendations will also be covered in this chapter.

5.1 Summary of Statistical Analysis

5.1.1 Summary of Descriptive Analysis

The summarized information of demographic profile of professional accountants was shown in Table 5.1. A total of 350 professional accountant participated in this research. Out of the 350 respondents, 125 respondents (35.71%) are male and 225 respondents (64.29%) are female. Besides, majority of the respondents are below 30 years old (68.29%) and worked for the current organization for less than 5 years (76%). Among the 350 respondents, 187 of them worked as audit/tax associate (53.43%), followed by 86 of them holding senior position (24.57%).
On the other hand, there are 157 respondents (44.23%) having ACCA qualification and 135 of them (38.03%) having MIA qualification.

### Table 5.1: Summarized Information of Demographic Profile

<table>
<thead>
<tr>
<th>Profile</th>
<th>Category</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td>Male</td>
<td>125</td>
<td>35.71</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>225</td>
<td>64.29</td>
</tr>
<tr>
<td>Age</td>
<td>31 or less</td>
<td>239</td>
<td>68.29</td>
</tr>
<tr>
<td></td>
<td>31-35</td>
<td>48</td>
<td>13.71</td>
</tr>
<tr>
<td></td>
<td>36-40</td>
<td>17</td>
<td>4.86</td>
</tr>
<tr>
<td></td>
<td>41-50</td>
<td>26</td>
<td>7.43</td>
</tr>
<tr>
<td></td>
<td>51 and above</td>
<td>20</td>
<td>5.71</td>
</tr>
<tr>
<td>Year of Service</td>
<td>5 years or less</td>
<td>266</td>
<td>76</td>
</tr>
<tr>
<td></td>
<td>6-10 years</td>
<td>43</td>
<td>12.29</td>
</tr>
<tr>
<td></td>
<td>11-15 years</td>
<td>15</td>
<td>4.29</td>
</tr>
<tr>
<td></td>
<td>16-20 years</td>
<td>7</td>
<td>2.00</td>
</tr>
<tr>
<td></td>
<td>21 years and above</td>
<td>19</td>
<td>5.43</td>
</tr>
<tr>
<td>Job Position</td>
<td>Audit/Tax Associate</td>
<td>187</td>
<td>53.43</td>
</tr>
<tr>
<td></td>
<td>Senior</td>
<td>86</td>
<td>24.57</td>
</tr>
<tr>
<td></td>
<td>Manager</td>
<td>14</td>
<td>4.00</td>
</tr>
<tr>
<td></td>
<td>Director</td>
<td>15</td>
<td>4.29</td>
</tr>
<tr>
<td></td>
<td>Partner</td>
<td>48</td>
<td>13.71</td>
</tr>
<tr>
<td>Professional Qualification</td>
<td>MIA</td>
<td>130</td>
<td>38.57</td>
</tr>
<tr>
<td></td>
<td>ACCA</td>
<td>157</td>
<td>44.86</td>
</tr>
<tr>
<td></td>
<td>CIMA</td>
<td>22</td>
<td>6.29</td>
</tr>
<tr>
<td></td>
<td>ICAEW</td>
<td>22</td>
<td>6.29</td>
</tr>
<tr>
<td></td>
<td>MICPA</td>
<td>19</td>
<td>5.43</td>
</tr>
<tr>
<td></td>
<td>Combination of more than one</td>
<td>5</td>
<td>1.14</td>
</tr>
</tbody>
</table>

Source: Developed for the research

### 5.1.2 Summary of Central Tendencies Measurement of Constructs

The minimum and maximum of mean and standard deviation for respective variables is summarized as in Table 5.2.
5.1.3 Summary of Scale Measurement

From the reliability test, the Cronbach alpha falls within the range of 0.7199 to 0.9197 for all the variables whereas the normality test also marked with the range of skewness (-1.1840 to -0.2333) and kurtosis (-0.4355 to 2.5819).
5.1.4 Summary of Inferential Analysis

As presented in Table 5.3, the multicollinearity issue is absent. The reason being Pearson’s correlation value is less than 0.9 for all IVs (Hair, Black, Babin & Anderson, 2010). In addition, it is further supported by over than 0.4 in tolerance value and below than 10.0 in variance inflation value for all IVs.

Table 5.3: Summarized Information on MLR

<table>
<thead>
<tr>
<th>Variable</th>
<th>Tolerance Value</th>
<th>Variance Inflation</th>
</tr>
</thead>
<tbody>
<tr>
<td>CC</td>
<td>0.5321</td>
<td>1.8795</td>
</tr>
<tr>
<td>AC</td>
<td>0.6203</td>
<td>1.6122</td>
</tr>
<tr>
<td>MC</td>
<td>0.6183</td>
<td>1.6173</td>
</tr>
<tr>
<td>HC</td>
<td>0.6026</td>
<td>1.6596</td>
</tr>
<tr>
<td>KSC</td>
<td>0.5728</td>
<td>1.7459</td>
</tr>
</tbody>
</table>

Source: Developed for the research

A summarized information on MLR. H₁, H₂ and H₅ in Table 5.4 showed that the IVs possessed significant relationship with work satisfaction. Meanwhile, job satisfaction as according to the result in H₃ and H₄, do not have significant connection with the market culture and hierarchy culture. In general, IVs in this study has influenced job satisfaction by 42.91% as the R-square value is 0.4291.

