

# Impact of Job Satisfaction and Personal Values on the Work Orientation of Chinese Accounting Practitioners

George Lan · Chike Okechuku · He Zhang ·  
Jianan Cao

Published online: 27 November 2012  
© Springer Science+Business Media Dordrecht 2012

**Abstract** This study investigates the impact of job satisfaction and personal values on the work orientation of accounting practitioners in China. Satisfaction with work varies across individuals and how individuals view work (i.e., work orientation) may depend not only on satisfaction with various facets of their work but also on their beliefs and values. We used the questionnaire from Wrzesniewski et al. (*J Res Pers* 31, 21–33, 1997) to measure work orientation. Job satisfaction was measured by the Job Descriptive Index (JDI) developed by Smith et al. (*The Measurement of Satisfaction in Work and Retirement*. Rand McNally, Skokie, IL, 1969) and personal values were measured by the Schwartz Value Questionnaire Survey (Schwartz, *Adv Exp Social Psychol* 25, 1–65, 1992). Our sample consisted of 370 accounting practitioners from six major cities in China; 268 were females and 102 were males. We found that 41.9 % of the respondents viewed their work as a career, 37.6 % as a calling and 20.5 % as a job and that job satisfaction to be the highest among the “calling” group and lowest among the “job” group. There were no significant gender differences in the work orientation of the respondents. Our study showed that the value types achievement and hedonism and satisfaction with promotion

were significant predictors of the career orientation, while the value type benevolence and satisfaction with the present job were predictors of the calling orientation. Dissatisfaction with work was the major predictor of the job orientation. Furthermore, length of employment was positively associated with both the calling and job orientation, but negatively associated with the career orientation.

**Keywords** Work orientation · Job · Career · Calling · Job satisfaction · Personal values · Chinese accountants

## Introduction

Accounting practitioners provide an important service to society whether they work for accounting firms or in other organizations. In particular, they provide information that can facilitate better decision making in an organization and attest to information reported by organizations, thus affecting investors' confidence in these organizations. Thus, it is important to understand how they view their work, how satisfied they are with various facets of their work and what are the value priorities which guide their decisions. By the end of the year 2004, there were 9.56 million accounting practitioners in China comprising 1.27% of the employed workforce (Renqing 2005). Although the number of accounting practitioners is large by any other country's standard, it is really a profession in short supply in the context of the size of the Chinese workforce and its population of approximately 1.33 billion. As Western accounting firms and other businesses increasingly open up branches in China and compete for local talent to staff their operations, it becomes imperative to understand the factors which influence job satisfaction and the value priorities among this important group of workers. In this paper, we explore the work

---

G. Lan (✉) · C. Okechuku  
Odette School of Business, University of Windsor, 401 Sunset  
Avenue, Windsor, ON N9B 3P4, Canada  
e-mail: glan@uwindsor.ca

C. Okechuku  
e-mail: chike@uwindsor.ca

H. Zhang · J. Cao  
Department of Accounting and Finance, School of Management,  
Xi'an Jiaotong University, Xi'an, Shaanxi 710049, China  
e-mail: zhanghe@mail.xjtu.edu.cn

J. Cao  
e-mail: caojian@mail.xjtu.edu.cn

orientation, job satisfaction, and personal values of Chinese accounting practitioners and assess the impact of job satisfaction and personal values on the work orientation of the respondents.

Work constitutes more than a third of the waking life of adults according to Wrzesniewski et al. (1997). Work satisfaction was found to account for 20 % of the variance in general life satisfaction of a sample of American workers (Campbell et al. 1976). A study by Judge and Watanabe (1993) suggested a positive and reciprocal relationship between job and life satisfaction. How an individual views his or her work (that is, his or her job attitude) may be a function of not only one's personality and other dispositional factors (Judge and Larsen 2001; Judge et al. 1998; Staw et al. 1986; Staw and Cohen-Charash 2005) but also a reflection of the work environment and the work itself (Schneider and Snyder 1975; Spokane 1985; Weiss and Cropanzano 1996). According to Wrzesniewski et al. (1997), individuals predominantly view their work in one of three ways: as just a job, as a career, or as a calling. How an individual views his or her work has implications for the individual's work involvement, organizational commitment, and job satisfaction (Ghazzawi 2008; Wasti 2002; Yamamura et al. 2004).

Job satisfaction and staff turnover have long been two of the major concerns of human resource managers of accounting firms (Brierley 1999). Most studies of job satisfaction among accountants have focused on Western countries and very few have examined this phenomenon in the Asian context. A number of studies have examined job satisfaction of accountants in Japan (Yamamura et al. 2004), Taiwan (Chen and Silverthorne 2008), and Hong Kong (Lui et al. 2001), but no studies could be found that have addressed this issue in mainland China. Similarly, there is little research on personal values of accountants in China (e.g., see Lan et al. 2009). This study is, to our knowledge, the first one to examine the impact of facets of job satisfaction as well as personal values on work orientation.

## Literature Review and Theoretic Concepts

### Work Orientation

Bellah et al. (1985) and Wrzesniewski et al. (1997) proposed that individuals can have three distinct relations to their work: as Jobs, Careers, and Callings. Individuals who see their work as a job orientation are most concerned with the material benefits of work; for them, work is simply a means for acquiring the financial resources to allow them to survive and to enjoy their time away from work. Material rewards are their primary motivation for the work. By contrast, individuals who see their work as a career have a deeper personal investment in their work and are

motivated not only by monetary gain but also by desire for higher social standing, power, and self-esteem as they pursue promotion and advancement within their organization, (Bellah et al. 1985). Finally, for individuals who see their work as a calling, work is an end in itself, inseparable from their life. Their focus is not on financial rewards or advancement, but in the social value of their work and they usually believe that their work makes the world a better place. They find meaning and fulfillment in their work and wish to make a difference in society.

According to Wrzesniewski et al. (1997), within any occupation, there are individuals with all three types of orientation to their work. They point out that, whereas certain occupations such as teaching, religious ministries, and volunteer work may have higher proportion of individuals with a calling orientation, all three kinds of orientations can be found in every occupation, to varying degrees. Whereas the teaching profession may have a high proportion of individuals who view their work as a calling, the fast food retail industry may have a high proportion of individuals who view their work as just a job since it has a high proportion of young people who have a short-term view of this type of work and are doing it just for the money. Thus, how one views one's work depends, in part, on the nature of the work. It may also depend, in part, on individual dispositional characteristics. For instance, it may depend on the personality traits of extraversion and conscientiousness (Judge et al. 2002). An individual who is not conscientious would be more disposed to viewing his or her work as just a job. Finally, it may also depend on the work environment and the individual's experiences at work. A positive or negative evaluation of one's work experiences can be expected to influence one's view of his or her work.

Wrzesniewski and Dutton (2001) propose that employees who feel that their needs are not being met in their job as it is currently designed are motivated to craft their jobs by changing cognitive, task and/or relational boundaries to shape interactions and relationships with other co-workers. They argue that work orientation influences how they "craft" their work roles, i.e., structure their work, and define their work responsibilities and work objectives. It influences their level of professionalism, work involvement, work performance, and organizational commitment.

