

Relationship between Job Satisfaction and Employee Satisfaction Survey of Accounting Information Systems (Case Study of Government Agencies in Kermanshah Province)

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ABSTRACT

Recent studies have shown That job satisfaction Positive definite form With users' satisfaction Information is relevant. This study has shown The job satisfaction of both the At the individual level and organizational level Will be effective upon execution and performance. In this study, Accountants to review the consent Into the computer accounting system And its impact on job satisfaction Accountants Kermanshah province has focused on government agencies. Other analyzes of other Including gender, type of accounting information systems, the number of tasks, frequency of computer use And is computer literate. These studies on 43 Accountants employed in public organizations has been the province of Kermanshah. Results from these studies show The job satisfaction of accountants Certainly with the consent of the accounting information system Their relationship is positive. Also, job satisfaction Higher with more frequent use The computer is connected. No evidence And there is evidence that other communication Among other variables with job satisfaction And consent of the accounting information system Is available. It is therefore proposed studies The accounting system designers Visitors should use the More aware and involved the use The building's computer system.

KEYWORDS: Job satisfaction, accounting information systems, government agencies Kermanshah province.

INTRODUCTION

The world today is that, Human resources as the most valuable organizational resources, Organizational approaches and activities were centered And promote the goals and ideals of the organization plays a major role. The meaning given to human resources And provide areas of organizational goals. Lstrtarv most important competitive advantage for organizations in the third millennium of human intelligence and wisdom and knowledge knows Khrdmndanh. He believes Oil and other natural resources that cannot Resources are wealth creation. But the human intellect That the society will move towards growth and excellence. If people want The new challenge Contribute to the global process Have no way Unless the role of knowledge And development of intelligence in their community are full of ideas (Durkin & Bennett, 1999)

On the other hand the element Communities and organizations is an important and constructive course. This work is not associated with alienation, Should consider the technical and physiological psychology is favorable. Should economic and social situation of That the work is done Is such Worker feels that Fair and in proportion to his skill and his effort And also with his salary is paid wages or other working groups (Omalley & William, 2000). Now positioned to become the Having satisfied employees, Filled with creative energy and commitment to human capital It is the most important organizational resource (Shaqly, 1998). The staff needs And how these needs by managing an organization, Can lead to job satisfaction of human resources And as a result of organizational commitment And professional commitment to their organization (Patl 1998).

Information Technology Or is an entirely new phenomenon Organizations that are available. Today, information technology Boards and organizations working in the various functions Of accounting is used. This development has But since Yi These advances have been made by personnel other than accounting, So a question about satisfaction Accountants Computer Systems comes from accounting. Elements such as components of their jobs may Through use of this system is much reduced. They will be satisfied with their current duties This is so reduced, the task becomes routine? This problem is caused This study tries to examine it.

Job satisfaction:

It is often said that "Efficient employee is a happy employee." And a happy employee should be satisfied with the job. It is due to the importance of job satisfaction Most people that almost half of their waking hours Bliss in the working environment. Job Satisfaction Include some of the feelings And positive attitudes That people have towards their jobs.

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When a person says With high job satisfaction is This means that Who really loves her job, There is a good feeling about his Attaches great value for the job. Research results show Employees with higher job satisfaction, Physical and mental ability are physically in good condition (Akrvn, 40:2008).

Job Satisfaction The result is employees' perception Content and context of the job Something that is valuable for its employees, Provides. Job satisfaction is a positive emotional stateOr conditioning The outcome of job evaluation or experienced person.

The positive emotional state, Many physical and mental health assistance to help people. In terms of organizational, Reflect the high level of job satisfaction Organizational climate is very favorable The staff is leading to the capture and survival.

Characteristics of Occupation Work environment and job satisfaction Are affected. With the redesign of jobs And work environments, It was possible to provide for management That job satisfaction and Enhance productivity. Other situational factors That job satisfaction Affect Vision statement: Task complexity and working couples. Studies have shown The high-complexity jobs; Beyond the lack of knowledge level, Skills and abilities of employees; Relationship with job satisfaction is high. Studies have also shown That the number of married men Spouse who is employed outside the home, With job satisfaction and There is a negative relationship between overall satisfaction with life. Personal attributes That job satisfaction and work attitudes They affect Include: age, sex, race, intelligence, Using skills and job experience. Although these factors can not The organization will change But predicting job satisfaction Among different groups of employees can Be used. In general, the variables influencing On job satisfaction Will be classified in four groups (Moghimi 385:2005):