Table 5.4: Summarized Information on MLR

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Multiple Linear Regression</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>H₁</td>
<td>P-value &lt;.0001 Beta 0.3907</td>
<td>Supported</td>
</tr>
<tr>
<td>H₂</td>
<td>P-value &lt;.0001 Beta 0.2764</td>
<td>Supported</td>
</tr>
<tr>
<td>H₃</td>
<td>0.5643 Beta 0.0377</td>
<td>Not Supported</td>
</tr>
<tr>
<td>H₄</td>
<td>0.3842 Beta -0.0565</td>
<td>Not Supported</td>
</tr>
<tr>
<td>H₅</td>
<td>P-value &lt;.0001 Beta 0.3269</td>
<td>Supported</td>
</tr>
</tbody>
</table>

Source: Developed for the research
5.2 Discussions of Major Findings

5.2.1 Clan Culture

Table 5.5: Clan Culture

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>$H_1$: There is a significant positive relationship between clan culture and job satisfaction.</td>
<td>Supported</td>
</tr>
</tbody>
</table>

Source: Developed for the research.

Clan culture is able to significantly and positively influence job satisfaction as indicated by the results shown in Table 5.5. The result is correspondence with the past studies done by Dadgar, Barahoue, Mohammadi, Ebrahimi and Ganjali (2013), Koutroumanis, Alexakis and Dastoor (2015), Badawy, Kamel and Magdy (2016), Yaoprukcha and Kardkarnkla (2014) as well as Heritage, Pollock and Roberts (2014).

Dadgar, Barahoue, Mohammadi, Ebrahimi and Ganjali (2013) stressed that the positive outcome in clan culture is due to the easy-going environment established. The opportunities to participate in reaching consensus during decision making have generated a sense of belongingness. Similarly, the study conducted by Badawy, Kamel and Magdy (2016) pointed out that clan culture could encourage job engagement and group discussions. Hence, Clan Culture is the most significant cultural factor as it can build a stronger bond between each other in the workplace.

Consequently, professional accountants who work under clan culture may encounter lesser arguments among colleagues as mutually-agreed decisions could be arrived through discussions which will enhance cohesiveness, level of trust and degree of participation. Clan culture which allocates considerable attention to personal values and respect for people is thus the strongest predictor of job satisfaction because everyone has their dignity and they are born with the right to be respected.
5.2.2 Adhocracy Culture

Adhocracy culture is having significant and favourable relationship with job satisfaction as depicted by the result presented in Table 5.6. The result was align with the past studies such as Ashraf and Rezaie (2015); Shurbagi and Zahari (2014); Aldhuwaihi and Shee (2015), and Savić and Savić (2014).

The result supported the positive relationship due to the innovative and creative culture (Ashraf & Rezaie, 2015). Furthermore, an innovative culture is able to inspire employee in overcoming issues faced and encourage new thinking openly which excite the satisfactions among employees (Goryachev, 2018).

Hence, the professional accountants were predicted to prefer adhocracy culture within organization as they could reconfigure themselves rapidly and foster the adaptability in responding to the changing business trends and rules and regulations. Owing to the fact that majority of the respondents is below 31 years old who are millennials, flexibility is highly demanded by them (The 2017 Deloitte Millennial Survey, 2017; Nale, 2018). Thus, flexible working arrangement could reduce job dissatisfaction as accountants achieve a better work life balance. As a result, the job satisfaction escalates when flexible and innovative culture was implemented.

Table 5.6: Adhocracy Culture

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>H$_2$: There is a significant positive relationship between adhocracy culture and job satisfaction.</td>
<td>Supported</td>
</tr>
</tbody>
</table>

Source: Developed for the research.
5.2.3 Market Culture

Table 5.7: Market Culture

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>H3: There is a significant negative relationship between market culture and job satisfaction.</td>
<td>Not Supported</td>
</tr>
</tbody>
</table>

Source: Developed for the research.

From Table 5.7, the market culture was concluded as not having significant relationship towards job satisfaction among professional accountants in accounting firms, Malaysia. Unfortunately, the results showed a contradict relationship with the significant past studies (Scammon et al., 2014; Pinho, Rodrigues & Dibb, 2014; Panagiotis, Alexandros & George, 2014; Reis, Trullen & Story, 2016; Din & Ghetany, 2016).

However, a not significant result reflects under the relationship among faculty members in Punjab’s medical centre (Khurshid & Awan, 2017). Furthermore, Malhotra (2017) argued that the main contributor for employee working in a competitive position was the recognition of work. Although the employee might be satisfied with the job but it is not necessary to create high performance in work. Thus, the market culture which concerned on the success of work and performance is not suitable as the predictor for job satisfaction. On top of that, the success of achieving goals emphasizes on concrete business performance and does not reflect from the employee’s happiness level (Harter & Mann, 2019).

It could be predicted that the market culture which drives business goals focused on work performance does not have relationship with satisfaction level of professional accountants due to the agreeableness cognition to serve company as their own responsibilities. Thus, the market culture has no significant relationship to job satisfaction.
5.2.4 Hierarchy Culture

As shown in Table 5.8, hierarchy culture is lacking of predicting ability of job satisfaction among professional accountants in accounting firms. This result is aligned with the past study done by Heritage, Pollock and Roberts (2014) and it is further supported by the research conducted Ashraf and Rezaie (2015) and Gull and Azam (2012). However, it is in contrary with the findings from the past studies conducted by Kwakye (2018); Zeleke and Beyene (2015); Monga, Monga, Mahajan and Monga (2015) and Samuel (2015).

The general perceptions of accounting firms include long working hours, tight deadlines as well as strict rules and regulations. This is definitely true because accountants have to comply with professional standards to ensure that the stakeholders’ rights are being well protected (Rakowska, Valdes-Conca & Juana Espinosa, 2018). Therefore, the rigid work practices and tight deadlines are prevalent and unavoidable cultures in accounting firms which is known as hierarchy culture in this study. As such, this culture is taken for granted in accounting firms and it can be assumed that the professional accountants have adapted themselves to the highly formalized workplace and consequently causing hierarchy culture to have a very limited effect on job satisfaction (Heritage, Pollock and Roberts, 2014).

