

Factors affecting the Satisfaction of Accountants in Their Work of Graduates in the Faculty of Accountancy, Bangkokthonburi University

Kanomane Homkaew¹, Suparporn Rattanavisu², Samapob Ouyanukul³, Saisin Sukwibun⁴
Faculty of Accountancy Bangkok thonburi University, Thailand
Email address: pimson_64@hotmail.com

Abstract— This research aims to 1) To study the level of satisfaction of accountants in the work of graduates of the Faculty of Accountancy, Bangkokthonburi University, and 2) To examine the variables that influence the satisfaction of accountants in the work of graduates of the Faculty of Accountancy at Bangkokthonburi University. This study used a sample group of 95 graduates of the Faculty of Accountancy, Bangkokthonburi University, in the academic year 2023. A questionnaire was used to collect data. After that, the data obtained from the questionnaire was collected and interpreted for use in analyzing the research results. Statistics for data analysis included descriptive statistics to describe general information of the sample group by explaining percentages, means, and standard deviations, and inferential statistics, including regression analysis to study the relationship between factors affecting the satisfaction of accountants in the work of graduates of the Faculty of Accountancy, Bangkokthonburi University. The results of the study found that the general information of the respondents found that there were 95 respondents in total, 93 females (97.89 percent) and 2 males (2.11 percent). Most of them were 26-30 years old and had a bachelor's degree. And the salary level is 15,001-25,000 baht. The satisfaction level of each aspect found that the factor of the nature of the work done had an average of 4.00, standard deviation 0.2648, very satisfied level. The factor of working conditions and environment had an average of 3.90, standard deviation 0.2925, very satisfied level. The factor of relationship with supervisors had an average of 4.46, standard deviation 0.2746, very satisfied level. The factor of relationship with coworkers had an average of 4.70, standard deviation 0.1308, the most satisfied level. And the factor of learning opportunities and skill development had an average of 4.64, standard deviation 0.1830, the most satisfied level. And the result of the regression equation analysis found that the factor of working conditions and environment and the factor of relationship with coworkers were significantly related to the satisfaction of accountants at work at a level of 0.05.

Keywords— Factor, Satisfaction, Accountant

I. INTRODUCTION

Accounting is a process of collecting, analyzing and reporting financial data. Accounting is very important for businesses, especially business owners. They should have basic knowledge of accounting. Accounting information is important for businesses in terms of measuring performance and management to achieve goals. Therefore, accounting information is important, such as to allow business owners to closely control and to correct any defects immediately. It helps business owners use accounting information as a guideline for policy and decision-making. It helps to know the performance

of the business at any time whether the business has assets, liabilities and equity in large or small amounts. It helps to know the financial status of the business at any time whether the business has operating results in the past year, whether the business has profits or losses. This is for the benefit of increasing or decreasing capital, as well as requesting a loan from a bank to expand the business, which is similar to requesting capital raising. In order to borrow from a financial institution, businesses need to have transparent and accurate accounting, and can clearly state the source of the money. However, it is important for financial institutions to evaluate the business loan and to use it as important evidence in calculating taxes correctly and truthfully. It also allows outsiders to use it as a reference when considering the stability of the business. In addition, it is an indicator of the business's financial status, which business owners can evaluate. Measure and know the financial status of the business from various activities or campaigns that the business has conducted from the business's accounting data. This information can be used to plan and develop the business to progress further. In the past, since the accounting system began with manual accounting, it required meticulousness in finding unbalanced numbers or passing accounts through many account books before financial statements could be prepared. When computers were introduced, accounting programs began to be developed to make manual accounting easier to help in accounting. Computer programs can help pass account entries to the ledger and issue trial balances more quickly. The problem of inconsistent financial statements was reduced. Later, when the accounting system program was developed to be able to issue commercial documents such as invoices, receipts, and payment vouchers, it was possible to link trade items to accounting items by linking a chart of accounts to the trade items, greatly reducing the time spent on accounting. The work of accountants at that time was replaced by some accounting entries and financial data preparation. With accounting programs, accountants focused on checking accounting records with commercial documents, including calculating adjustments that were not linked by the system to record accounts and complete financial statements. Later, when trade transactions became more complex, the production process and business decisions required accurate, rapid, and timely decisions.