1. organizational factors
2. environmental factors
3. The nature of work
4. individual factors

These factors can be summarized in Figure 1 are

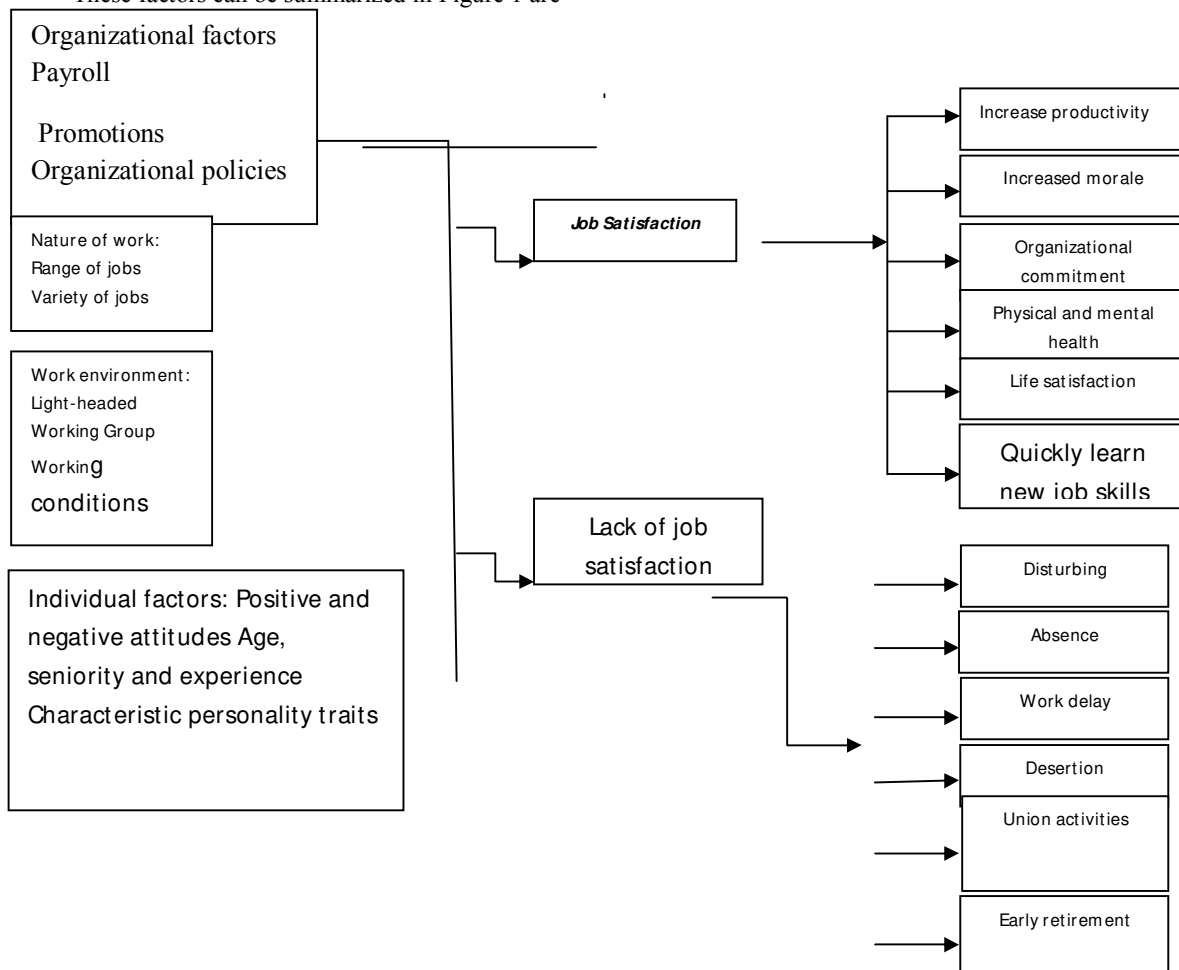


Figure 1: Factors affecting job satisfaction (Moghimi 384:2005)

Job Satisfaction Individual productivity is increased; Person is committed to the organization, Physical health and Ensure the person is mentally, Person's spirit to rise, Be satisfied with life And new job skills Trained quickly; Lack of job satisfaction decreases Spirit to be employees The spirit in which it is undesirable. Managers have a duty Spirit to the symptoms of low And lack of job satisfaction Consider the following continuous And at the first opportunity to perform necessary actions.