Besides, it was widely accepted that promotion in accounting firm is based on paper qualifications such as ACCA, MIA CIMA and so on. By holding professional qualifications in accounting, it is most likely that they will get higher salaries through

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>H₄: There is a significant negative relationship between hierarchy culture and job satisfaction.</td>
<td>Not Supported</td>
</tr>
</tbody>
</table>

Source: Developed for the research.
Organizational culture as an influencer to job satisfaction in accounting firms, Malaysia

increased rankings as compared with those employees in junior level. By receiving a higher compensation, it is reasonable for professional accountants to encounter increased workload and job stress due to widen job scopes and greater responsibilities.

According to the findings from the research of Zotorvie, Kudo and Adade (2017), basic salary is the most dominant factor in determining job satisfaction and turnover intention among professional accountants. Therefore, professional accountants can be known as compensation satisfiers in which they are more concerned with financial rewards instead of the hierarchy culture that they have got used to it. As a result, the absence of significant link between hierarchy culture and job satisfaction is evidenced.

5.2.5 Knowledge Sharing Culture

Table 5.9: Knowledge Sharing Culture

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>H$_5$: There is a significant positive relationship between knowledge sharing culture and job satisfaction.</td>
<td>Supported</td>
</tr>
</tbody>
</table>

Source: Developed for the research.

Table 5.9 supports the significant and positive relationship between knowledge sharing culture and job satisfaction. The result is aligned with the past studies conducted by Raisi and Forutan (2017), Kianto, Vanhala and Heilmann (2016), Tarigh and Nezhad (2016), Saeed (2016) and Trivellas, Akrivouli, Tsifora & Tsoutsa (2015).

The finding suggests that accountants prefer a knowledge and experiences sharing working environment. Generally, knowledge sharing is the key component under Knowledge Management Process in affecting job satisfaction (Kianto, Vanhala & Heilmann, 2016). This is due the fact that accounting firm is a kind of professional
service firms in which the accountants provide services to their clients based on their specialized knowledge and qualifications. Thereby, accounting firm can be known as knowledge-intensive firm in which knowledge sharing can adds value to the services provided in respect of effectiveness, efficiency and quality of assurance (Janus, 2016).

Therefore, knowledge sharing culture that promotes the sharing of experiences allows the professional accountants to gain better analytical skills, problem solving skills and other job-related skills and consequently results in self-improvement which can enhance job meaningfulness and job satisfaction.

5.3 Implications of the Study

5.3.1 Theoretical Implications

This study has assured the association between organizational cultures (which constructed under CVF) and JS in accounting firms. CC and AC have been empirically proven to have a significant positive relationship and this result is serving as a further support for the studies done by (Gull & Azam, 2012; Badawy, Kamel & Magdy, 2016; Saleem, Ashraf & Mir, 2018). On the other hand, the association exists between HC, MC and JS has been proven as not significant and this result is contributing a new perspective for future researches. This study is therefore served as a reference for future researchers who are going to carry out a research in accounting sector.

While past studies employed CVF alone to study the effects of each culture under this framework towards JS, this study contributes by integrating CVF with KSC since KSC has been proven as one of the determinants of JS in the studies conducted by (Trivellas,
Akrivouli, Tsifora & Tsoutsa, 2015; Raisi & Forutan, 2017). As such, this study has further strengthened the validity of outcomes found in past studies because KSC is being ranked as the second most significant predictor of JS as its parameter estimates ("β") is higher than that of AC, MC and HC.

Apart from that, this study could be served as a further clarification for the doubt that whether CVF is applicable in Malaysia accounting firms because numerous past studies are devoting their attention to banking industry (Beliasa, Kouveliosa, Vairaktarakisb & Sdrolias, 2015), insurance industry (Loo, 2018), education industry (Chan, Wong & Wok, 2017) and healthcare industry (Janjua, Ahmad & Afzal, 2014) in western countries. With an R-square value of 0.4291, it has proven that the conceptual framework developed in this research is appropriate to study job satisfaction within accounting industry of Malaysia. This is owing to the fact that the research done by Ashraf and Rezaie (2015) in studying the relationships between all cultures under CVF and JS has achieved an R-square value of 0.290 only.

5.3.2 Managerial Implications

CC has been determined to be the most significant predictor of JS in this study. As the significance of personal values and respect for people is generally agreed across the broad and this presumption has been fulfilled by clan culture, the stronger predicting ability in clan culture towards job satisfaction as compared with other variables could then be justified. Hence, management is suggested to cultivate a collaborative working environment in accounting firms by introducing the principles of openness, trust and transparency in which the accountants will feel comfortable to work with each other in a team. This can be done by promoting team discussion, making documents and information accessible by everyone and encouraging sharing of work progress.
Besides, KSC is the second most important predictor of JS. Therefore, management is recommended to promote KSC within accounting firms whereby everyone is willing to share their skills, knowledge and best practices. Human resources management practices that could be considered may include developing a knowledge repository, having mentoring, coaching, training and sharing sessions with the involvement of senior management and employees across all ranks, and rewarding knowledge sharing behavior.

By considering the significant positive impact of AC on JS, it has indicated that innovation and flexibility are having remarkable effects in boosting job satisfaction. The key step to innovate is that the management should send their employees to trainings, seminars and conferences to keep pace with the changing business environments and client needs. Furthermore, this study has provided insight to the Ministry of Human Resource Malaysia who can consider to implement flexible working policy such as remote working to address the talent attraction and retention issue within accounting industry.