In the present era, accounting has used technology to help reduce the work process of accountants. Many groups of people wonder whether accountants are still important or even accounting courses have been forgotten to be selected as courses that students give less importance to. Pakorn Kotphuchai (2024) said that at present, Artificial Intelligence (AI) has become an important role in the work processes of various companies. Most businesses have begun to consider and develop work processes by applying AI to help reduce work time and increase work efficiency. Accounting is another process that has been affected by this change, especially in tasks that require repetitive work and take a lot of time. The use of AI technology will help the accounting process proceed quickly and accurately, resulting in higher work efficiency for accountants. It also helps reduce the time and number of personnel required to work. Therefore, this article will discuss the possibilities of applying AI technology in the accounting process, along with some examples of interesting applications. What accountants in the future world need to adapt to is reviewing their skills for the future (Reskill) to meet the needs of the future world, whether it is understanding the changing nature of businesses, such as understanding business and marketing. Emerging technology businesses will have more novel and complex business models (Rachit Chaiyarat, 2024).

From the study, the researcher saw the importance of accounting and the adaptation of accountants to survive in the competitive environment. Therefore, the researcher studied the factors affecting the satisfaction of accountants in the work of graduates of the Faculty of Accountancy, Bangkokthonburi University. The objectives were to study the level of satisfaction of accountants in the work of graduates of the Faculty of Accountancy, Bangkokthonburi University and the factors affecting the satisfaction of accountants in the work of graduates of the Faculty of Accountancy, Bangkokthonburi University.

II. METHODOLOGY

A. Research objectives

1. To ascertain how pleased accountants are with the performance of Bangkokthonburi University's Faculty of Accountancy alumni.
2. To study the factors affecting the satisfaction of accountants in their work of graduates from the Faculty of Accountancy, Bangkokthonburi University.

B. Research Conceptual Framework

From the study of concepts and theories related to factors affecting the satisfaction of accountants in graduate work, the related theories can be studied as follows:

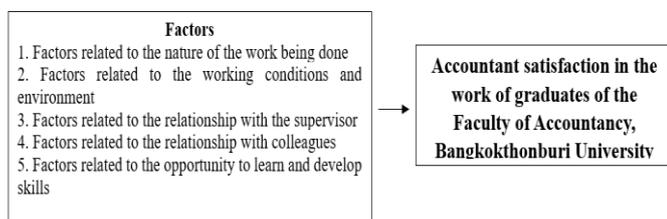


Fig. 1. Research Conceptual Framework.

C. How to conduct research

The population and sample in this study were 103 The population and sample in this study were 103 graduates of the Faculty of Accountancy, Bangkokthonburi University, in the academic year 2023, using a questionnaire to collect data. The researcher sent out a total of 103 questionnaires and collected them. After that, a total of 95 complete questionnaires were selected. After that, the data obtained from the questionnaires was collected and interpreted for use in analyzing the results.

D. Research tools

The instrument used in this study was a questionnaire consisting of 5 factors: 1) The nature of the work, with 3 questions: The nature of the work is interesting and challenging; the amount of work is appropriate for the number of employees in the team; and the responsibility of the work is appropriate for the current position. 2) The condition and environment of the work, with 3 questions: The workplace is organized and conducive to work; the commute time to work is not too long; and the office environment, such as lighting, temperature, and cleanliness, is appropriate. 3) The relationship with supervisors, with 3 questions: The supervisor accepts you and trusts you in your work; The supervisor provides assistance and advice in your work; and The supervisor treats all employees equally. 4) The relationship with coworkers, with 3 questions: You have a good relationship with your coworkers; Your coworkers cooperate with you and do their best; and Your coworkers are eager to help. 5) The opportunity to learn and develop skills, with 3 questions: You have the opportunity to receive continuous training and knowledge development; and employees at the same level have equal and comprehensive opportunities to receive training and knowledge development; and You have received training and knowledge development that is appropriate for your current job. 6) The satisfaction level of accountants in the work of graduates of the Faculty of Accountancy, Bangkokthonburi University, was measured.

E. How to analyze data

Statistics in data analysis consist of

1. Descriptive Statistics used to describe general data of the sample group by explaining percentage, mean, and standard deviation.
2. Inferential Statistics used to study the relationship between factors affecting the satisfaction of accountants in the work of graduates of the Faculty of Accountancy, Bangkokthonburi University. Structural Equation Modeling (SEM): Used to test the hypothesized relationships among the variables and to examine the mediating role of the learning organization.