### Job Satisfaction

The most-used research definition of job satisfaction is by Locke (1976), who defined it as "...a pleasurable or positive emotional state resulting from the appraisal of one's job or job experiences" (p. 1304). Brief and Weiss (2002) define it as a cognitive and/or affective evaluation of one's job as more or less positive or negative. Implicit in both definitions is the importance of both affect, or feeling, and cognition, or

thinking (Robbins and Judge 2007). Employee job satisfaction is important to organizations as “job satisfaction has the potential to affect a wide range of behaviors in organizations and contribute to employees’ levels of wellbeing” (George and Jones 2008). Employee job satisfaction or dissatisfaction has implications for employee performance, organizational commitment, organizational citizenship behavior, turnover intentions or turnover, and job attitudes. Studies have found a positive correlation between job satisfaction and job performance and between job satisfaction and organizational commitment (George and Jones 2008; Judge et al. 2001). Employees who are satisfied with their jobs tend to perform better than those who are not. Job dissatisfaction, on the other hand, has been associated with absenteeism, tardiness, turnover, and negative attitudes (Randolph 2005; Rue and Byars 2005).

Research suggests that most people are satisfied with their jobs. In a study of workers in Spain, Mexico, and the United States, Page and Wiseman (1993) found that respondents were mostly satisfied with their jobs. Greenberg and Baron (2008) found that 80–90% of their respondents were satisfied with their jobs. However, in a recent survey of a representative sample of 5,000 Americans conducted for The Conference Board, a New York-based business research organization, it was found that only 47% of the respondents were satisfied with their jobs compared to 61% twenty years prior (The Conference Board 2007).

Although job satisfaction is one of the most studied aspects of work life (e.g., see Kreitner and Kinicki 2007), little research attention has been devoted to the job satisfaction of Chinese workers by Western scholars. However, recent and growing interest in this area by Chinese researchers has begun to produce interesting results. Chen and Francesco (2000) found that Chinese managers consider pay a major factor affecting their job satisfaction and turnover intentions. Lu et al. (2001) posited that leadership behavior, management system, pay, cooperation on the job, and the work itself were the key factors influencing Chinese worker job satisfaction. A survey of 993 managers by Zhang and Li (2001) corroborated those factors. Zhu et al. (2001) argued that the work itself, promotion, and job fulfillment were the most influential factors in job satisfaction. Ma and Trigo (2008) found that career development (i.e., promotion and career growth opportunities) and rewards are the most important job satisfaction factors for their sample of managers. As China’s economy continues to grow at a rapid rate the competition to acquire and retain a talented workforce of accounting practitioners will intensify and it will become increasingly important to understand the factors related to their job satisfaction. This study aims to contribute to that research.

In developing the Minnesota Satisfaction Questionnaire (MSQ) for measuring job satisfaction, Weiss et al. (1967)

concluded that job satisfaction had 20 facets, including recognition, compensation, supervision, job security, and advancement on the job, to name a few. The developers of the Job Descriptive Index (JDI), Smith et al. (1969), however, posited that job satisfaction can be more parsimoniously assessed in terms of satisfaction with 5 facets: coworkers, the work itself, pay, promotion, and supervision.

While a great deal of research has been devoted to the relationship between job satisfaction and job performance, organizational commitment, organizational citizenship behavior, turnover, and turnover intentions, little attention has been devoted to the relationship of work orientation or job attitude, defined in this paper as the way in which employees view their work, to job satisfaction. How one views his or her work can influence one’s satisfaction with his or her job. For example, a person who goes into a job with the attitude that it is just a job that will help pay the bills until something better comes along may experience a different level of satisfaction from it than a person who is motivated to make it a career.

Motivation theory provides a theoretic basis for understanding how work orientations are related to job satisfaction. Individuals who view their work as just a job are motivated primarily by security and financial needs and, according to Maslow’s hierarchy of needs theory (Maslow 1943), would be at a low level on this hierarchy. Individuals who view their work as calling are motivated primarily by social, relational, and self-actualization needs and would be at a high level on this hierarchy, whereas individuals who view their work as a career are motivated by a combination of needs—financial, social/relational, self-esteem, and advancement—and would be in the middle of this hierarchy. Individuals with a calling orientation, being at the high end of this hierarchy, have had most of their needs and expectations met by the job and would be expected to have the highest level of job satisfaction. On the other hand, individuals with a job orientation, being at the low end of this hierarchy, have had few of their needs and expectations met by the job and will have the lowest level of job satisfaction. Individuals with a career orientation, being in the middle of the hierarchy, have had many but not all of their needs and expectations met by the job and will have a level of job satisfaction that is between the two extremes. Thus, we propose the first hypothesis (*H1*) as follows:

**H1:** Job satisfaction of Chinese accounting practitioners will be highest for those who view their

job as a “calling” and lowest for those who view their job as a “job.”

Researchers in the psychology of work have contrasted between three types of work motivations: intrinsic, extrinsic, and social or relational motivations (Alderfer 1972; Borg 1990; Crites 1961; Mortaz 1985; Pryor 1987). Intrinsic work

motivations relate to the pursuit of autonomy, interest, growth, and creativity in work. Extrinsic motivations relate to desire for job and financial security. Social and relational motivations relate to desire for social relations and contribution to society (Ros et al. 1999). The calling orientation appears most closely related to the intrinsic and social/relational motivations; the job orientation appears most closely related to the extrinsic motivation; and the career orientation appears to be a combination of all three motivations. Wrzesniewski et al. (1997) note that while individuals with a calling orientation would be expected to have the highest level of work satisfaction, the calling-career-job distinction is not defined entirely by its potential relationship to job satisfaction. In this study, we argue that in addition to job satisfaction, the personal values of the individual will affect whether the work orientation of the individual.

### Personal Values

Rokeach maintained that an individual's behavior is shaped by his or her personal values, defined as ways of being and acting that were seen as desirable or ideal (Rokeach 1968, 1973, 1979). According to Feather (1988), personal values were not only at the core of an individual's personality or character but also influenced individual behaviors, attitudes, evaluations, judgments, decisions, commitments, and satisfaction. Jones (1991) argued that personal values lead individuals to evaluate their actions and influence whether they will behave ethically or not. Personal values impact ethical behavior in the workplace (Finegan 1994) and influence the ethical dimension of decision making of managers in organizations (Fritzsche and Oz 2007).

Values transcend specific situations, guide selection or evaluation of behaviors and events, and are ordered by relative importance (Schwartz 1992, 1994). Empirical evidence indicates that different people place different priorities among these values (e.g., Schwartz 1999). Schwartz developed the Schwartz Values Survey Questionnaire (SVSQ) in which he identified fifty-six individual personal values. Of these, forty-seven have stable meanings both between genders and across at least seventy countries (Schwartz 2006; Schwartz and Bardi 2001; Schwartz and Sagiv 1995; Schwartz 1992, 1994; Struch et al. 2002). The SVSQ is a valid and internationally used instrument for measuring personal values and value-types (Eliason and Schubot 1995; Schwartz and Rubel 2005).

Schwartz (1992) further refined adherence to individual values into ten motivationally distinct "value types" (clusters of related values—see Appendix) which are grounded in one or more of three universal requirements of human existence identified as: needs of individuals as biologic organisms, requisites of coordinated social interaction, and survival and welfare needs of groups. Schwartz and Boehnke (2004) and

Schwartz and Sagiv (1995) provide substantial support for the universal existence of ten value types. The ten value types, in turn, have been grouped (Schwartz and Boehnke 2004 and Schwartz 2006) into two pairs of opposed higher order or meta-values: (1) self transcendence versus self-enhancement and (2) openness to change versus conservation.