Lastly, MC and HC are found to have no significant impact on JS. Hence, management and Ministry of Human Resource Malaysia should pay more attention to CC, KSC and AC when implementing changes. By prioritizing these three cultures in nurturing the best fit OC in accounting firms, this study is offering contribution to the community in accounting industry in a way that they will be able to work under their desired OC with increased job satisfaction and eventually leading to better performance which will in turn adding value to the professional services provided to their clients.
5.4 Limitations of the Study

The limitations stated are acknowledged but they do not detract from the significance of findings and merely served as a platform for future research.

As cross-sectional approach is being employed in this study, it involves only a single collection of data at a particular time and therefore comparison over time is not allowed (Sedgwick, 2014; Caruana, Roman, Hernandez-Sanchez & Solli, 2015). As a result, the relevance of findings from this study may be impaired in future.

Besides, the adoption of quantitative research method is another constraint in respect of research design of this study. The use of survey as an instrument of data collection may provide less meaningful insights regarding the issue in this study because the questions in survey are well structured causes the feelings and opinions of the respondents are limited to the predetermined settings (Daniel, 2016; Queiros, Faria & Almeida, 2017).

Furthermore, this study does not take sample from each and every state proportionally to their total number of accounting firms in order to determine how many sets of surveys to be collected from each state. Owing to the limitations in terms of sampling technique, sampling bias occurs as some of the states may be underrepresented and thus affecting the accuracy of the results in this study (Sharma, 2017).
5.5 Recommendations for Future Research

First and foremost, a longitudinal approach is recommended to provide additional insights for cultural dimensions research. This is because the cultural values and beliefs have non-static impact towards satisfactions level within organization (Baptista & Oliveria, 2015). Moreover, a longitudinal study is able to link the emotions towards organizational culture and job satisfaction due to the long-term data collections (Barsade & O’Neill, 2014). Hence, the findings of employee working in different culture settings would be more accurate.

Apart from that, the study is recommended to adopt qualitative research method instead of quantitative research. The qualitative research is more suitable to assess respondent’s inner experience towards cultural settings in organization such as having ‘in-depth’ interview to reveal the personal perspective towards the event (Hammarberg, Kirkman & Lacey, 2016). In this study, the elicit features in presenting job satisfaction experience (Leung, 2013) such as “Definitely agree to like my job” might have different assumption among professional accountants. Therefore, a deeper understanding on the score graded in satisfactory context should be analysed through qualitative research (Rahman, 2017).

Although the percentages of accounting firms covering seven states have achieved a good generalization of population, however a wider geographical area covering all the states in Malaysia could suggest a better representation in this study. Thus, a stratified sampling method could be used to amplify the representative of population and accuracy of results that reduces sampling bias (Taherdoost, 2016). The future researcher may stratify the samples based on numbers of registered MIA firms over Malaysia and supplement the location of firms in demographic profile for sampling methods purpose. Each firms could proposed to have one representative to answer the questionnaire so that the stratified number will be accurate and reasonable.
5.6 Conclusion

To sum up, clan culture, adhocracy culture and knowledge sharing culture are serving as welcoming cultures in accounting firms which are significantly and positively linked to job satisfaction among professional accountants while hierarchy culture and market culture does not establish any significant connection with job satisfaction. The research objectives of this study have been accomplished in which the influence of the types of organization culture on job satisfaction in accounting firms, Malaysia has been investigated.
REFERENCES


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### APPENDICES

**Appendix A: Summary of Past Empirical Studies**

*Summary of Past Empirical Studies on Clan Culture (1st independent variable)*

<table>
<thead>
<tr>
<th>Study</th>
<th>Country</th>
<th>Data</th>
<th>Major Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dadgar, Barahoue, Mohammadi, Ebrahimi and Ganjali (2013)</td>
<td>Iran</td>
<td>385 surveys were distributed among health personnel’s of Zahedan University of Medical Sciences</td>
<td>Clan culture had positive and significant relationship as the culture has established friendly environment and emphasized on consensus decisions.</td>
</tr>
<tr>
<td>Koutroumanis, Alexakis and Dastoor (2015)</td>
<td>United State</td>
<td>166 questionnaires were collected from employees of the restaurants in South Florida</td>
<td>Clan culture had a positive relationship with the intention to stay among the employees due to the present of commitment as a mediation.</td>
</tr>
<tr>
<td>Heritage, Pollock and Roberts (2014)</td>
<td>Australia</td>
<td>328 surveys were filled in by public sector or private health employees from Western Australia</td>
<td>Clan culture had significant positive correlation to job satisfaction due to the employees tend to perceive the organization as extended family.</td>
</tr>
<tr>
<td>Badawy, Kamel and Magdy (2016)</td>
<td>Egypt</td>
<td>127 survey questionnaires were collected from MBA course participants</td>
<td>Clan culture had a strongest positive relationship with job satisfaction.</td>
</tr>
<tr>
<td>Yaoprukchai and Kardkarnklai (2014)</td>
<td>Thailand</td>
<td>68 surveys were collected from employees of one multinational pharmaceutical company</td>
<td>Clan culture positively affect the satisfaction of employees for its family-like workplace and teamwork -focused value.</td>
</tr>
</tbody>
</table>
**Summary of Past Empirical Studies on Adhocracy Culture (2nd independent variable)**