For some employees, Job satisfaction is something fixed And these people are facing job characteristics And job characteristics independent of They face at work, Changes in job status, Wages, working conditions And the least effect on objectives In job satisfaction No such persons Individuals interested in job The satisfaction and Or dissatisfaction in all the time and circumstances have changed little The different patterns of satisfaction The job, including attitudes Work-related attitudes and personal Possible to describe different individuals, Offers. A study of 390 male graduate 5 to 6 years after the full-time Were working in a job Studied The profile of the job satisfaction of the following offers (Geartner; 1999:479-493):

1. generally satisfied with life; Apart from job satisfaction in a job.
2. compensators in non-employment; Top in personal satisfaction, low job satisfaction.
3. compensation in the job; Generally unsatisfied with the job activities And non-wage job, but satisfied.
4. inherently unsatisfied (mostly dissatisfied); Generally unsatisfied with the work environment and wages.
5. dissatisfied with life in general; Non-occupational and low job satisfaction.

Information obtained Indicated that employees generally Satisfied (Group A) are more inclined Remain in their current jobs. Compensating people in jobs Which were much more likely to change jobs. Some studies indicate That job satisfaction is related to the satisfaction of all aspects of life. People with positive attitudes To their jobs That want to private life And their family have a positive feeling The data Middle-aged middle-aged black men and black women, White, middle-aged men and women show For all four groups Job satisfaction is positively Is associated with life satisfaction.

Accounting information systems:

Accounting information system Component and element of the company Processed by the financial events, Financial information and Decisions based on information Puts at the disposal of users. Accounting information system There are two major goals:

1. presents data for the operation And legal requirements.
2. provide information for decision making. To achieve these goals

There are two major activities:

- A) transaction processing
- B) information processing.

Although the information system May As a technical Be taken into consideration and review But the relatively subjective evaluation. Determine whether an information system Expectations in the works Or It is relatively difficult Literature on odor measurements Succession of information systems and performance studies were done. One of the widest The performance measures for information systems Is the satisfaction of users. However, measuring the satisfaction of users Itself is highly problematic. Author of several studies had been Means that some solutions Expansion was used to measure satisfaction.

Igbaria and Nachman In 1990 found The form of strategic guidance, Access capabilities and access to software, Hardware, computer backgrounds, Back, Users view the estimates, Gains on the final users And usefulness system specifically And positively associated with the consent of users. The concern At the age of computers and users The reverse (negative) Is associated with job satisfaction. Cho In 1996 the research Development and management of Korean companies Discovered that the participation of users And size of the organization was a definite and positive affiliations with the consent of users. It is believed Accountants that computer literacy may Accounting system to be effective in ensuring their satisfaction The survey also thinks that Accounting satisfaction To the accounting system Most of them will use the system.

Since the participation of users In designing an information system Leads to more satisfied users, Therefore expected Participation of users will lead to greater efficiency. Since the participation of users In designing an information system Leads to more satisfied users, Therefore expected Participation of users will lead to greater efficiency. Cerveny, kasper In 1985 in his laboratory studies On MBA students Have used the same penalty Were found when using Involved and their related planning And programming are Compared with the surface For users Programming has been Assigned to users are doing better.

Various studies Influence users' satisfaction The other features are discovered, Gelderman In 1998 The satisfaction of users Is significantly related to their performance. Yaverbaum In 1988, he argues Factors that leads to more satisfied users Should also lead to greater job satisfaction Cheney. Dickson in 1982 found The satisfaction of users' information And providing job satisfaction And identification of new buildings, computer information increased.

Studies Any, kah, 1997 Over 144 employees Showed an active participation in Singapore That job satisfaction and satisfaction of users The lots were interdependent. They include age, education level, job tenure and

organizational position As the variables were statistically significant. Displayed for educational use And computer literacy as well as experience And have a computer background.

Abdullah in 1998 These studies on seven Mani reiterated the organization's Get the same results. It also believes That no special relationship between job satisfaction, With any of the cases there is no frequency or computer literacy As the This is by Any, Kah was expressed in 1997 However, this theory will be tested again It may Differences in terms of sample Studied here are accountants There is In front of the Any, Kah Containing different levels of users was Placed.