III. RESEARCH RESULTS

1. The results of the study of general information of the respondents found that there were 95 respondents, 93 females, or 97.89 percent, and 2 males, or 2.11 percent. Most were 26-30 years old, had a bachelor's degree, and a salary of 15,001-25,000 baht.
2. The results of the study on the satisfaction level of accountants in the work of graduates of the Faculty of Accountancy, Bangkokthonburi University, are as follows:

Factors of the nature of work of accountants in the work of graduates of the Faculty of Accountancy, Bangkokthonburi University, found that the factor of the nature of work has an average value of 4.00, standard deviation 0.2648, very satisfactory level. The nature of the work is interesting and challenging, with the highest average value of 4.31, standard deviation 0.5472, very satisfactory level. Next is the responsibility in the work, which is appropriate for the current position, with an average value of 3.86, standard deviation 0.8826, very satisfactory level, very satisfactory level, and the amount of work is appropriate for the number of employees in the team, with an average value of 3.83, standard deviation 0.8831, very satisfactory level.

Factors of working conditions and environment of accountants in the work of graduates of the Faculty of Accountancy, Bangkokthonburi University, found that factors of working conditions and environment had an average value of 3.90, standard deviation of 0.2925, and a high level of satisfaction. The office environment, such as lighting, temperature, and cleanliness, was appropriate, with the highest average value of 4.23, standard deviation of 0.4241, and a high level of satisfaction. The next most important factor was that the workplace was organized and conducive to work, with an average value of 3.78, standard deviation of 0.9130, and a high level of satisfaction. The travel time to work was not too short, with an average value of 3.68, standard deviation of 0.9023, and a high level of satisfaction.

Factors of relationship with supervisors of accountants in the work of graduates of the Faculty of Accountancy, Bangkokthonburi University, found that the factor of relationship with supervisors had an average value of 4.46, standard deviation of 0.2746, very satisfied level. The supervisors treated all employees equally with friendliness, with the highest average value of 4.77, standard deviation of 0.5350, the highest satisfaction level. The next highest level was that the supervisors accepted and trusted them in their work, with an average value of 4.35, standard deviation of 0.6149, very satisfied level. The supervisors provided assistance and advice in their work, with an average value of 4.25, standard deviation of 0.4831, very satisfied level.

Factors of relationship with colleagues of accountants in the work of graduates of the Faculty of Accountancy, Bangkokthonburi University, found that the factor of relationship with colleagues had an average value of 4.70, standard deviation 0.1308, the highest level of satisfaction. Colleagues were enthusiastic in providing assistance, with the highest average value of 4.78, standard deviation 0.4654, the highest level of satisfaction. Next was colleagues who cooperated in working with full willingness and ability, with an average value of 4.77, standard deviation 0.5350, the highest level of satisfaction. And good relationships with colleagues had an average value of 4.55, standard deviation 0.6485, the highest level of satisfaction.

Factors on opportunities to learn and develop the ability of accountants in their work of graduates of the Faculty of Accountancy, Bangkokthonburi University, found that the factor on opportunities to learn and develop the ability had an average value of 4.64, a standard deviation of 0.1830, and the

highest level of satisfaction. Receiving training and developing knowledge appropriate to current duties had the highest average value of 4.84, a standard deviation of 0.3666, and the highest level of satisfaction. Next, employees at the same level had equal and widespread opportunities to receive training and knowledge development, with an average value of 4.57, a standard deviation of 0.5952, and the highest level of satisfaction. And you have the opportunity to receive continuous training and knowledge development, with an average value of 4.49, a standard deviation of 0.5234, and the highest level of satisfaction.

3.The results of the study of factors affecting the satisfaction of accountants in the work of graduates in the Faculty of Accountancy, Bangkokthonburi University The results of the regression analysis to study the relationship between factors affecting the satisfaction of accountants in the work of graduates in the Faculty of Accountancy, Bangkokthonburi University found that the results of the analysis of the independent variables, the nature of the work done, the conditions and environment of work, the relationship with supervisors, the relationship with coworkers, the opportunity to learn and develop skills, and the dependent variable of the satisfaction of accountants in the work can be explained as follows: the satisfaction value is equal to 0.599 ($R = .599a$). There is a possibility of prediction when all variables are combined with a value of 0.359 ($R \text{ Square} = .359$). This means that the independent variables studied include the nature of the work done, the conditions and environment of work done, the relationship with supervisors, the relationship with coworkers, the opportunity to learn and develop skills, and the dependent variable of the satisfaction of accountants in the work can explain 35.90 percent of the satisfaction of accountants in the work, while the remaining 64.10 percent is due to the influence of other variables that were not studied. The estimated standard error is equal to 0.23, which is the estimate of financial factors with model deviation data. The regression analysis results found that factors of working conditions and environment and factors of relationships with coworkers were significantly related to accountants' job satisfaction at a level of 0.05.

