

**YANGON UNIVERSITY OF ECONOMICS  
DEPARTMENT OF MANAGEMENT STUDIES  
MBA PROGRAMME**

**EFFECT OF ORGANIZATIONAL CULTURE ON JOB  
SATISFACTION AND JOB PERFORMANCE OF  
AUDITORS AT MAT PROFESSIONAL FIRM IN  
MYANMAR**

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**EMBA II - 45**

**EMBA 16<sup>th</sup> BATCH**

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**ACADEMIC YEAR (2017-2019)**

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A thesis submitted to the Board of Examiners in partial fulfillment of the requirements for the degree of Master of Business Administration (MBA)

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2017-2019

## **ACCEPTANCE**

This is to certify that the thesis entitled “**Effect of Organizational Culture on Job Satisfaction and Job Performance of Auditors at MAT Professional Firm in Myanmar**” has been accepted by the Examination Board for awarding Master of Business Administration (MBA) degree.

### **Board of Examiners**

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**(Chairman)**

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**Rector**

**Yangon University of Economics**

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**(Examiner)**

December, 2019

## **ABSTRACT**

This study aims to examine the effect of organizational culture on job satisfaction of auditors at MAT professional firm and to analyze the relationship between job satisfaction and job performance at MAT professional firm. The data are gathered from 60 professional auditors working at MAT through Five-point Likert scale questionnaires. The results show that the majority of auditors have a positive perception on organizational culture, job satisfaction and job performance. Among four dimensions of organizational culture, mission and consistency dimensions have the positive effect on job satisfaction of audit professionals. This results highlight that job satisfaction leads to job performance of audit professional. As a result, the professional firm should build and maintain the mission and consistency dimensions of organizational culture which increase their auditors' job satisfaction and job performance of auditors.

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## **LIST FO ABBREVIATIONS**

MAT	Management and Accountancy Training
RSM	Robson Rhodes (United Kingdom), Salustro Reydel (France), McGladrey (United States)
SAP	System Application and Product
SPSS	Statistical Package for the Social Science
ISA	International Standards on Auditing
ISQC	International Standards on Quality Control
ISO	International Organization for Standardization

# **CHAPTER 1**

## **INTRODUCTION**

In today's competitive business environment, organizations are facing challenges and opportunities due to the changing world of business trend constantly and rapidly. Organizational culture plays a critical role and the management in every organization need to pay attention to their organizational culture in today business environment. If management wants to develop an organization, that organization has the competitive advantage of value based and the right way to select and manage people and importance to meet the needs of the various stakeholders (shareholders, employees, customers and so on). Authoritative culture portrays the methodology where representatives act in a firm. Authoritative culture can be viewed as the excellent plan of shared objectives, practices, customs, standards, values, openings, socialization and desires for people in the organization. Organizational culture is an important factor for an organization and a significant key to success in the workplace. Organizational culture can be used as a management tool to achieve efficiency, effectiveness and productivity.

Employee job satisfaction is important for a business organization in highly competitive business environment today. Since employees are the key resource required to utilize other resources of the organization in effective and efficient manners to achieve the organization goals, the success and growth of any organization depends upon the collection of individuals from top management to front line employees and their feeling towards their jobs. Job satisfaction is also a very important part of an employee's life cycle and motivation to remain loyal to and employed with an organization.

In today's competitive business environment, one of the main challenges is about having reliable and high performance human resources (Huselid, as cited in Raj'ati & Shooshtri, 2016). This is more important in business which are based on providing services by their human resources, such as consultants, technologists, and knowledge based companies, because success of the business is directly linked to the employees' performance (Collin & Smith; Bigliardi, Dormio, Galati & Schiuma, as cited in Raj'ati & Shooshtri, 2016)

"Hierarchical culture" and "occupation fulfillment" are two of the generally examined points in the field of human asset the board and authoritative conduct during the most recent two centuries (Raj'ati & Shooshtri, 2016). Association culture is a subjective structure comprising of frames of mind, values, conduct standards, and desires shared by association part (Greenberg & Baron, 2008). Employment fulfillment is characterized as a demeanor that outcomes from laborers' discernments about their occupations. Occupation fulfillment is passionate capacity of representative identified with positive and negative part of its professional adventures (Locke, 1969).