In the future,Research mayThe more advanced variableIn Jtsjvy find the relationship betweenUsers are not satisfied with the And job satisfaction.Future research mayOf variables in a more advanced search to find the relationship betweenSatisfaction of users' job satisfaction, use.This study specifically theConnect between the relevant variables is shown in Fig.

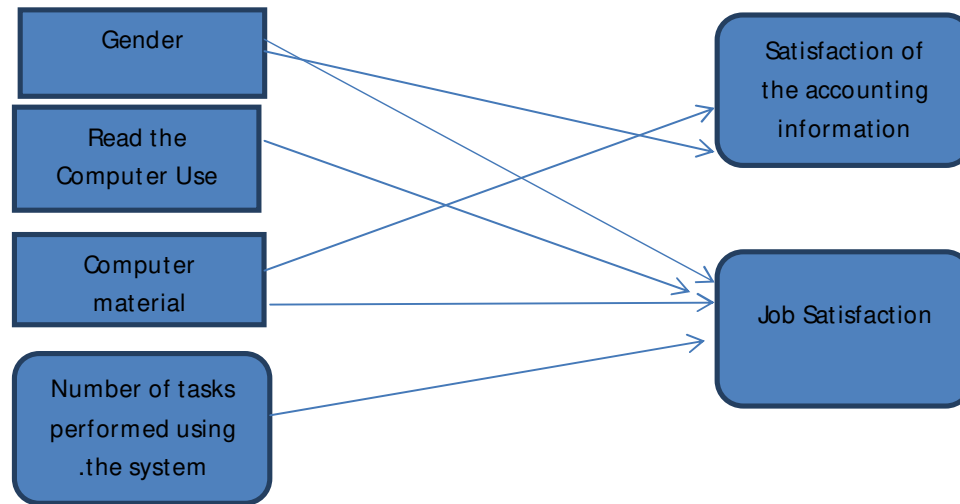


Figure 2: Conceptual framework for the relationship between job satisfaction and the satisfaction of the accounting information system

Hypotheses

Hypothesis 1: No difference in satisfaction of certain accounting information system is expressed in male and female.

Hypothesis 2. Frequency of computer use and satisfaction among accountants from the accounting information system, there is a positive relationship. Hypothesis

3: The positive relationship between computer literacy and information systems, there is the satisfaction of accountants. Hypothesis

4: No specific differences between job satisfaction between men and women are not accountants. Hypothesis

5: no clear relationship between frequency of computer use and job satisfaction are not accountants. Hypothesis

6: no clear relationship between literacy and job satisfaction of accountants has received more attention.

Hypothesis

7: no special relationship between the number of tasks performed using the accounting information system and there is no job satisfaction of accountants. Frzy

8: the satisfaction of information systems, accounting and accountants' job satisfaction, positive relationship exists.

MATERIALS AND METHODS

The study population State Accounting Enterprise Is Kermanshah province. Context of the 150 organizations Sampling were selected randomly And questionnaires The information was sent to them. Gender in the questionnaire Computerized accounting systems That is used, Background duties using computer And satisfaction The accounting information system And their job is the question.

A total of 150 questionnaires Accountants or employees for the same 150 different organizations sent 43 of them were answered The response rate of 7/28 percent. Between 4 to 42 working days For the questionnaires that were posted It took The average time is 12 days. Respondents included 23 males and 20 females are All

respondents from a number of computerized accounting systems Use in their organizations. Table 1 types of computerized accounting system that is used Samples indicated by respondents.

Table 1: types of computerized accounting information system used

%	f	
76.4	33	Software packages
9.3	4	Specific software
14	6	Combination of both
100	43	total

Table 2 shows the number of software packages Accounting in the number of respondents who use them, It seems that such The most popular Accpac software Accounting software is among the respondents.

Table 2: accounting system and the number of users

%	Number of users	Accounting Software
34.9	15	Accpac
7	3	UBS
7	3	FACT
7	3	SAP
4.7	2	Hipersaf
4.7	2	jDEdwards
4.7	2	oracle

The survey respondents Their obligations in using The computerized accounting system Or outputs from it do Is the question. Table 3 The number of respondents and the specific duties Using computerized accounting systems do Shows.