IV. DISCUSS THE RESULTS

The research results on “Factors Affecting Accountants’ Satisfaction in the Work of Accounting Graduates, Bangkokthonburi University” found that the level of job satisfaction of Accounting Graduates was at the “highest” to “highest” level in many factors, especially in terms of relationships with colleagues and opportunities for learning and developing abilities. The results of this research can be discussed as follows:

First, the analysis found that the factor of relationship with coworkers had the highest mean of all factors (Mean = 4.70) and was at the “highest” level, which is consistent with the concept of Herzberg (1959) who explained that interpersonal relationships are one of the factors affecting job satisfaction, especially among operational personnel who need cooperation in their work. Friendliness, assistance, and good attitudes among coworkers are variables that help promote a good

working environment, reduce stress, and create continuous motivation to work.

Second, the research results found that the factors of working conditions and environment had a high average value (Mean = 3.90), especially in dimensions such as workplace comfort, lighting, cleanliness, and travel distance, which were considered factors that were evaluated as conducive to effective work. This result is consistent with the study of Greenberg and Baron (2020) who stated that the work environment is a maintenance factor that helps reduce dissatisfaction. Although it cannot directly increase motivation, it can promote a sense of safety and security in the workplace. Additionally, from the research of Chaiyaphon Noodaeng and Nattaphon Phanphakdee (2023), who looked at the variables in the work environment that influence employee motivation using the example of Nestle (Thailand) Co., Ltd., Nuankorn Factory, the results of the study found that the weather in the workplace and the facilities in the workplace affect work motivation.

Thirdly, in terms of relationships with supervisors, it was found that there was a high level of satisfaction (Mean = 4.46), which reflects a positive relationship pattern in the organization, such as being recognized, trusted, and receiving useful advice from supervisors, which is consistent with the concept of Maslow (1943) who pointed out that “the need for love and recognition” is one of the basic human motivations, and when it is met appropriately, it will help employees be committed to the organization and be satisfied with their work.

Fourth, in terms of opportunities for learning and skill development, the majority of respondents believed that they had received the opportunity to train and develop skills that were appropriate for their job duties at the “most” level (Mean = 4.64), which shows the importance of continuous potential development. This is also consistent with the research results of Chokdee (2021) who stated that encouraging personnel to learn and develop new skills regularly is an important element in building engagement with the organization and increasing employees' self-worth.

Finally, the results of the multiple regression analysis showed that the factors that were significantly related to satisfaction at the .05 level were work environment factors and relationship factors with coworkers. Although the other factors had high average values, they did not show statistical significance, which may indicate that new graduates tend to give more importance to “social” and “survival” factors than challenge or position factors, which is consistent with Maslow’s concept in the hierarchy of basic needs.

From all these analyses, it can be concluded that job satisfaction of accounting graduates is mainly dependent on social and environmental factors, and in the early stages of a career, interpersonal relationships and a sense of security at work play a more important role than direct career advancement or compensation.

V. SUGGESTIONS

1. Academic Recommendations

1. Additional variables such as compensation, work-life balance, and social acceptance should be studied to increase the efficiency of the model in explaining satisfaction.
2. It is suggested to study by age range or work experience range to compare the factors affecting each group, which will reflect different needs at different stages of working life.
3. Further qualitative research, such as in-depth interviews, should be conducted to explain the reasons behind satisfaction or other latent variables that may not be reflected in the questionnaire.

2. Policy Recommendations

1. Establishments should promote team relationships and a good working atmosphere by organizing regular team building activities.
2. Develop the office environment, such as improving lighting, sound, temperature, and facilities, to increase work efficiency.
3. Universities should focus on developing “soft skills” and “team working” skills for students before entering the workforce to increase their ability to adapt to the organization

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