Authoritative culture can incredibly influence the activity fulfillment which thusly will influence the hierarchical exhibition. Literature shows that these characteristics have a considerable effect on business, success (Zahra, Hayton, & Salvato, 2004). To make sure about having a successful business, understanding and measurement of the effects of organizational culture on job satisfaction shall be one of the main goals of human resource managers, because improvement of job satisfaction is one of their main goals which cannot be achieved without understanding the other factors that may influence it (Yiing & Ahmad, 2009).

### **1.1 Rationale of the Study**

In Myanmar, audit industry is growing rapidly due to change in economic environment and the market. Good organization culture leads to job satisfaction and job performance of auditors. Job satisfaction is highly linked with job performance. Regardless of the type of industry, every organization needs to have competitive advantage to get sustainable growth and profit in the long run. To become a leading organization in the future, job satisfaction is a key factor that all employees have to consider to maintain improved organizational performance and capability. For all organizations, to promote job satisfaction and employee job performance, the organizational culture is critical ability.

On the other hand, human resources of each organization before and after entering the organization have some desires and needs. It is obvious that their dynamics and fulfilling the needs with the aim of satisfaction, increasing the work motivation, loyalty and stay in the organization requires a good background in which the common concepts and beliefs are prevalent among all the employees and managers and the behavior of these resources is managed to be consistent with the organization goals and maximum use of

knowledge, capability and their attitude. These common perceptions and concepts of the organization members affecting their behavior are called organizational culture.

Job satisfaction has direct impact on job performance, morale, commitment and productive contribution of the employees. When employees are satisfied with their jobs, they are committed and willing to their utmost on behalf of the organization. In order to be able to operate effectively in the organization, a strong organization culture needs to be developed. It is important for the organization as there is great necessity to understand how organizational culture creates values in forming positive behavior of employees towards organizational commitment.

Motivated and satisfied employees will utilize the resources at optimum level, respect the co-workers, seniors, juniors and clients in a well manner, extend adequate cooperation to other staffs in the own department and other department, take part in the term work well, be discipline, follow the ethics of the organization and profession, show high performance in the work, obey the rules and regulations of the professional properly and utilize their ability fully. Lack or absence of motivation and dissatisfaction will bring about number of negative effects such as absenteeism, less involvement and commitment in the work, poor utilization of the resources, leave pointlessly, inadequate work and poor fixation in work. Moreover, dissatisfaction will increase the employee turnover of the organization which will further affect the satisfaction of the customers and good will of the organization.

Due to the tremendous competition among existing and upcoming private firms services provided, running a successful one requires a robust strategic plan to deal with unexpected crisis. Along with it, reputation of an audit firm credibility, accountability and loyalty of stakeholders, leadership development, solid communication and organizational sustainability – all require a great deal of management to give a firm ‘a better chance of successes. Here, not only the management but also the employees who are also audit professionals come into the scene and act as a critical success factor. Well planned and managed organizational culture at an audit firm can not only decrease many HR problems but also improve productivity of audit professionals. In audit service industry, the turnover rate can be high as the jobs are generally stressful. Deficit of skilled staffs, inefficient training and poor retaining are the leading factors for hindering the growth of an audit service and these factors, if not corrected in time, sill eventually lead to un-sustainability of one in spite of having the state-of the art and modernized audit service. Hence, it has become very essential for the management to turn to human resource

management and help employees to be satisfied with their job not only to retain them but to incorporate in them a strong sense of involvement that would certainly drive the audit service's overall performance. The role of organizational culture and overall job satisfaction of employees come into play. There necessitates employees reflect a pride of ownership throughout the audit service and workforce wide understanding of the audit service's strategic goals. Such a culture encompasses the collective goals of an audit service and the standards of expected practices and performance in achieving these goals. Thus the organizational culture is critical for helping employees define success, guide performance and set common expectations.