<table>
<thead>
<tr>
<th>Study</th>
<th>Country</th>
<th>Data</th>
<th>Major Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aldhuwaihi and Shee (2015)</td>
<td>Saudi Arabia</td>
<td>Questionnaire was distributed to 912 employees from the 12 retail banks in different locations across the city of Riyadh, and represents six per cent of the employee population.</td>
<td>Organisations dominated by adhocracy culture were more likely to have positive employee job satisfaction.</td>
</tr>
<tr>
<td>Savić and Savić (2014)</td>
<td>Slovenia</td>
<td>The Organization Culture Assessment Instrument (OCAI) and Index of Work Satisfaction questionnaires were were distributed to 880 groups of employees.</td>
<td>A major performance indicator of any healthy organization is job satisfaction, which is statistically significantly positively associated with organizational cultures of clan, market and adhocracy.</td>
</tr>
<tr>
<td>Ashraf and Rezaie (2015)</td>
<td>Iran</td>
<td>Survey questionnaire from 358 faculty members of Islamic Azad University of Fars province</td>
<td>Adhocracy organizational culture is the strongest predictor for job satisfaction of faculty members.</td>
</tr>
<tr>
<td>Shurbagi and Zahari (2014)</td>
<td>Libya</td>
<td>280 questionnaires were distributed to Employees from oil and gas industry in Libya</td>
<td>The relationship between the variables of the study such as job satisfaction, organizational culture and organizational commitment was positive and significant relationship.</td>
</tr>
<tr>
<td>Ozturk, Hancer and Wang (2014)</td>
<td>Turkey</td>
<td>600 questionnaires were distributed to hotel employees in Turkey</td>
<td>Adhocracy organizational culture is negatively related to turnover intention of hotel employees</td>
</tr>
</tbody>
</table>
### Summary of Past Empirical Studies on *Market Culture (3rd independent variable)*

<table>
<thead>
<tr>
<th>Study</th>
<th>Country</th>
<th>Data</th>
<th>Major Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reis, Trullen and Story (2016)</td>
<td>Brazil</td>
<td>Email survey of 890 professionals from a database of current attendees or former attendees of graduate and postgraduate programs of a business school in Brazil.</td>
<td>Market culture has negative influence on the work engagement due to the excessive fixation of results and highly focus on the productivity of work leads to lower meaningful towards job attitude.</td>
</tr>
<tr>
<td>Din and Ghetany (2016)</td>
<td>Egypt</td>
<td>175 survey questionnaire were distributed to Engineering employees and support employees in American Multinational subsidiary operating in the oil and gas industry.</td>
<td>Market culture has significantly and negative impact on employee’s job satisfaction due to the major transformation in oil and gas industry leads to the lack of sense of securities to meet organizational goals.</td>
</tr>
<tr>
<td>Panagiotis, Alexandros and George (2014)</td>
<td>Zografou</td>
<td>475 survey questionnaire were distributed to employees in public sector organization in the city of Zografou.</td>
<td>Market culture has negative correlation to motivation.</td>
</tr>
<tr>
<td>Scammon et al. (2014)</td>
<td>England</td>
<td>162 surveys questionnaire were collected from providers and staff working in primary care clinics located at Salt Lake City, UT.</td>
<td>Market culture is positively associated with the job satisfaction. This was due to the strong market culture reflects the recognition of delivering quality care increases the satisfaction of providers.</td>
</tr>
<tr>
<td>Pinho, Rodrigues and Dibb (2014)</td>
<td>Portugal</td>
<td>143 survey questionnaires were collected from non-profit healthcare organizations in Portugal</td>
<td>Market culture positively influence the organization performance due to the market-oriented behaviors promotes organizational success.</td>
</tr>
</tbody>
</table>
Summary of Past Empirical Studies on Hierarchy Culture (4th independent variable)

<table>
<thead>
<tr>
<th>Study</th>
<th>Country</th>
<th>Data</th>
<th>Major Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Santos, Rivera, Pinto and Oliveira (2018)</td>
<td>Brazil</td>
<td>1735 survey questionnaire were distributed to the bank clerks from 26 Brazilian states and the Federal District.</td>
<td>Hierarchy culture is having no significant relationship with affective commitment but having a significant relationship with job satisfaction.</td>
</tr>
<tr>
<td>Kwakye (2018)</td>
<td>Ghana</td>
<td>203 self-administered questionnaire were distributed to administrative staffs in chosen private universities.</td>
<td>Bureaucratic culture significantly influences employee turnover.</td>
</tr>
<tr>
<td>Zeleke and Beyene (2015)</td>
<td>Ethiopia</td>
<td>146 survey questionnaire were distributed to the instructors in St’s Mary University College.</td>
<td>Instructor who scores high in hierarchy culture experiences lower level of job satisfaction.</td>
</tr>
<tr>
<td>Monga, Monga, Mahajan and Monga (2015)</td>
<td>India</td>
<td>382 survey questionnaire were sent to managers large pharmaceutical companies situated in Solan and Sirmour districts of Himachal Pradesh.</td>
<td>Hierarchy culture is found to be significant and negatively correlated with job commitment.</td>
</tr>
<tr>
<td>Samuel (2015)</td>
<td>Nigeria</td>
<td>315 self-administered questionnaire were distributed to the staff in the Test Development Division of the National Examinations Council (NECO).</td>
<td>Hierarchy culture is significantly and positively correlated with job stress.</td>
</tr>
<tr>
<td>Heritage, Pollock and Roberts (2014)</td>
<td>Australia</td>
<td>328 sets of online questionnaire distributed to the employees in public and private healthcare organizations.</td>
<td>Hierarchy culture is an insignificant predictor of job satisfaction.</td>
</tr>
</tbody>
</table>
### Summary of Past Empirical Studies on Knowledge Sharing Culture (5th independent variable)

