JOB MOTIVATION AND ITS IMPACT ON JOB SATISFACTION AMONG ACCOUNTANTS
Job Motivation and Its Impact on Job Satisfaction Among Accountants

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Abstract

Job motivation remains an area of concern among researchers due to the rising issues of poor or lack of motivation among workers. This refers to one’s personal will or drives to perform a task at work. Meanwhile, job satisfaction refers to an employee’s sense of fulfillment with his or her work experience. Therefore, the current study utilized the descriptive- correlational research design to investigate the impact of job motivation on the job satisfaction of accountants. To gather essential data and achieve the objectives of the study, Multidimensional Work Motivational Scale (MWMS) and Minnesota Satisfaction Questionnaire (MSQ) were administered to the target respondents. The collected data were then analyzed using a Multiple Regression Analysis; findings revealed that job motivation has a significant impact on the job satisfaction of accountants. Additionally, the results of this study were carefully evaluated and discussed, and recommendations were made to benefit the stakeholders of the study and contribute to the existing body of knowledge.

Keywords: job satisfaction, job motivation, accountants, multidimensional work motivational scale, minnesota satisfaction questionnaire

Introduction

Human resource is the most critical asset of an organization because employees directly contribute to the failure or success of a business. However, a worker’s productivity largely depends on various external and internal factors such as job motivation and satisfaction. As a crucial workplace component, job motivation influences people to work effectively by giving job incentives or benefits to attain the desired goal (Forson et al., 2021). According to the University of Utah Health (2022), motivation can be intrinsic or extrinsic. Intrinsic motivation refers to a person’s desire to do an activity for internal reward or satisfaction. In contrast, extrinsic motivation pushes a person to work because of external forces such as money, fame, power, and the like.

Job satisfaction is a measure of a positive attitude toward one’s job that results from examining one’s characteristics and job nature (Dharmiarto et al., 2021). Several factors, such as salaries, flexible work arrangements, relationships with co-workers, and freedom, can influence job satisfaction. Job satisfaction remains an area of concern and interest among researchers because its definition and factors are complex and have produced varying findings in past related studies (George & Jones, 2012, as cited by Nitafan & Camay, 2020).

According to the Institute for Management Development World Talent Ranking (2021), due to the COVID-19 pandemic, Filipino workers displayed low motivational levels, as the Philippines ranked 42nd out of 64 countries worldwide in terms of workers’ motivation. The same report found that the country has the poorest economic performance among other ASEAN countries in the index. This result shows that job motivation among Filipino employees is a severe issue that needs to be addressed; otherwise, it can stimulate other problems, such as a decrease in the country’s talent retention, a high unemployment rate, and low work productivity.

Based on the State of the Global Workplace in 2022, most employees worldwide are dissatisfied, disengaged, and unhappy. Job dissatisfaction often results in the withdrawal of organizational commitment, unplanned employee turnover, lower performance, and productivity, and reduced trust in their employer (Nitima et al., 2021).

In a study conducted by Bajpai and Rajpot (2018), results showed that motivational factors, namely career development, monetary and non-monetary benefits, working conditions, and recognition programs, significantly influence employees’ job satisfaction.

However, in contrast to the study mentioned above, Nitafan and Camay (2020) conducted a research study that investigated the relationship between work motivation and job satisfaction among local government employees; findings revealed that the work motivation of the personnel does not significantly correlate with their job satisfaction. Although there is a low and positive relationship, the association between the two variables has not been
proven since it was not statistically substantial.

In this light, the study will investigate the impact of job motivation on the job satisfaction of accountants in Luzon. A survey conducted by Career Explorer in 2022 revealed that accountants rate their career satisfaction with 2.6 out of 5 stars, making it one of the least happy careers in the United States. In line with this, the researchers decided to focus on accountants as the subject of this study in order to determine whether job motivation is one of the factors that significantly influence job satisfaction.

Moreover, this study sought to answer the question:

- Does job motivation significantly affect the job satisfaction of accountants?

Literature Review

In a study conducted by Bajpai and Rajpot (2018), they studied the impact of employees motivation on job satisfaction and organizational commitment at BALCO where a sample of 100 respondents were selected to answer a self-administered questionnaire. A regression analysis was used to investigate the influence of job motivation on job satisfaction; with an R2 of 0.691, findings revealed that the different motivational factors affect job satisfaction by 69%. Monetary benefits at 29.3% have the most influence on job satisfaction while non-monetary benefits recorded the lowest impact at 9.12%.