This study analyzes the effect of organizational culture on job satisfaction and job performance at MAT professional firm. In order to meet increasing the clients' need, many audit firms are entering not only as local firms but also as foreign firms. Clients would like to build up the long term retention with the audit professional firm who can provide the reliable service, accuracy and high level of service quality. It is important for all audit professional organization like MAT to analyze the extent to which the audit professionals are satisfied with their jobs and how it is related to organizational culture of the professional firm. The results of this present study will provide good opportunity for professional firm management and its similar organizations to understand influence of organizational culture on job satisfaction and to take necessary steps to improve the factors which impair job satisfaction and establishing new policies and practices which are essential in enhancing their job satisfaction. Thereby improve the performance, efficiency and productivity of the employees and provide the quality service for the clients. Their commitment towards the development of the association can be upgraded. Therefore, this paper intends to study the organizational culture, job satisfaction and employee job performance of auditors at MAT professional firm.

## **1.2 Objectives of the Study**

The key purposes of the study are as follows:

- a) To examine the effect of organizational culture on job satisfaction of auditors at MAT professional firm
- b) To analyze the relationship between job satisfaction and job performance of auditors at MAT professional firm

### **1.3 Scope and Method of the Study**

The study focuses on currently working as an audit professionals at MAT. There are totally 100 audit professionals (both internal audit and external audit) working at MAT – audit partner, audit manager, senior and junior. Five-point Likert Scale questionnaires are used to measure the organizational culture of the firm and the job satisfaction and job performance of auditors professional at MAT firm. Questionnaire survey is done on 60 auditors professional. Analyzing is done by running SPSS software. Secondary data and required information is obtained from reports, journals, text books, related websites, social media pages and previous research papers. For data analysis, descriptive method and correlation analysis is practiced on this study. The study was conducted from June to December 2019.

### **1.4 Organization of the Study**

This thesis is organized onto five chapters. Chapter one includes the rationale of the study, objectives of the study, scope and method of the study and organization of the study. Chapter two is the chapter that illustrates the concepts and theoretical framework that are related to organizational culture, job satisfaction and job performance. In chapter three, it presents the profile of MAT professional firm, demographic profile of auditors, and analysis of the organizational culture of MAT professional firm based on the survey responses. Chapter four discuss about analysis on job satisfaction and job performance of auditors, the relationship between organizational culture and job satisfaction of auditor and the analysis on job satisfaction and job performance of auditor at MAT professional firm. Finally, chapter five is the conclusion of the thesis which consists of findings and discussion, suggestions and recommendations, and needs for further research.



## CHAPTER 2

### THEORITICAL BACKGROUND

This chapter consists of background theories of organizational culture and job satisfaction, their empirical studies and the conceptual framework of this study.

#### 2.1 Organizational Culture

Organizational culture has been a subject of investigation for many decades, as the fact that distinctions between values and expectations of employees with different cultural backgrounds had always been clear (Tayeb, 1996). The first systematic attempt to describe working environment in terms of culture is considered to be the investigation of the Hawthorne effect at the Western Electric Company in the early 1930's. The purpose of the study was to examine if factory employees would become more productive in response to the fact that they know they are being studied. Various investigations pursued, estimating laborers' efficiency in various degrees of enlightenment, clean work stations and floors without obstructions. The investigation of Mayo and Warner in 1931-1932 uncovered the development of little gatherings of associates (factions), with casual principles of conduct and inner help. Along these lines, representatives were viewed as progressively receptive to the social power of friend gatherings than to the impetuses and control of administrators (Mayo, 1945). In the decades that pursued, investigations of the marvel of hierarchical culture were directed by clinicians and sociologists. In the 1970's, the all inclusive ascent in economy and the attendant increment of rivalry among organizations prompted the relocation of large quantities of laborers and representatives to the nations of the Western world, a reality that made associations and foundations multicultural and different. The purpose of many researches was to study whether the employees' corporate attitudes, values and ways of behavior influenced their work performance and the institution's success (Tharp, 2009). Bit by bit, analysts and journalists presented new methods for improving business execution through information, ways of life, qualities and encounters shared among representatives (Ouchi, 1981). " Culture delineates the impact and relationship among operators and among delegates and the particular foundation, connection or association they work in " (Belias and Koustelios, 2014). Culture portrays the impact and association among representatives and among

representatives and the particular foundation, association or administration they work in" (Belias and Koustelios, 2014). Another widely accepted definition of organizational culture is provided by Wallach (1983) who proposed: "Organizational culture is the shared understanding of the beliefs, values, norms and philosophies of how things work".