<table>
<thead>
<tr>
<th>Study</th>
<th>Country</th>
<th>Data</th>
<th>Major Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trivellas, Akrivouli, Tsifora and Tsoutsa (2015)</td>
<td>Greece</td>
<td>84 valid questionnaires were distributed to employees in accounting firms in which include front-line employees and supervisors</td>
<td>Accounting managers is more likely to achieve higher job satisfaction under knowledge sharing culture and subsequently effectiveness with general competencies.</td>
</tr>
<tr>
<td>Kianto, Vanhala and Heilmann (2016)</td>
<td>Finnish</td>
<td>824 web-based questionnaires were distributed to members of Finnish municipal organization.</td>
<td>Knowledge management practice is significantly linked with high job satisfaction. Knowledge sharing is the key process towards promoting satisfaction in most employees group.</td>
</tr>
<tr>
<td>Saeed (2016)</td>
<td>Libya</td>
<td>100 closed-ended questionnaires were distributed to employees in Mellitah Oil Company.</td>
<td>It was found that job satisfaction and knowledge sharing are significantly correlated. The higher the job satisfaction, the higher the employees’ intention to share knowledge to others.</td>
</tr>
<tr>
<td>Tarigh and Nezhad (2016)</td>
<td>Iran</td>
<td>285 questionnaires were distributed to employees of 16 companies.</td>
<td>Job satisfaction and friends from work can enhance innovative organizational services while knowledge sharing acts as a catalyst for innovation.</td>
</tr>
<tr>
<td>Raisi and Forutan (2017)</td>
<td>Iran</td>
<td>159 questionnaires were distributed to employees working in Bank Sepah Branches in Shiraz.</td>
<td>The result indicates that there is a positive and significant relationship between knowledge sharing culture and job satisfaction.</td>
</tr>
</tbody>
</table>
### Summary of Past Empirical Studies on Job Satisfaction (Dependent variable)

<table>
<thead>
<tr>
<th>Study</th>
<th>Country</th>
<th>Data</th>
<th>Major Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sinaga, Siburian and Lubis (2018)</td>
<td>Indonesia</td>
<td>143 teachers in junior high schools</td>
<td>There was a significant positive relationship between the organizational culture and job satisfaction because the positive organizational culture can promote willingness to commit towards the organization.</td>
</tr>
<tr>
<td>Martínez-León, Olmedo-Cifuentes and Ramón-Llorens (2018)</td>
<td>Spain</td>
<td>846 Spanish engineers</td>
<td>Organizational culture is positively linked to job satisfaction as it is able to motivate the employees to perform within an organization.</td>
</tr>
<tr>
<td>Chipunza and Malo (2017)</td>
<td>South Africa</td>
<td>274 full-time academic professionals</td>
<td>Job satisfaction showed a positive outcome derived from organizational culture, which serve as a support for the academic professionals in the institutions.</td>
</tr>
<tr>
<td>Meng and Berger (2019)</td>
<td>United States</td>
<td>838 public relations professionals working in a variety of organizations</td>
<td>Supportive organizational culture is positively correlated to job satisfaction as the organization emphasizes on discussion and communication among employees as well as understand their values.</td>
</tr>
<tr>
<td>Dirisu et al. (2018)</td>
<td>Nigeria</td>
<td>205 managers and supervisors of hotels</td>
<td>There is significant relationship between overall organizational culture and job satisfaction because the organizational cultures could affect the employees’ attitudes toward organization.</td>
</tr>
</tbody>
</table>
## Appendix B: Variables & Measurement

<table>
<thead>
<tr>
<th>Variables</th>
<th>Items</th>
<th>Description of items</th>
<th>Measurement</th>
<th>Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Job Satisfaction (Dependent variable)</strong></td>
<td>JS1</td>
<td>My job is very pleasant.</td>
<td>Five-point Likert scale 1=Strongly disagree 2= Disagree 3= Neutral 4= Agree 5= Strongly agree</td>
<td>Gibbs and Ashill (2013)</td>
</tr>
<tr>
<td></td>
<td>JS2</td>
<td>I am highly satisfied with my job.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>JS3</td>
<td>I am very enthusiastic about my work.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>JS4</td>
<td>I find real enjoyment in my work.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>JS5</td>
<td>I definitely like my job.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Clan Culture (Independent variable 1)</strong></td>
<td>CC1</td>
<td>My organization is a very special place to share my feelings.</td>
<td>Five-point Likert scale 1=Strongly disagree 2= Disagree 3= Neutral 4= Agree 5= Strongly agree</td>
<td>Fatima (2016)</td>
</tr>
<tr>
<td></td>
<td>CC2</td>
<td>The leaders of my organization are generally considered to be mentors.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>CC3</td>
<td>The management style in my organization is characterized by teamwork.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>CC4</td>
<td>The glue that holds my organization together is loyalty and mutual trust.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>CC5</td>
<td>My organization emphasizes on human development.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>CC6</td>
<td>My organization defines success on the basis of development of human resources.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Adhocracy Culture (Independent variable 2)</strong></td>
<td>AC1</td>
<td>My organization is a very dynamic place where people are willing to take risks together.</td>
<td></td>
<td>Fatima (2016)</td>
</tr>
<tr>
<td></td>
<td>AC2</td>
<td>The leaders of my organization are generally considered to be entrepreneurs.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>AC3</td>
<td>The management style in my organization is characterized by individual risk-taking.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>AC4</td>
<td>The glue that holds my organization together is orientation toward innovation and development.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Market Culture (Independent variable 3)</td>
<td>AC5</td>
<td>My organization emphasizes on meeting new challenges.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------------------</td>
<td>-----</td>
<td>------------------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>AC6</td>
<td>My organization defines success on the basis of having the most unique or the newest services.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MC1</td>
<td>My organization is very production oriented where people are very competitive and achievement oriented.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MC2</td>
<td>The leaders of my organization are generally considered to be competitiveness.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MC3</td>
<td>The management style in my organization is characterized by goal directedness and achievement.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MC4</td>
<td>The glue that holds my organization together is the emphasis on goal accomplishment.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MC5</td>
<td>My organization emphasizes on achievement.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>MC6</td>
<td>My organization defines success on the basis of market reputation.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Hierarchy Culture (Independent variable 4)</th>
<th>HC1</th>
<th>My organization is a very formalized and structured place where procedures govern what people do.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>HC2</td>
<td>The leaders of my organization are generally considered to be efficiency experts.</td>
</tr>
<tr>
<td></td>
<td>HC3</td>
<td>The management style in my organization is characterized by careful monitoring of performance.</td>
</tr>
<tr>
<td></td>
<td>HC4</td>
<td>The glue that holds my organization together is formal rules and policies.</td>
</tr>
<tr>
<td></td>
<td>HC5</td>
<td>My organization emphasizes permanence and stability.</td>
</tr>
<tr>
<td></td>
<td>HC6</td>
<td>My organization defines success on the basis of efficiency.</td>
</tr>
</tbody>
</table>