The self-transcendence meta-value comprises of values that emphasize serving the interest of others and showing concern and care for people with whom one has frequent contact (benevolence) or expressing understanding, tolerance, and concern for all people and nature (universalism), whereas the self-enhancement meta-value consists of values which emphasize the pursuit of self-interest by seeking social status and gaining control over people and resources (power) or by attaining personal success by demonstrating competence according to social standards (achievement). Openness to change values emphasizes autonomy of thought and action (self-direction), novelty, excitement, and challenge of life (stimulation). Conservation values emphasize commitment to past beliefs and customs (tradition), adhering to social norms and expectations (conformity) and preference for stability and security for self and others close to self (security). The value type of hedonism contains elements of both openness to change and self-enhancement. Schwartz (2006) states that people, no matter where they reside, experience conflict between pursuing self-transcendence values and self-enhancement values. Similarly, people experience conflict between pursuing openness to change values and conservation values.

### Chinese Cultural Values and the Influence of Social Reforms and Western Values

For several centuries, Chinese traditional values have been shaped by the teachings of scholars and philosophers such as Confucius and Mencius. In particular, Confucianism, with its emphasis on self-cultivation, self-discipline, education, and strong family relations is deeply ingrained in Chinese culture and affects the Chinese people's perception of what is important and what is not. Confucianism fell into disrepute during the Chinese revolution as its conservative philosophy was believed to be an impediment to change. The recent resurgence of Confucianism in present day China indicates that Confucianism has an enduring influence on cultural values in China. The Chinese people who severed ties with the past during the Chinese revolution and were eager to embrace Western values in the early phase of their remarkable economic development are now reconnecting with their cultural heritage and identity.

During the last 30 years, China has witnessed momentous changes in its economy, society, and its culture. With the adoption of the "open door" policy and unofficial endorsement of the capitalistic system, China has been able to



achieve robust economic growth over a sustained period of time and is now emerging as a global economic power. China's economic success has dramatically raised the living standards of its huge population—it has lifted scores of millions of its citizens out of poverty and provided enhanced access to education to its citizens. Although its core political systems have remained unchanged, China has undergone both social reforms and openness in its society. The Chinese people have now greater freedom to express their views and to travel in their own country and overseas. The role of women in China, in particular, has undergone significant changes. Since Mao Ze Dong's proclamation that "women hold up half the sky," the Chinese communist government has provided equal access to education to women, affirming that women can do whatever men can do. In *Newsweek* (September 6, 2010), Schneiderman and Seno reported that, with China's fast economic development, new opportunities are becoming available to both males and females who possess the required skills and knowledge and that women in China appear to be far more ambitious than their counterparts in the United States. They noted that "Chinese women are not just encouraged to join the workforce, they are expected to" (p. 36).

Lan et al. (2009) proposed that, generally speaking, there are three major rival value orientations in contemporary Chinese society: (1) Chinese traditional values, especially Confucianism, (2) Western values, in particular materialism and individualism, and (3) a third type of values that is basically a combination of Chinese traditional values and some imported Western values, including communism and collectivism. They concluded that the personal values and value types of Chinese accounting practitioners and students were influenced by Chinese cultural traditions, the impact of communism and social reforms and by Western values that have penetrated the Chinese society and are influencing the Chinese people's everyday life.

### Values and Work Orientation

Gandal et al. (2005) documented that personal values and value types are related to the three work orientations. They examined the relationships among the three work orientations and the personal value systems of economists. They argued that self-enhancement value types of power and achievement reflect the motivation to gain power and control over resources (power) and to express competence and success (achievement) and these motivations will be most compatible with a career work orientation. In contrast, Gandal et al. proposed that self-transcendence value types of benevolence and universalism reflect care and concern for the welfare of those close to oneself (benevolence) and tolerance and acceptance of others and concern for all people and the world (universalism) and these motivations would be

compatible with a calling orientation. They argued that achievement and power value motivations would be inconsistent with the job work orientation and in addition, expected no correlation between benevolence and universalism with job orientation, respectively. Their study of a sample of economists revealed that emphasizing self-enhancement values correlated with a career work orientation, the calling orientation was positively correlated to benevolence values and the correlations of universalism and benevolence values with job orientation were near zero.

Following Gandal et al. (2005), we propose the following four hypotheses (*H2 to H5*) for our sample of Chinese accounting practitioners:

**H2:** Self-enhancement values are positively associated with the career orientation.

**H3:** Self-transcendence values are positively associated with the calling orientation.

**H4:** Self-enhancement values are negatively associated with the job orientation.

**H5:** Self-transcendence values are not associated with the job orientation.

## Methodology

### The Sample

The sample consisted of accounting practitioners who were recruited from six large cities in China: Xi'an, Nanjing, Shenzhen, Qingdao, Zhengzhou, and Xining. The questionnaire was translated into Mandarin by a professional translator and then back-translated into English by another professional translator. The procedure was repeated until satisfactory equivalence in meaning was achieved. Questionnaires were mailed to respondents' work places at accounting firms, companies, and enterprises in the six cities. A few respondents were recruited while taking continuing education or MBA courses at Xi'an Jiatong University. Our combined survey instrument consists of four parts. Part I consists of the Job Descriptive Index (JDI), Part II contains the Schwartz values survey questionnaire, and Part III consists of a series of items to address work orientations. Finally, Part IV of our survey lists general questions including occupation, age, gender, income level, and accounting designation.

### Measurement of Work Orientation

Work orientation was measured using a number of items taken from the research by Wrzesniewski et al. (1997). Respondents were asked to indicate their level of

agreement or disagreement with each item, on a 7-point Likert scale. Table 1 below shows the items used for measuring work orientations.

### Measurement of Job Satisfaction

Job satisfaction was measured using the Job Descriptive Index (JDI) originally developed by Smith et al. (1969). The JDI is the most popular and widely used instrument for measuring job satisfaction (Smith and Stanton 1998). Wang and Russell (2005) have shown that the instrument, which was developed for measuring job satisfaction in the Western context, has measurement equivalence in the Chinese context. Their study provided psychometric justification for direct comparisons of job satisfaction scores across Chinese and American employees of multinational companies. The 1997 revision of the JDI was used in this study. This revision contains six sets of scales with the first five measuring satisfaction with coworkers, the job itself, pay, promotion, supervision, and the sixth set measuring overall job satisfaction using the Job In General (JIG) scale. Each set of scales consists of either 9 or 18 adjectives or short phrases related to the facet being measured. The instrument requires respondents to answer with a “Y” for “Yes,” “N” for “No,” or “?” for “Cannot decide” depending on how well each adjective or phrase described the respondent’s work with regard to the facet being evaluated. Satisfaction scores were then calculated using

the scoring key provided in the JDI manual (Stanton and Crossley 2000).

### Measurement of Value Types

The Schwartz Value Survey Questionnaire (Schwartz 1992) was used to measure personal values in the present study. Respondents were asked to rate each value on a scale of  $-1$  to  $7$ , with “ $-1$ ” representing that the value in question is opposed to one’s values or guiding principles and “ $7$ ” meaning that the value is of supreme importance; a rating of “ $3$ ” or above indicates that the value is considered to be important. Values are then grouped according to their corresponding value types (as in Appendix) and a mean score is computed for each value type for each of the respondents.