Robbins & Judge (2013) states that "Organizational culture refers to a system of shared meaning held by people that distinguishes the organization from other organizations". There also mentions seven primary characteristics which seem to capture the essence of an organization's culture. Those characteristics include innovation and risk taking, attention to detail, outcome orientation, people orientation, team orientation, aggressiveness and stability. Every one of these qualities exists on a continuum from low to high. Evaluating the association on them, gives a composite image of its way of life and a reason for the common understanding individuals have about the association, how things are done in it, and the manner in which they should carry on.

Denison has built up a well-known and for all intents and purposes relevant model which unequivocally shows the connection existing between authoritative culture and effectiveness. The model depends on four fundamental highlights of authoritative culture: inclusion, consistency, versatility and strategic, of them having three sub-gatherings. In the result, the model showing the linkage between organizational culture and efficiency of organization's activity in this model is measured with such indicators as the increase in trade volume, market share, profitability, development new services and products, quality of services and products, employees' satisfaction and general efficiency of the organization. Thus, the Denison model of hierarchical culture has gotten one of the most well-known models for the examination of authoritative culture. Denison portrays the common impact of the four social elements upon the association's productivity: crucial consistency, flexibility and contribution.

Denison describes the shared impact of the four social variables upon the association's proficiency: crucial consistency, flexibility and inclusion. Mission is a characterization of organization's aims and directions of a strategic development based on the concept which has been developed by the organization and is future-oriented. Involvement is a state during which the employees feel that their activity is tightly linked with the goals of organization that they have been empowered, that team work is to be valued and the priority is given to the development of employees' capabilities. Consistency is the elevated level of combination and coordination. Adaptability is a state

within the frame of which the organization flexibly responds to customer's requirements, takes risks, learns from their own mistakes and is ready for changes. Each of the four authoritative culture factors has three factors – lists. In this way, inclusion is described by such lists as strengthening, group direction, ability advancement; consistency – by basic beliefs, coordination and incorporation, understanding; versatility – by hierarchical learning, center around the client, making change; crucial by vision, objectives and destinations, and technique (Denison, Hooijberg, Lane and Lief, 2012)

## **2.2 Job Satisfaction**

Employment fulfillment signifies "the pleasurable enthusiastic state coming about because of the evaluation of one's activity as accomplishing or encouraging the accomplishment of one's activity esteems (Locke, 1969). Job satisfaction is a subjective perception related to wages, coworkers, promotions and other factors (Rowden, 2002) wherein the job itself, supervisor and workplace may impact that perception indicated that relationships with supervisors, coworkers and work itself were primary indicators of job satisfaction. They also emphasized how salary influences job satisfaction.

Job satisfaction was perceived by Peretomode (as cited in Olorunsola, 2012) as fulfillment acquired with experiencing various job activities and reward. Schneider and Snyder (as cited in Olorunsola, 2012) saw job satisfaction as an effective response of individuals which is reflected in the evaluations that employees make of all the individually salient aspects of their job and the organization for which they work.

Arnold and Feldman (as cited in Olorunsola, 2012) defined job satisfaction as the amount of overall positive affect of feelings that individuals have towards their jobs. Middlemist and Hilt (as cited in Olorunsola, 2012) hold the view that job satisfaction refers to the feelings (good or bad) that one has (Lise M. Saari and Timothy A. Judge, as cited in Olorunsola, 2012) about his work and the work environment (as cited in Olorunsola, 2012).

Hoy and Miskel (as referred to in Olorunsola, 2012) characterized work fulfillment as any blend of mental, physiological and condition conditions that cause an individual to state "I am happy with my activity". This is to state that such treatment brings satisfaction, professional stability, progression and development and the relational connection between super ordinate and the subordinates are agreeable and the

authoritative condition is sound and conducive to the degree that non-attendance at work would be lamented.