Furthermore, in the study of Pancasila et al. (2020), they investigated the impact of work motivation and leadership towards work satisfaction among 355 participants from the Bukit Asam Coal Mining Company Ltd in Indonesia. The results showed that job motivation has a significant and positive impact towards job satisfaction. Employees with higher positions are more likely to be satisfied because they have more freedom. However, employees with lower positions are more likely to experience dissatisfaction with their work because their responsibilities are small and less challenging. The study suggested that improving employee performance may distribute a higher increase in job satisfaction. However, they must also pay attention to initiatives to boost employee engagement, as this factor has a substantial impact on job satisfaction.

However, Nitafan and Camay (2020) carried out a local study about work motivation and job satisfaction and yielded contrasting results. The findings showed that there is no significant correlation between work motivation and job satisfaction. Although there is a low and positive relationship between the two variables, since it was not statistically significant, this correlation was perceived to be untrue and caused only by probability.

A study conducted by Baah (2010, as cited in Syamsir, 2020) shared similar findings. The study concluded that employees who are satisfied with their work do not necessarily mean they are highly motivated and vice versa. This means that job motivation does not greatly affect the level of job satisfaction of the employees. However, she still acknowledged that employee satisfaction may be associated with job performance and motivation to some extent depending on the level of empowerment, training, performance appraisal, incentives or benefits, flexible work hours, and the job itself.

Methodology

Research Design

This study employed a descriptive-correlational research design to explore the impact of job motivation on job satisfaction. This research design will aid the researchers in conducting the present study as it provides a framework, sets the direction, and ensures that the research methods, gathered data, and analysis will allow the researchers to achieve research objectives and draw valid conclusions. Siedlecki (2020) defined descriptive research as studies that describe individuals, events, or conditions by investigating their nature. In this type of research, the researcher only observes and describes the variables instead of manipulating them. Meanwhile, correlational research focuses on measuring two or more pertinent variables and evaluating the relationship between the variables (Stangor & Walinga, 2019).

Respondents of the Study

Employees currently employed as accountants in selected companies were the respondents of the study. About 300 accountants participated in the study, and stratified sampling technique were utilized.

Instrument of the Study

This study employed two instruments to examine the impact of job motivation on the job satisfaction of accountants. First, the researchers used the Multidimensional Work Motivation Scale (MWMS)
developed by Gangné et al. (2015) to evaluate the employees' job motivation level. It consists of nineteen indicators that assess six dimensions which are amotivation, extrinsic regulation-social, extrinsic regulation-material, introjected regulation, identified regulation, and intrinsic motivation. The stem used by this instrument is “Why do you or would you put effort into your current job?” The MWMS uses a seven-point Likert scale with responses that range from (1) "not at all," (2) “very little,” (3) “a little,” (4) “moderately,” (5) “strongly,” (6) “very strongly,” to (7) "completely." This instrument’s reliability, factorial structure, and validity were Alpha coefficients with 95% confidence intervals for each dimension were .89, .71, .66, .73, and .76, respectively, proving the validity and reliability of the instrument. Second, the researchers utilized the Minnesota Satisfaction Questionnaire (MSQ) to measure the respondents' job satisfaction levels. The short form of this instrument consists of twenty questions analyzing two categories: intrinsic and extrinsic satisfaction. The MSQ employs a five-point Likert scale with responses ranging from (1) "very dissatisfied," (2) “dissatisfied,” (3) “neutral,” (4) “satisfied,” to (5) "very satisfied." Thus, its internal consistency a=0.77.

Ethical Consideration

The researchers considered the ethical considerations in every part of the research process, as listed and discussed by Hasan et al. (2021) in their study entitled “Ethical Considerations In Research.” As part of the aforementioned criteria in selecting the participants, the researchers ensured that no one is forced or coerced to be involved in the study. Thus, those who are eligible to be participants but are not willing to take part in the study will not be constrained to do so. The researchers respected and valued the rights and safety of the respondents during and after the data collection procedure. Thus, the researchers first secured the approval of the study’s methodologies, strategies, and tools from their research advisor before distributing the questionnaires. The brief information and objectives of the study were explained to the respondents, along with how participants' involvement will help collect the needed information. The researchers ensured that the language and sentences used in the questionnaire are comprehensible and suited to the respondents’ knowledge. Moreover, the data collection procedure will be done after taking into account the convenience and availability of the respondents. The rights of the researcher and respondents were protected during the conduct of this investigation by maintaining ethical research principles.