### Results

Of the 600 questionnaires distributed, 370 of the returns were usable for the present analyses, for a 62 % response rate. Respondents had an average age between 35 and 44; they have worked in the accounting profession an average of 11.1 years; 72.4 % were female (the accounting profession is female dominated in China (Cao and Nie 2002)); over 80 % were college, polytechnic, or university graduates; their median annual income was between CNY 60,000 and 70,000; 29.2 % held bookkeeping/junior accountant positions, 36.5 % held intermediate accountant positions, and 30.7 % held senior accountant/managerial/controller positions; they came from companies and organizations with an average of 1,546 employees and average annual sales/revenue of CNY 515,000,000.

### Work Orientation

Eleven items, selected to measure orientation to one’s work, were included in the survey. These items were taken from the research by Wrzesniewski et al. (1997). Factor analysis with varimax rotation was performed on the matrix of the inter-correlations among the items to identify the items loading on each of three factors corresponding to the three work orientations. On the basis of factor loadings with absolute values of 0.5 or greater, Table 1 shows that component 1 appears to indicate a “career” orientation, component 2 a “calling” orientation, and component 3 a “job” orientation.

Responses to the items the factor loadings of which are italicized in Table 1 were averaged to obtain each respondent’s career, calling, and job orientation scores. Each respondent was then classified as being career, calling, or job oriented depending on the highest of the three

**Table 1** Factor loadings of work orientation items

Item	Component		
	1 career	2 calling	3 Job
I find my work rewarding	.192	<i>.714</i>	-.256
My work makes the world a better place	.145	<i>.707</i>	-.092
I am very conscious of what day of the work week it is and I greatly anticipate weekends. I say “Thank God it is Friday!”	-.164	.000	<i>.673</i>
I expect to be in a higher level job in 5 years	<i>.569</i>	.006	-.057
I feel in control of my work life	<i>.666</i>	.093	-.122
I enjoy talking about my work to others	<i>.633</i>	.258	-.020
I view my job primarily as a stepping stone to other jobs	<i>.697</i>	.009	.141
My primary reason for working is financial—to support my family and lifestyle	-.007	.299	<i>.644</i>
I expect to be doing the same work in 5 years	-.034	<i>.644</i>	.191
I never take work home with me	.139	-.124	<i>.537</i>
I would not encourage young people to pursue my kind of work	-.086	-.213	<i>.642</i>

**Table 2** Classification of respondents by work orientation and gender

	Gender		Total
	Female	Male	
<b>Career</b>			
Count	110	45	155
% within gender	41.0 %	44.1 %	41.9 %
<b>Calling</b>			
Count	101	38	139
% within gender	37.7 %	37.3 %	37.6 %
<b>Job</b>			
Count	57	19	76
% within gender	21.3 %	18.6 %	20.5 %
<b>Total</b>			
Count	268	102	370
% within gender	100.0 %	100.0 %	100.0 %

average scores. Using this approach, Table 2 shows that 41.9 % of the respondents were classified as career oriented (41 % of the female vs. 44.1 % of the male respondents), 37.6 % as calling oriented (37.7 % of the female vs. 37.3 % of the male respondents), and 20.5 % as job oriented (21.3 % of the female vs. 18.6 % of the male respondents). While there is no significant gender difference ( $\chi^2 = 0.66$ ,  $p = 0.72$ ) in how respondents see their work, it is noted that more respondents appear to view their work as a career than either as a calling or as just a job. It is surprising, however, that as many as one in five of the accounting practitioners appear to see their work as just a job.

### Job Satisfaction Scores

Table 3 shows the means and standard deviations of overall job and facet satisfaction scores. The scores are reported separately by job attitude as well as for the total sample. Stanton and Crossley (2000) described how to interpret the satisfaction scores in the JDI manual. They noted that, while there is no real “neutral” point on any of the scales, they have found the neutral point to be reasonably close to the middle range of possible scale scores (0–54), or around a score of 27. Scores well above 27 (i.e., 32 or above) indicate satisfaction, while those well below 27 (i.e., 22 or below) indicate dissatisfaction. Scores from 23 to 31 indicate neither satisfied nor dissatisfied. On the basis of this guideline, therefore, Table 3 shows that the respondents in the present study were slightly satisfied with their job overall (mean score of 34.41). They were moderately satisfied with their coworkers (mean score of 37.19); neither satisfied nor dissatisfied with the work itself (mean score of 29.78); slightly satisfied with their pay

**Table 3** Job satisfaction scores

Work orientation	N	Mean	SD
<b>Overall job satisfaction</b>			
Career	155	33.43	11.82
Calling	139	38.87	10.69
Job	76	28.22	12.46
Total	370	34.41	12.18
<b>Satisfaction with coworkers</b>			
Career	155	36.39	10.91
Calling	139	39.72	11.16
Job	76	34.21	11.76
Total	370	37.19	11.35
<b>Satisfaction with present job</b>			
Career	155	29.25	13.34
Calling	139	33.91	12.74
Job	76	23.34	13.56
Total	370	29.78	13.69
<b>Satisfaction with pay</b>			
Career	155	33.70	8.67
Calling	138	35.71	7.54
Job	76	33.42	8.48
Total	369	34.40	8.27
<b>Satisfaction with promotion</b>			
Career	155	18.32	11.59
Calling	139	18.88	11.95
Job	76	12.74	10.46
Total	370	17.38	11.72
<b>Satisfaction with supervision</b>			
Career	155	37.99	13.95
Calling	139	39.43	14.48
Job	76	34.33	14.48
Total	370	37.78	14.34

(mean score of 34.40); quite dissatisfied with promotional opportunities (mean score of 17.38); and moderately satisfied with supervision (mean score of 37.78). The next section addresses the issue of whether the level of satisfaction depends on how individuals view their work.

### Analysis of Variance

To investigate whether there were differences in overall job satisfaction among the three work orientation categories, one-way analysis of variance was performed. As Table 3 shows, the mean overall job satisfaction score for the 155 individuals classified as viewing their work as a career was 33.43 (SD 11.82); for the 139 individuals classified as viewing their work as a calling, it was 38.87 (SD of 10.69); and for the 76 classified as viewing their work as a job, it was 28.22 (SD of 12.46). The ANOVA result showed that

**Table 4** Tests of between-subjects effects

Source	Dependent variable	Type III sum of squares	df	Mean square	<i>F</i>	Sig.
Work orientation	Satisfaction with Coworkers	1654.49	2	827.25	6.615	.002
	Satisfaction with Present Job	5542.26	2	2771.13	15.991	.000
	Satisfaction with Pay	384.95	2	192.48	2.846	.059
	Satisfaction with Promotion	2088.37	2	1044.19	7.887	.000
	Satisfaction with Supervision	1289.67	2	644.83	3.171	.043
Unexplained	Satisfaction with Coworkers	45773.60	366	125.06		
	Satisfaction with Present Job	63426.07	366	173.30		
	Satisfaction with Pay	24753.28	366	67.63		
	Satisfaction with Promotion	48458.75	366	132.40		
	Satisfaction with Supervision	74430.66	366	203.36		

the differences were significant ( $F = 21.89$ , 2 and 367 d.f.,  $p = 0.000$ ).