Five-point Likert scale
1=Strongly disagree
2= Disagree
3= Neutral
4= Agree
5= Strongly agree

Fatima (2016)
<table>
<thead>
<tr>
<th>Knowledge Sharing Culture (Independent variable 5)</th>
<th>KSC1</th>
<th>Sharing knowledge is encouraged by my organization.</th>
<th>Five-point Likert scale 1=Strongly disagree 2= Disagree 3= Neural 4= Agree 5= Strongly agree</th>
<th>Marouf (2015)</th>
</tr>
</thead>
<tbody>
<tr>
<td>KCS2</td>
<td>Trust is predominant in my organization.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>KCS3</td>
<td>Open access to communicate the resources is a characteristic of my organization.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>KCS4</td>
<td>In my organization, employees are encouraged to express their opinion and ideas.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>KCS5</td>
<td>Managers in my organization often share important information with the subordinates.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>KCS6</td>
<td>Employees in my organization are encouraged to share experiences with their peers.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Appendix C: UTAR Permission Letter to conduct survey

UNIVERSITI TUNKU ABDUL RAHMAN
Wholly Owned by UTAR Education Foundation (Company No. 578227-M)

14th August 2018

To Whom It May Concern

Dear Sir/Madam,

Permission to Conduct Survey

This is to confirm that the following students are currently pursuing their Bachelor of Commerce (Hons) Accounting program at the Faculty of Business and Finance, Universiti Tunku Abdul Rahman (UTAR) Perak Campus.

I would be most grateful if you could assist them by allowing them to conduct their research at your institution. All information collected will be kept confidential and used only for academic purposes.

The students are as follows:

<table>
<thead>
<tr>
<th>Name of Student</th>
<th>Student ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teh Yi Hui</td>
<td>15ABB01669</td>
</tr>
<tr>
<td>Cherry Yep</td>
<td>15ABB01565</td>
</tr>
<tr>
<td>Choo Yuh Shih</td>
<td>15ABB03231</td>
</tr>
<tr>
<td>Ong Soke Voon</td>
<td>15ABB02381</td>
</tr>
<tr>
<td>Teoh Yoon Hui</td>
<td>15ABD01692</td>
</tr>
</tbody>
</table>

If you need further verification, please do not hesitate to contact me.

Thank you.

Yours sincerely,

[Signature]

Dr Zam Zuriyati Binti Mohamad
Supervisor and Head of Department,
Faculty of Business and Finance
Email: zuriyati@utar.edu.my
Organizational Culture as an Influencer to Job Satisfaction in Accounting Firms, Malaysia

Survey Questionnaire

Dear Respondent,

We are final year undergraduate students of Bachelor of Commerce (Honours) Accounting, Universiti Tunku Abdul Rahman (UTAR). The purpose of this survey is to conduct a research to investigate the relationship between organizational culture and job satisfaction among professional accountants in accounting firms, Malaysia. Please answer all questions to the best of your knowledge. There are no wrong responses to any of these statements. All responses are collected for academic research purpose and will be kept strictly confidential.

Thank you for your participation.

Instructions:
1) There are THREE (3) sections in this questionnaire. Please answer ALL questions in ALL sections.
2) Completion of this form will take you less than 5 minutes.
3) The contents of this questionnaire will be kept strictly confidential.

Voluntary Nature of the Study

Participation in this research is entirely voluntary. Even if you decide to participate now, you may change your mind and stop at any time. There is no foreseeable risk of harm or discomfort in answering this questionnaire. This is an anonymous questionnaire; as such, it is not able to trace response back to any individual participant. All information collected is treated as strictly confidential and will be used for the purpose of this study only.

I have been informed about the purpose of the study and I give my consent to participate in this survey.

YES ( )

NO ( )

Note: If yes, you may proceed to next page or if no, you may return the questionnaire to researchers and thanks for your time and cooperation.
Section A: Demographic Profile

In this section, please tick “\(\) ONLY ONE (1) of the box for your selection for all the items. Your answers will be kept strictly confidential.