Data Gathering Procedure

It was crucial for the researchers to clearly and completely follow a set of methods in performing the research process and acquire all the necessary data and information to effectively evaluate the impact of job motivation on job satisfaction of accountants. Further, the researchers secured a formal consent letter addressed to the school directress and principal and signed by the researchers and their research advisor, asking permission to conduct the study and collect all the needed data from the respondents. Before distributing the questionnaires, the methodologies of the study will be carefully studied and checked by the research advisor. During the data collection process, the participants in the study will be informed and made aware of the importance of the survey. Furthermore, the researchers will provide clear instructions on completing the questionnaire to guide the participants on what they would do. To ensure that the respondents will submit accurate and relevant data and information, they will be given adequate time to complete the questionnaire and an assurance that their personal information will be strictly confidential. With the help of this technique, the respondents may complete the questionnaire truthfully and provide the most accurate data for the study. To gather the necessary data from the participants, the questions will be made accessible via a social media platform, particularly Google Forms.

Results and Discussion

The Impact of Job Motivation on Job Satisfaction

As stated in the statement of the problem, the researchers sought to determine the impact of job motivation on job satisfaction by utilizing the data collected from the Multidimensional Work Motivation Scale (MWMS) and Minnesota Satisfaction Questionnaire (MSQ). Thus, the statistical analysis shown in Table 3 suggests that job motivation has a significant impact on job satisfaction among the respondents. Therefore, the null hypothesis is rejected.

In support of the findings of the study, Pancasila et al. (2020) examined the influence of work motivation and leadership on work satisfaction among 355 workers. Their findings revealed that job motivation has a significant and positive impact on job satisfaction. Hence, the study suggested that if the company provides its workers with benefits and other internal motivators and fulfills its employees' expectations, then its employees will have higher work
satisfaction.

Table 1. Results of the Regression Analysis

<table>
<thead>
<tr>
<th>Variables</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>33.117</td>
<td>2.621</td>
<td>7.317</td>
<td>.000</td>
</tr>
<tr>
<td>Job motivation</td>
<td>221</td>
<td>.054</td>
<td>2.15</td>
<td>.033</td>
</tr>
</tbody>
</table>

Moreso, Bajpai and Rajpot (2018) studied the impact of employee motivation on job satisfaction and organizational commitment. Findings showed that different motivational factors affect job satisfaction by 69%, with an R2 of 0.691, which supports the results of this current study. This study showed that monetary benefits impact job satisfaction the most, while non-monetary benefits have the least significant influence.

**Conclusion**

Based on the results of the study, the following conclusions were reached: (1) The respondents were found to have varying levels of job motivation. In terms of amotivation, extrinsic-regulation material, and introjected regulation, the respondents scored a very high level of job motivation, whereas extrinsic-regulation social, identified regulation, and intrinsic motivation resulted in a high level. Overall, the respondents showed a very high level of job motivation. (2) The respondents were discovered to have a high level of extrinsic and intrinsic job satisfaction. (3) The statistical analysis revealed that job motivation significantly affect the job satisfaction of accountants. Hence, the conclusion of the null hypothesis is rejected.

Following an extensive review of the research findings and discussion among researchers, the proposed recommendations are as follows: (1) For Accountants, the researchers advise them to seek out rewarding and high-quality employment opportunities and look for hobbies that will promote their minds and encourage them to concentrate on their work environment and purpose because this will generate motivation that may result in a more prosperous and fulfilling career. Additionally, it suggests that an accountant should practice time management, planning, and consistency because these skills will help them do their work satisfactorily and will help them do it correctly. (2) For employers, businesses are encouraged to take a dynamic strategy so that accountant workers can utilize their skills and abilities to the fullest. Researchers also recommended that businesses give their staff members merit-based rewards because doing so will increase their drive for work, increasing their likelihood of being satisfied with their jobs. The more motivated and content people are at work, the more loyal they are to their employer's business, which could result in both organizations' success. (3) For future researchers, future studies may use this study to expand their knowledge and understanding of the relationship between an accountant's job satisfaction and their motivation for the job. To advance the research and increase knowledge on this subject, they might also investigate other factors that this study did not address.

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