To determine whether there were significant differences in individual job facet satisfactions, multivariate analysis of variance and Tukey multiple comparison tests were performed. The results showed that the three groups differed significantly overall on these measures (Wilk's lambda = 0.912,  $p = 0.000$ ). The tests of between-subject effects of Table 4 show that the three groups differed significantly on four of the five facets: satisfaction with coworkers ( $p = 0.002$ ), satisfaction with the present job ( $p = 0.000$ ), satisfaction with promotion ( $p = 0.000$ ), and satisfaction with supervision ( $p = 0.043$ ). They did not differ significantly on satisfaction with pay ( $p = 0.059$ ).

The results of the Tukey contrasts are summarized in Table 5 below. Individuals who view their work as a calling had significantly higher overall job satisfaction than those who view their work as a career; those who view their work as a career, in turn, had significantly higher overall job satisfaction than those who view their work as just a job.

With regard to satisfaction with coworkers, those who view their work as a calling were more satisfied than those who view their work as a career and those who view their work as a job. There was no significant difference between those who view their work as a career and those who view their work as a job. Those who view their work as a calling were more satisfied with the work itself than those who view their work as a career, and these individuals were in turn more satisfied than those who view their work as a job.

There were no significant differences among the groups with regard to satisfaction with pay. This result is, perhaps, not surprising. Kovach (1995) found that employees ranked the work itself first and pay fifth in the importance of job attributes to them. On the other hand, managers ranked pay first and the work itself fifth in terms of what they thought employees wanted. Thus, if pay ranks low in importance to employees, it is not surprising that there are no significant differences in satisfaction with pay.

**Table 5** Tukey contrasts ( $p \leq 0.05$ )

Overall job satisfaction	Calling > Career > Job
Satisfaction with coworkers	Calling > Career; Calling > Job; Career = Job
Satisfaction with present job	Calling > Career > Job
Satisfaction with pay	Calling = Career = Job
Satisfaction with promotion	Calling = Career > Job
Satisfaction with supervision	Calling = Career > Job

Those who view their work as a calling and those who view their work as a career were equally satisfied with promotion and with supervision. Those who view their work as a job were less satisfied with these facets than the other two groups.

#### Personal Values Measures

Table 6 summarizes the means and standard deviations of the scores for the value types and their rankings by gender. For groups, security and tradition were rated and ranked as their top and least important value type, respectively. Table 6 shows only one significant gender difference among the value types with males scoring higher on the achievement value than the females. For males, achievement was ranked as their second highest value type whereas for women, this value type was ranked fifth.<sup>1</sup>

#### Regression Analyses

To investigate the simultaneous impact of facets of job satisfaction and personal values on work orientation,

<sup>1</sup> The data on personal values were included in the data of the study by Lan et al. (2009). For a more comprehensive analysis of values and value types of Chinese accounting practitioners, see Lan et al. (2009).



**Table 6** Personal values of Chinese accounting practitioners by gender

Gender	N	Mean rating	Rank	SD	Scale maximum
Achievement <sup>a</sup>					
Female	268	4.20	5	1.048	7
Male	102	4.51	2	.954	
Benevolence					
Female	268	4.28	3	1.032	7
Male	102	4.49	3	1.001	
Conformity					
Female	268	4.20	5	1.026	7
Male	102	4.36	5	.958	
Hedonism					
Female	268	4.34	2	1.259	7
Male	102	4.20	7	1.227	
Power					
Female	268	3.04	8	1.241	7
Male	102	3.28	8	1.265	
Security					
Female	268	4.59	1	1.041	7
Male	102	4.61	1	.999	
Selfdirection					
Female	268	4.16	7	.923	7
Male	102	4.24	6	1.017	
Stimulation					
Female	268	3.01	9	1.180	7
Male	102	3.21	9	1.220	
Tradition					
Female	268	2.85	10	1.171	7
Male	102	2.78	10	1.249	
Universalism					
Female	268	4.25	4	.952	7
Male	102	4.43	4	1.643	

<sup>a</sup> Difference between female and male respondents is significant at  $p = 0.01$

multiple regression analyses were conducted using the work orientation scores as dependent variables and facets of job satisfaction scores and ratings of value types as independent variables. The gender of the respondents and the number of years worked by the respondents in the accounting profession (length of employment) were included as control variables as these variables may influence the work orientation. For example, in traditional China, there has been a greater emphasis on the man to be successful and an individual's work orientation may change with the passage of time, depending on whether his or her needs have been met. Stepwise regression was performed on the whole sample to determine the significant

predictors of each of the three work orientations from the several independent variables considered.

Panel A of Table 7 shows that the explanatory variables for the career orientation are the value types achievement and hedonism, satisfaction with promotion and length of employment of the respondents. While the first three predictors are positively associated with the career work orientation, there is a negative association between the length of employment and the career orientation. By contrast, Panel B of Table 7 indicates that the predictors for the calling orientation are satisfaction with the present job, the value type benevolence, and the length of employment; all the associations between the predictor variables and the dependent variables are positive. Satisfaction with the present job is the most important factor explaining a calling work orientation. Finally, as shown in Panel C of Table 7, the predictors of the job orientation are satisfaction with present job, which is negatively associated with the job orientation and length of employment, which has a positive association with the dependent variable. Dissatisfaction in work is the most important factor explaining a job orientation. The results of the regression analyses also show that the gender of the respondents has no impact on work orientations.

## Discussion and Implications

Our study documents that individuals who view their work as a calling have higher overall job satisfaction than those who view their work as a career. Those who view their work as a career, in turn, have higher overall job satisfaction than those who view their work as just a Job. Therefore, Hypothesis 1 (H1) is supported. Specifically, individuals who view their work as a calling were most satisfied with coworkers, the job itself, promotion, and with supervision. Individuals who view their work as a job were least satisfied with each of those facets. Individuals who view their work as a career had in-between levels of satisfaction in these facets although the differences with those who viewed their work as a calling were not significant with respect to satisfaction with promotion and supervision. There were no significant differences among the three groups with respect to satisfaction with pay.

The personal values results show that, for both genders, security was ranked as their foremost value type, indicating the high importance ascribed to safety, harmony, and stability of society, of relationships, and of the self by the accounting practitioners. This suggests that many Chinese traditional values, especially Confucian teachings, are important for the Chinese practitioners. At the same time, the value type tradition is ranked last by both genders (with a rating of 2.78 for males and 2.85 for the females),

**Table 7** Regression analysis (step-wise) of work orientation of whole sample with facet satisfaction scores, value types, length of employment, and gender

Variables entered	Unstandardized coefficients		Standardized coefficients $\beta$	<i>t</i> stat.	<i>p</i> value (2-tailed)
	<i>B</i>	SE			
Panel A: Dependent variable: career orientation					
Constant	2.915	.274		10.657	.000
Achievement	.285	.055	.278	5.217	.000
Length of employment	-.029	.007	-.193	-3.971	.000
Satisfaction with promotion	.013	.004	.151	3.104	.002
Hedonism	.103	.046	.121	2.269	.024
Panel B: Dependent variable: calling orientation					
Constant	2.120	.288		7.362	.000
Satisfaction with present job	.025	.004	.290	5.950	.000
Benevolence	.261	.056	.225	4.642	.000
Length of employment	.033	.008	.199	4.078	.000
Panel C: Dependent variable: job orientation					
Constant	4.299	.150		28.586	.000
Satisfaction with present job	-.028	.004	-.350	-6.966	.000
Length of employment	.026	.008	.162	3.230	.001

Panel A: Adjusted  $R^2 = 0.174$ ;  
*p* value = 0.000

Panel B: Adjusted  $R^2 = 0.184$ ;  
*p* value = 0.000

Panel C: Adjusted  $R^2 = 0.128$ ;  
*p* value = 0.000

suggesting that, in general, Chinese accounting practitioners are giving less importance to the traditional acceptance of normal and natural differences in power and status among individuals in the Chinese society, which is an indication of the influence of Western values in contemporary Chinese culture.