Table 3: Tasks and number of respondents

%	Number of respondents	Type of duty
100	43	Financial reporting
46.5	20	Reporting to the circles
46.5	20	Budgeting
39.5	17	Performance Evaluation
25.6	11	Asset maintenance
9.3	4	Decisions related to the denominator of the capital
0	0	And evaluation of investment projects

All respondents For financial reporting purposes Use of computerized accounting systems Almost half of respondents (5/46 percent) The computerized accounting system Reports related to circles and use for budgeting. Other things in terms of number of responses, including performance evaluation, Maintainability and reliability and is the decision on capital expenditure. No answer for investment Or assessment projects there. Besides the seven tasks, Respondents tasks such as Costing and labor rights have been proposed. Respondents, only one of these tasks has suggested. In summary, respondents to respond according to their functions

Table 4: Distribution of number of tasks.

%	Frequency	Total duty
32.6	14	1
16.3	7	2
11.6	5	3
25.6	11	4
14	6	5
100	43	total

Table 4: Number of respondents Along with a number of tasks for which they are using computerized information system Do accounting, shows

The mean score The satisfaction of the accounting information system For 43 respondents, 3.70 is. Thus the average This example of Chartered Accountants Almost most of the time Of computerized accounting information systems of organizations are satisfied. Satisfaction score of the accounting information system For respondents between 2.25 to 5 The standard deviation Satisfaction of accounting information systems 0.62 Reliability (alpha) Final users, Satisfaction survey to measure satisfaction Of accounting information systems, 0.9355. This tool is suitable for use in this study. . Doll, Torkezadeh ... in 1998 Alpha coefficient for each separately 0.93&0.98 reported. Average job satisfaction of accountants 43 1.9406 is The job descriptions have been measured using the Guide. The highest and lowest levels of job satisfaction Among the respondents,

respectively, 3 and 0.22 Standard deviation of job satisfaction For example, 0.6995 This reliable test of the Alpha 0.9034 For job satisfaction shows The job description of the Guide As a suitable tool Is used to measure job satisfaction.

Celebrating the statistical analysis

Tests in normal range (standard)And no response to ensureThe validity of conclusions And information derived from population-based sample of accountants,Has been done. The histogram graph of job satisfactionThe accounting information system,T-test shows No significant differenceThe average satisfaction of the accounting information system Between primary respondents and respondents are not recent.While the probability (p-value) 0.264 is.A similar table also showsNo major differences in job satisfactionAmong the initial respondersAnd respondents with higher levels of recent (significant)There is 5% While the amount of 0.069 So there is no tendency in the sample than unanswered.

Hypothesis 1: no difference between job satisfaction The accounting information system Exist between male and female accountants Differences in satisfaction with the amount of accounting information system Decimal response between men and women 282/0. Thus, assuming zero is not rejected And this is contained Significant differences in satisfaction with information systems, accounting Accountants are not between men and women. The following assumptions also Job satisfaction has been tried.

Hypothesis 4: no difference in job satisfaction Exist between male and female accountants. Differences in satisfaction with the amount of accounting information systems for men and women 856/0. Thus, assuming zero is not rejected This means that there is no significant difference in job satisfaction between male and female accountants. Is assumed in this study Experience of a relationship between computer use (frequency and number of years of computer use at work) And accounting information systems, there is satisfaction. This test is given by two Frequency factor ANOVA using the computer As the first factor and years of computer use As the second factor is at work. First:

Hypothesis 2: A positive relationshipBetween frequency of computer useAccountants and satisfactionThere are accounting information systems.Value F0.673 is.Zero is not rejected at the 5% significance levelThus a clear relationship between frequencyAnd satisfaction of Computer AccountantsThere is no accounting information systems.

Hypothesis 3: A positive relationship between computer literacyThere are accountants and satisfaction of information systemsResults of the F 0.582 is shown.Zero is not rejectedThus, the satisfaction of any randomThe accounting information systemAmong Hsadaran belonging to 4 groupsThere are a number of years of computer use at workTherefore, no relationship between computer literacyAnd accounting information systems, there is no satisfaction.A test for interactionThe value of F 0.942 was foundNo interaction of these two The effect of accounting information system, there is no satisfaction.