QA 1: Gender:  □ Male  □ Female

QA 2: Age:
  □ Below 31 years
  □ 31 to 35 years
  □ 36 to 40 years
  □ 41 to 50 years
  □ 51 and above

QA 3: Years of service with present organization
  □ Less than 5 years
  □ 6 - 10 years
  □ 11 – 15 years
  □ 16 - 20 years
  □ 21 years and above

QA 4: Job Position
  □ Administration staff
  □ Senior
  □ Manager
  □ Partner

QA 5: Number of years after qualified as professional accountant
  □ 1 to 3 years
  □ 4 to 5 years
  □ 6 to 9 years
  □ 10 to 19 years
  □ 20 years and above

QA 6: Your professional qualification (can tick more than one)
  □ MIA
  □ ACCA
  □ CIMA
  □ ICAEW
Section B: Organizational Culture

This section is seeking your opinion regarding the different types of organizational culture in accounting industries Malaysia. Respondents are asked to indicate the extent to which they agreed or disagreed with each statement using 5-point Likert scale [(1) = strongly disagree; (2) = disagree; (3) = neutral; (4) = agree and (5) = strongly agree] response framework. Please circle one number per line to indicate the extent to which you agree or disagree with the following statements.

<table>
<thead>
<tr>
<th>No.</th>
<th>Questions</th>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neutral</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CC1</strong></td>
<td>My organization is a very special place to share my feelings.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td><strong>CC2</strong></td>
<td>The leaders of my organization are generally considered to be mentors.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td><strong>CC3</strong></td>
<td>The management style in my organization is characterized by teamwork.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td><strong>CC4</strong></td>
<td>The glue that holds my organization together is loyalty and mutual trust.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td><strong>CC5</strong></td>
<td>My organization emphasizes on human development.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td><strong>CC6</strong></td>
<td>My organization defines success on the basis of development of human resources.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>
Organizational culture as an influencer to job satisfaction in accounting firms, Malaysia

<table>
<thead>
<tr>
<th>No.</th>
<th>Questions</th>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neutral</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Adhocracy Culture</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Adhocracy culture refers to a culture where employee focus on innovation in achieving organization’s target.</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>AC1</td>
<td>My organization is a very dynamic place where people are willing to take risks together.</td>
<td>1 2 3 4 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AC2</td>
<td>The leaders of my organization are generally considered to be entrepreneurs.</td>
<td>1 2 3 4 5</td>
<td></td>
<td></td>
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<tr>
<td>AC3</td>
<td>The management style in my organization is characterized by individual risk-taking.</td>
<td>1 2 3 4 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td>AC4</td>
<td>The glue that holds my organization together is orientation toward innovation and development.</td>
<td>1 2 3 4 5</td>
<td></td>
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<td>AC5</td>
<td>My organization emphasizes on meeting new challenges.</td>
<td>1 2 3 4 5</td>
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<td>AC6</td>
<td>My organization defines success on the basis of having the most unique or the newest services.</td>
<td>1 2 3 4 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>No.</th>
<th>Questions</th>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neutral</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Market Culture</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Market culture refers to competing culture which employees focusing on achieving short term goals.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MC1</td>
<td>My organization is very production oriented where people are very competitive and achievement oriented.</td>
<td>1 2 3 4 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MC2</td>
<td>The leaders of my organization are generally considered to be competitiveness.</td>
<td>1 2 3 4 5</td>
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<td></td>
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<td>MC3</td>
<td>The management style in my organization is characterized by goal directedness and achievement.</td>
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<td></td>
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<td></td>
<td></td>
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<tr>
<td>MC4</td>
<td>The glue that holds my organization together is the emphasis on goal accomplishment.</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>MC5</td>
<td>My organization emphasizes on achievement.</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MC6</td>
<td>My organization defines success on the basis of market reputation.</td>
<td>1 2 3 4 5</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>No.</td>
<td>Questions</td>
<td>Strongly Disagree</td>
<td>Disagree</td>
<td>Neutral</td>
<td>Agree</td>
<td>Strongly Agree</td>
</tr>
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</tr>
<tr>
<td></td>
<td><strong>Hierarchy Culture</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HC1</td>
<td>My organization is a very formalized and structured place where procedures govern what people do.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>HC2</td>
<td>The leaders of my organization are generally considered to be efficiency experts.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>HC3</td>
<td>The management style in my organization is characterized by careful monitoring of performance.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>HC4</td>
<td>The glue that holds my organization together is formal rules and policies.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>HC5</td>
<td>My organization emphasizes permanence and stability.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>HC6</td>
<td>My organization defines success on the basis of efficiency.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td><strong>Knowledge Sharing Culture</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>KSC1</td>
<td>Sharing knowledge is encouraged by my organization.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>KCS2</td>
<td>Trust is predominant in my organization.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>KSC3</td>
<td>Open access to communicate the resources is a characteristic of my organization.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>KSC4</td>
<td>In my organization, employees are encouraged to express their opinion and ideas.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>KSC5</td>
<td>Managers in my organization often share important information with the subordinates.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
<tr>
<td>KSC6</td>
<td>Employees in my organization are encouraged to share experiences with their peers.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>
Section C: Job Satisfaction

This section is seeking your opinion regarding the job satisfaction in accounting industries in Malaysia. Respondents are asked to indicate the extent to which they agreed or disagreed with each statement using 5-point Likert scale [(1) = strongly disagree; (2) = disagree; (3) = neutral; (4) = agree and (5) = strongly agree] response framework. Please circle one number per line to indicate the extent to which you agree or disagree with the following statements.

<table>
<thead>
<tr>
<th>No.</th>
<th>Questions</th>
<th>Strongly Disagree</th>
<th>Disagree</th>
<th>Neutral</th>
<th>Agree</th>
<th>Strongly Agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>JS1</td>
<td>My job is very pleasant.</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
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<tr>
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<td>5</td>
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Thank you for your participations.
### Appendix D: Tables

Table 4.1: Statistics of Constructs’ Central Tendencies Measurement

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**Source:** Developed for the research
### Table 4.3: Summarized Information of Normality Test

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**Source:** Developed for the research