The regression analyses results support the conceptual definitions of the calling-career-job trichotomy. Satisfaction with the work itself was found to be the primary factor predicting a calling orientation while dissatisfaction with the work itself best explained a job orientation. There was a positive and significant association between achievement (self-enhancement value) and the career orientation but no such association was found between the self-enhancement value type of power and the career orientation. Hedonism, which contains elements of self-enhancement, was also positively associated with the career orientation. Thus, overall, there appears to be support for hypothesis 2. Hypothesis 3 is partially supported as a positive association was found between the self-transcendence value type of benevolence and the calling orientation but no such association was detected between the other self-transcendence value type of universalism and the calling orientation. No evidence was found to support hypothesis 4 which proposes that self-enhancement values are negatively associated with the job orientation. On the other hand, the lack of association between self-transcendence values and the job orientation supports hypothesis 5.

Regression results also suggest strongly that a transition takes place in the way that respondents view their work with the passage of time. Workers, who enter the accounting profession viewing their work as a career, are motivated by the challenge of the job, financial rewards,

and the desire for promotion. As the length of employment increases, a transition takes place. Those who are still in the profession at this stage appear now to be viewing their work less as a career and more as a calling or just a job. The direction of the transition depends on the extent to which the worker's needs and expectations are being or not being met. Those whose needs and expectations are not being met transition to viewing their work as just a job and some of them may leave the organization completely whereas those whose needs and expectations are being met transition to viewing their work as a calling.

These results have several implications. First, understanding how the Chinese accounting practitioners view their work will enable the organizations employing them to take the actions necessary to improve or maintain employee motivation. For example, remedial action may need to be taken so that individuals do not view their work as just a job; otherwise such individuals may stay on and just collect their paychecks. These individuals are likely to have the lowest levels of organizational commitment and job performance and the highest levels of absenteeism and turnover (Tanriverdi 2008). The employer could provide retraining, professional development, and/or mentoring programs to assist these employees. In some situations, re-assigning them to other jobs within the organization may be a better strategy since the primary reason for viewing their work as just a job is dissatisfaction with their current job. Saari and Judge (2004) noted that "...one of the most important areas of the work situation to influence job satisfaction—the work itself—is often overlooked by practitioners when addressing job satisfaction" (p. 396). Organizations can enhance employee job satisfaction by insuring that there is a match between the employee and

the job (Newburry et al. 2007). For those who see their work as a career, it is also important for the employer to understand that opportunities for promotion are important motivators. For those who see their work as a calling, the work itself is an important motivator. Second, work orientations change over time. Meeting the needs and expectations of these individuals in terms of job match and promotional or social/relational opportunities will help to keep them motivated and prevent them from transitioning into the “job” group or leaving the organization completely. Third, Western accounting and other business firms opening branches in China and seeking to compete for local talent to staff their operations need to take into account the values and value priorities of their employees and to keep in mind that traditional Chinese cultural values are strong although there is influence of Western values among the Chinese accounting practitioners. Finally, we also provide evidence of the impact of personal values on the career and calling work orientations. This suggests an opportunity for business schools in China, which are educating the future accounting practitioners, to include in their curricula activities and courses that will evoke values and principles that will lead to higher job satisfaction. In particular, placing emphasis on the development of the individual personal values (helpful, honest, forgiving, loyal, and responsible) that comprise the benevolence value type could not only lead to greater job satisfaction but also to a greater social responsibility and concern for ethical behavior when the students later join the accounting profession.

### Conclusions and Future Research

Overall, our study has provided insights in the work orientations, job satisfaction and personal values of accounting practitioners in the world’s most populous nation, which has witnessed significant economic and social changes in the last few decades. The results of the present study support Wrzesniewski et al. (1997) who found the highest work satisfaction among respondents who see their work as a calling. The present study has extended that research to show that individuals who see their work as just a job have the lowest work satisfaction while those who see their work as a career fall between these extremes. Our results using the Chinese sample support the conceptual definitions of, and distinctions among, the “calling,” “career,” and “job” views of one’s work and appear to corroborate findings in a Western context (Wrzesniewski et al. 1997). Our results show that while the personal values of the Chinese accounting practitioners are related to the Chinese cultural traditions, there is influence of Western values in contemporary Chinese society. In addition, our study provides evidence that the work orientation is

impacted by various facets of job satisfaction as well as by the values priorities of the Chinese accounting practitioners and the number of years the practitioners have been employed in the accounting profession.

A possible limitation of this study is common method bias, a problem that may exist in any study in which the dependent and independent variables are obtained from the same respondent. While we tried to reduce this bias through the use of anonymous questionnaires, as recommended by Podsakoff et al. (2003), information on the major variables of concern in this study—how one views his or her work, how satisfied one is with his or her job and personal values of the practitioner—can only really be obtained from that individual, not from a third party. Second, due to the unavailability of a sampling frame, our sample was a nonrandom one drawn from six large Chinese cities. While one would expect a concentration of accounting practitioners in large cities, it is impossible to determine the extent of sampling error in our results.

Nevertheless, we believe that this study makes important contributions to the literature on how this little-researched concept of viewing one’s work as a calling, career, or just a job relates to job satisfaction, personal values, and length of employment. It also contributes to the toolkit of dispositional factors that can be used to explain job satisfaction and dissatisfaction. Of significance is that the present study provides actual overall job and facet satisfaction scores (see Table 3) based on the JDI, information that is typically not available in published research. This is data that other researchers can use to compare with their results for other occupations, cultures, countries, or work environments.

Further research needs to be done to see how this conceptualization of worker’s view of their work relates to job performance, organizational commitment, turnover intentions and other factors. Additional work also needs to be done to determine whether the present results are generalizable to other occupations and other countries.

### Appendix

#### Value Types

(Schwartz & Sagiv 1995; Schwartz 2006)

Values for Each Type Shown in Parentheses

**ACHIEVEMENT:** Personal success through demonstrating competence according to social standards. (Successful, Capable, Ambitious, Influential, Intelligent). These emphasize active demonstration of successful performance in social interaction as one means to obtain social esteem.

**BENEVOLENCE:** Preservation and enhancement of the welfare of people with whom one is in frequent personal

contact. (Helpful, Honest, Forgiving, Loyal, Responsible). These emphasize voluntary concern for the welfare of others in the family or other important group to achieve smooth social relationships, striving for true friendship and mature love.

**CONFORMITY:** Restraint of actions, inclinations, and impulses likely to upset or harm others and violate social expectations or norms. (Politeness, Obedient, Self-Discipline, Honoring Parents and Elders). These reflect the need for self-restraint to avoid negative outcomes such as disrupting and undermining smooth interaction with a group.