Hypothesis 5: no relationship between frequency of computer useThere is no accounting and job satisfaction.ANOVA test results of the F 27/0 shows.Thus, assuming zero is rejected And a clear relationship between frequency of computer useThere are accountants and job satisfaction.T tests were performed within groupsTo showEach of these groups in terms of meaningJob satisfaction are different. Table 5 identifies important differencesIn job satisfaction among the groups to summarize and explain

Table 5: the relationship between frequency of computer use groups in terms of job satisfaction.

relationship	Group
Less than 10 hours	Between 10 to 20 hours
Less than 10 hours	to 30 hours
Less than 10 hours	More than 30 hours
20 to 30 hours	More than 30 hours

View extensiveThis communication suggests a patternSo that the high frequency of computer use,Job satisfaction is higher with the accountants.The relationship between computer useWork and job satisfaction has been studiedThe following assumptions have been tested.

Hypothesis 6: A positive relationship exists between computer literacy and job satisfaction of accountants. The F62 / 0 is Thus, assuming zero is not rejected And lack of a clear relationship Between the number of years of computer use The result is job satisfaction. Regression equation

$$Y1 = a0 + a1x1 + a2 x2$$

A hypothesis has been tested for in the field of job satisfaction

This equation is defined as follows:

Y1 = job satisfaction

a0 = a1 and

a2 = coefficient of regression

X1 = number of tasks

X2 = the satisfaction of the accounting information system

The regression results step by step, The final regression model Only satisfactory The accounting information system As an independent variable is 0.98 = R² shows The 8/9% change in job satisfaction Only by the change in regression Including satisfaction of the accounting information system Can be explained: F value for the Model 0.041 Thus, assuming zero is rejected And a conclusion is valid.

The correlation coefficient Between job satisfaction And satisfaction of the accounting information system 0.314 This factor brings this story For every unit increase In satisfaction of accounting information systems 0.41 Suppose the oven is on for the following:

Hypothesis 8: A positive relationship between Satisfaction of the accounting information system There are accountants and job satisfaction. Is zero is rejected Thus, a clear positive relationship Satisfaction of the accounting system Aslaaty There are accountants and job satisfaction. To determine the relationship between job satisfaction The number is presented below:

Hypothesis 7: No association between Number of tasks that are performed using the accounting information system And job satisfaction are not accountants. The model number of your duties as an independent variable Has exempted The coefficient of correlation with job satisfaction of 0.965 The zero is not rejected Thus a clear relationship between the number of tasks And there is no job satisfaction.

Conclusions Suggestions

Accountants play an important role in their organizations. Before this research showed That employee satisfaction is related to organizational performance Accountants thus ensuring job satisfaction Member organizations that are important It is very important. In this era of information exchange, The responsibility of accountants to prepare annual financial reports have been comfortable. Computerized accounting systems change Routine and tedious tasks provided for them So they can Expanded focus on useful information for management decisions. However, the accounting system is free from defects And deficiencies are prone to having This study of 43 accountants And governmental organizations in Kermanshah Identify the Do accountants satisfactory to the accounting system Their job satisfaction will increase or not, Has been done.

The results, Five confirmed cases of the theory And three of them are rejected. This study found a positive relationship between the Satisfaction of the accounting information system And job satisfaction can be expressed. In other words, the satisfaction of an accountant Of computerized accounting information system is higher The accountant is more likely to be satisfied with their jobs. These findings confirm the assumptions made And studies (Any, Kah 1997 & Abdullah 1998) is supported.

Meaning of these results Organization is useful for managers to better handling. First, to ensure The accountants are satisfied with their jobs The current information system managers should seriously Due to its potential. Accuracy, power and apparent power, But easy access to accounting systems, Production, reporting financial information displays at the right time and when. When accountants and what results is expected to reach Feel more secure Occupation of the job progress (promotion and grade), they find And this may increase job satisfaction Accountants to participate in the development And choosing an accounting system may Increase system acceptability.

Another variable That is definitely related to job satisfaction Is the frequency of computer use This study found evidence that the violation is a Brnbvd Yauerbaum conflicting findings reported in 1988 However, Any, Kah in 1997 found There is no clear relationship between these two Yauerbaum. In 1988 Users can perform the duties of the office routine Experience fatigue (boredom) the lack of Their interpersonal relationships. Studies Any, Kah on organizational levels Employees were much broader.

Managers may This is to encourage and promote Navn results are considered, As this may Is a good justification for the users Facility for Accountants With computers and Allowing them to perform their own information needs.

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