**HEDONISM:** Pleasure and sensuous gratification for oneself. (Pleasure, Enjoying Life)

**POWER:** Social status and prestige, preserving one's public image, control or dominance over people and resources. (Social Power, Authority, Wealth). These describe elements of hierarchy in any legitimate social structure and a means to define social esteem.

**SECURITY:** Safety, harmony and stability of society, of relationships, and of self. (Family Security, National Security, Social Order, Clean, Healthy, Reciprocation of Favors). These reflect both individual and group security.

**SELF-DIRECTION:** Independent thought and action-choosing, creating, exploring. (Creativity, Self-respect, Freedom, Independent, Curious, Choosing Own Goals). These values indicate the importance of both independent thought and action and the need for mastery, control, and interactional autonomy.

**STIMULATION:** Excitement, novelty, and challenge of life. (Daring, a Varied Life, an Exciting Life). These relate to the need for a level of stimulation necessary to be active at an optimal not threatening level.

**TRADITION:** Respect, commitment, and acceptance of the customs and ideas that traditional culture or religion impose of the self. (Humble, Accepting My Part in Life, Devout, Respect for Tradition, Moderate). These reflect the subordination of individual needs and the exercise of self-restraint to avoid disrupting expectations imposed by more abstract institutions such as religious and cultural customs.

**UNIVERSALISM:** Understanding, appreciation, tolerance and protection for the welfare of all people and for nature. (Broadminded, Wisdom, Social Justice, Equality, A World at Peace, A World of Beauty, Unity with Nature, Protecting the Environment). These values emphasize acceptance and just treatment of others with whom one is unfamiliar and who appear to be different.

*Note:* The value types include only those values found to be stable between genders and across countries. Those values not included in the value types are (in alphabetical order): A Spiritual Life, Detachment, Healthy, Inner Harmony, Intelligent, Mature Love, Meaning in Life, Preserving My Public Image, Sense of Belonging, Social Recognition and True Friendship.

## References

- Alderfer, C. P. (1972). *Existence, relatedness and growth: Human needs in organizational settings*. New York: Free Press.
- Bellah, R. N., Madsen, R., Sullivan, W. M., Swidler, A., & Tipton, S. M. (1985). *Habits of the heart*. New York: Harper & Row.
- Borg, I. (1990). Multiple facetisations of work values. *Applied Psychology: An International Review*, 39, 401–412.
- Brief, A. P., & Weiss, H. M. (2002). Affect in the workplace. *Annual Review of Psychology*, 53, 279–307.
- Brierley, J. A. (1999). A meta-analytic review of the determinants of accountants' organizational turnover intentions. *Accounting and Business Review*, 6(1), 59–83.
- Campbell, A., Converse, P., & Rodgers, W. L. (1976). *The quality of American life*. New York: Russell Sage Foundation.
- Cao, J., & Nie, L. (2002). Research of the composition of the accountants in China. *Friend of Accounting*, 1, 16–17.
- Chen, X. C., & Francesco, A. M. (2000). Employee demography, organizational commitment, and turnover intentions in China: Do cultural differences matter? *Human Relations*, 53(6), 869–887.
- Chen, J., & Silverthorne, C. (2008). The impact of locus of control on job stress, job performance and job satisfaction in Taiwan. *Leadership & Organization Development Journal*, 29(7), 572–582.
- Crites, J. O. (1961). Factor analytical definitions of vocational motivation. *Journal of Applied Psychology*, 43, 330–337.
- Eliason, B. C., & Schubot, D. B. (1995). Personal values of exemplary physicians: Implications for professional satisfaction in family medicine. *The Journal of Family Practice*, 41, 251–256.
- Feather, N. (1988). From values to actions: Recent application of the expectancy-value model. *Journal of Psychology*, 40, 105–124.
- Finegan, J. (1994). The impact of personal values on judgments of ethical behavior in the workplace. *Journal of Business Ethics*, 13(9), 747–755.
- Fritzsche, D. J., & Oz, E. (2007). 'Personal Values' influence on the ethical dimension of decision making. *Journal of Business Ethics*, 75(4), 335–343.
- Gandal, N., Roccas, S., Sagiv, L., & Wrzesniewski, A. (2005). Personal Value Priorities of Economists. *Human Relations*, 58, 1227–1252.
- George, J. M., & Jones, G. R. (2008). *Understanding and managing behavior* (5th ed.). Upper Saddle River, NJ: Pearson Prentice Hall.
- Ghazzawi, I. (2008). Job satisfaction antecedents and consequences: A new conceptual framework and research agenda. *The Business Review, Cambridge*, 11(2), 1–10.
- Greenberg, J., & Baron, R. A. (2008). *Behavior in organizations* (9th ed.). Upper Saddle River, NJ: Pearson Prentice-Hall.
- Jones, T. (1991). Ethical decision making by individuals in organizations: An issue-contingent model. *Academy of Management Review*, 79, 97–116.
- Judge, T. A., Heller, D., & Mount, M. K. (2002). Five-factor model of personality and job satisfaction: A meta-analysis. *Journal of Applied Psychology*, 87, 530–541.
- Judge, T. A., & Larsen, R. J. (2001). Dispositional affect and job satisfaction: A review and theoretical extension. *Organizational Behavior and Human Decision Processes*, 86(1), 67–98.
- Judge, T. A., Locke, E. A., Durham, C. C., & Kluger, A. N. (1998). Dispositional effects on job and life satisfaction: The role of core evaluations. *Journal of Applied Psychology*, 83(1), 17–34.
- Judge, T. A., Thoresen, C. J., Bono, J. E., & Patton, G. K. (2001). The job satisfaction-job performance relationship: A qualitative and quantitative review. *Psychological Bulletin*, 27, 376–407.



- Judge, T. A., & Watanabe, S. (1993). Another look at the job satisfaction-life satisfaction relationship. *Journal of Applied Psychology, 78*(6), 939–948.
- Kovach, K. A. (1995). Employee motivation: Addressing a crucial factor in your organization's performance. *Employment Relations Today, 22*, 93–107.
- Kreitner, R., & Kinicki, A. (2007). *Organizational behavior* (7th ed.). Boston, MA: McGraw-Hill Irwin.
- Lan, G., Ma, Z., Cao, J., & Zhang, H. (2009). A comparison of personal values of Chinese accounting practitioners and students. *Journal of Business Ethics, 88*, 59–76.
- Locke, E. A. (1976). The nature and causes of job satisfaction. In M. D. Dunnette (Ed.), *Handbook of Industrial and Organizational Psychology* (pp. 1297–1349). Chicago: Rand McNally.
- Lu, J., Shi, K., & Yang, J. (2001). Methodology and evaluation structure of job satisfaction. *Chinese Human Resource Development, 1*, 15–16.
- Lui, S. S., Ngo, H., & Tsang, A. W. (2001). Inter-role conflict as a predictor of job satisfaction and propensity to leave: A study of professional accountants. *Journal of Managerial Psychology, 16*(5/6), 469–484.
- Ma, S., & Trigo, V. (2008). Winning the war for managerial talent in China: An empirical study. *The Chinese Economy, 41*(3), 34–57.
- Maslow, A. H. (1943). A theory of human motivation. *Psychological Review, 50*(4), 370–396.
- Mortaz, C. J. (1985). The relative importance of intrinsic and extrinsic rewards as determinants of work satisfaction. *Sociology Quarterly, 26*, 365–385.
- Newbury, W., Belkin, L. Y., & Ansari, P. (2007). Perceived career opportunities from globalization: Globalization capabilities and attitudes toward women in Iran and the US. *Journal of International Business Studies, 39*, 814–832.
- Page, N. R., & Wiseman, R. L. (1993). Supervisory behavior and worker satisfaction in the United States, Mexico and Spain. *Journal of Business Communication, 30*(2), 161–180.
- Podsakoff, P. M., McKenzie, S. B., Podsakoff, N. P., & Lee, J. (2003). Common method biases in applied behavioral research: A critical review of the literature and recommended remedies. *Journal of Psychology, 88*(5), 879–903.
- Pryor, R. G. L. (1987). Differences among differences—In research on general work preference dimensions. *Journal of Applied Psychology, 72*, 426–433.
- Randolph, D. S. (2005). Predicting the effect of extrinsic and intrinsic job satisfaction factors on recruitment and retention of rehabilitation professionals. *Journal of Healthcare Management, 50*(1), 49–60.
- Renqing, J. (2005). To fulfill accounting law earnestly, to promote accounting job, to reform and develop. *Accounting Research (Chinese), 5*, 2–5.
- Robbins, S. P., & Judge, T. A. (2007). *Organizational Behavior* (12th ed.). Upper Saddle River: New Jersey, Pearson Prentice Hall.
- Rokeach, M. (1968). *Beliefs, Attitudes, and Values: A Theory of Organization and Change*. San Francisco: Jossey-Bass.
- Rokeach, M. (1973). *The Nature of Human Values*. San Francisco: Jossey-Bass.
- Rokeach, M. (1979). *Understanding Human Values: Individual and Societal*. New York: FreePress.
- Ros, M., Schwartz, S. H., & Surkiss, S. (1999). Basic individual values, work values, and the meaning of work. *Applied Psychology: An International Review, 48*(1), 49–71.
- Rue, L. W., & Byars, L. L. (2005). *Management: Skills and Application* (11th ed.). New York: New York. The McGraw Hill Companies.
- Saari, L. M., & Judge, T. A. (2004). Employee attitudes and job satisfaction. *Human Resource Management, 43*(4), 395–407.
- Schneider, B., & Snyder, R. (1975). Some relationships between job satisfaction and organizational climate. *Journal of Applied Psychology, 60*(3), 318–328.
- Schwartz, S. H. (1992). Universals in the content and structure of values: Theoretical advances and empirical tests in twenty countries. *Advances in Experimental Social Psychology, 25*, 1–65.
- Schwartz, S. H. (1994). Are there universal aspects in the structure and contents of human values? *Journal of Social Issues, 50*(4), 19–45.
- Schwartz, S. H. (2006). Basic human values: Theory measurement, and application. *Revue Française de Sociologie, 47*(3), 249–288.
- Schwartz, S. H., & Bardi, A. (2001). Value hierarchies across cultures: Taking a similarities perspective. *Journal of Cross-Cultural Psychology, 32*, 268–290.
- Schwartz, S. H., & Boehnke, K. (2004). Evaluating the structure of human values with confirmatory factor analysis. *Journal of Research in Personality, 38*, 230–255.
- Schwartz, S. H., & Rubel, T. (2005). Sex differences in value priorities: Cross-cultural and multimethod studies. *Journal of Personality and Social Psychology, 89*(6), 1010–1028.
- Schwartz, S. H., & Sagiv, L. (1995). Identifying culture-specifics in the content and structure of values. *Journal of Cross-Cultural Psychology, 26*, 92–116.
- Smith, P. C., & Stanton, J. M. (1998). Perspectives on the measurement of job attitudes: The long view. *Human Resource Management Review, 8*, 367–386.
- Smith, P. C., Kendall, L. M., & Hulin, C. L. (1969). *The Measurement of Satisfaction in Work and Retirement*. Skokie, IL: Rand McNally.
- Spokane, A. R. (1985). A review of research on person-environment congruence in Holland's theory of careers. *Journal of Vocational Behavior, 26*, 306–343.
- Stanton, J. M., & Crossley, C. D., (Eds.). (2000). *Electronic resources for the JDI and JIG*. JDI Research Office, Bowling Green State University.
- Staw, B. M., Bell, N. E., & Clausen, J. A. (1986). The dispositional approach to job attitudes. *Administrative Science Quarterly, 31*, 56–77.
- Staw, B. M., & Cohen-Charash, Y. (2005). The dispositional approach to job satisfaction: More than a mirage, but not yet an oasis. *Journal of Organizational Behavior, 26*(1), 57–78.
- Struch, N., Schwartz, S. H., & Van der Kloot, W. A. (2002). Meanings of basic values for women and men: A cross-cultural analysis. *Personality and Social Psychology Bulletin, 28*, 16–28.
- Tanriverdi, H. (2008). Workers. *Job Satisfaction and Organizational Commitment: Mediator Variable Relationships of Organizational Commitment Factors*, *Journal of American Academy of Business, 14*(1), 152–163.
- The Conference Board. (Anonymous author). (2007). Job satisfaction declines, especially among newest workforce entrants. *HR Focus*. New York, April, 84(4):8.
- Wang, M., & Russell, S. S. (2005). Measurement equivalence of the job descriptive index across Chinese and American workers: Results from confirmatory factor analysis and item response theory. *Educational and Psychological Measurement, 65*(4), 709–732.
- Wasti, S. A. (2002). Affective and continuance commitment to the organization: Test of an integrated model in the Turkish context. *International Journal of Intercultural Relations, 25*(5), 535–550.
- Weiss, H. M., & Cropanzano, R. (1996). Affective events theory: A theoretical discussion of the structure, causes, and consequences of affective experience at work. In L. L. Cummings & B. M. Staw (Eds.), *Research in Organizational Behavior, 18*, 1–74.
- Weiss, D. J., Dawis, R. V., England, G. W., & Lofquist, L. H. (1967). *Manual for the Minnesota Satisfaction Questionnaire*.



- Minneapolis, Mn.: Industrial Relations Center, University of Minnesota.
- Wrzesniewski, A., & Dutton, J. (2001). Crafting a Job: Revisioning Employees as Active Crafters of Their Work. *Academy of Management Review*, 26, 179–201.
- Wrzesniewski, A., McCauley, C., Rozin, P., & Schwartz, B. (1997). 'Jobs, Careers, and Callings: People's Relations to Their Work', *Journal of Research in Personality*, 31, 21–33.
- Yamamura, J. H., Stedman, Y. E., & Satoh, M. (2004). Accountants in Japan: Culture, Organizational Factors and Job Satisfaction. *International Journal of Auditing and Performance Evaluation*, 1(1), 85–102.
- Zhang, M., & Li, S. Z. (2001). Empirical Study on Employee's Job Satisfaction Determinants. *Statistical Research*, 8, 33–37.
- Zhu, M., Wu, X., & Feng, L. (2001). Empirical study of employee's enthusiasm in enterprises of different ownership structure. *Finance and Economics*, 4(July/August) (Chinese).

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.