Ejiogu (as referred to in Olorunsola, 2012) depicted employment fulfillment as the totality of a person's social and mental prosperity surmises the incorporation of such factors as relational relations, pay, incidental advantages, advancement, contribution in basic leadership forms and legitimate channelization of correspondence.

SousaPoza and Sousa-Poza (as cited in Olorunsola, 2012) postulated that job satisfaction depends on the balance between work-role inputs such as education, working-time and work-role outputs (pleasures) increase relative to work-role inputs ('pain') the job satisfaction will increase.

Rose (as cited in Olorunsola, 2012) viewed job satisfaction as a bi-dimensional concept consisting of intrinsic and extrinsic satisfaction dimensions. She further stated that inherent wellsprings of fulfillment relies upon singular attributes of the individual, for example, capacity to utilize activity, relations with directors, or the work that the individual really plays out, all these are emblematic or subjective actualities of the activity while outward wellsprings of fulfillment are situational and relies upon condition, for example, pay, advancement or professional stability; these are budgetary and different materials compensations as points of interest of occupation.

Frederick Herzberg: Two Factors Theory 1996 (TFT): Herzberg (1959) developed a content theory known as the two-factor theory of motivation which emphasizes the motivator-hygiene factors sought to explain satisfaction and motivation in the organization. This hypothesis recognizes sparks' variables as essential drivers of employment fulfillment and cleanliness factors as essential drivers of occupation disappointment. Inspirational components are those part of the work that make individuals need to perform and give individuals fulfillment. Hygiene factors include aspects of the working environment like working conditions, interpersonal matter and organizational policies and so on. Variables that identify with work fulfillment are thusly called satisfiers or sparks.

### **2.3 Relationship between Organizational Culture and Job Satisfaction**

An organization's well-being is described as the way in which its function and quality are perceived by employees (Warr, as cited in Rajan, D., 2015). It includes the employees' physical and mental health, sense of happiness and social well-being, which

is all attributed with the term “job satisfaction” (Grant et al., as cited in Rajan, D., 2015). In general, job satisfaction encapsulates an employee’s feeling about his/her job. Satisfied employees will clients or customers in a well manner, extend adequate cooperation to other staffs in the own department and other department, take part in the team work well, be disciplined, follow the ethics of the organization and profession, show high performance in the work, obey the rules and regulations of the organization properly and utilize their ability fully (Dr. D. Rajan, 2015). Lack or absence of motivation and dissatisfaction will bring about number of negative effects such as absenteeism, less involvement and commitment in the work, poor utilization of the resources, availing leave unnecessarily, incomplete work and poor concentration in work and increased turnover which will further affect the goodwill of the organization.

On the other hand, organizational culture serves an important role to understanding job satisfaction by providing standards and norms for employees, influencing the fit between person and organization (Lund, 2003). Job satisfaction directly correlates to individual needs, including supportive coworkers and work environment. In addition, the study of Warr and Inceoglu (2012) indicated the importance of the work environment and an individual’s fit for job satisfaction can be different according to their fit to their culture. If they believe they are a solid match to the way of life, they will have higher fulfillment.

Writing survey shows that activity fulfillment is a perplexing marvel, which doesn't occur in seclusion, yet relies upon association factors, similar to structure, size, compensation, working conditions and authority, every one of them establishing authoritative atmosphere and culture (Boyens, as cited in Belias & Koustelios, 2014). Authoritative culture can be elevated to encourage the accomplishment of occupation fulfillment and hierarchical objectives.

The first researches on the relation between organizational culture and job satisfaction suggested that a productive working environment promotes the construction of a specific organizational culture and the experience of employees’ job satisfaction (Hellreigel and Slocum, Schneider and Synder, as cited in Belias & Koustelios, 2014). In the 1980’s, the study of Schneider and Reichers (as cited in Belias & Koustelios, 2014) found a correlation between organizational climate and job satisfaction and turnover. During the 1990’s, the studies of Robbins and Hatcheson (as cited in Belias & Koustelios, 2014) suggested that, since the dimensions of job satisfaction are components of an

organization, job satisfaction is and evaluation of organizational culture. Koustelios (as referred to in Belias and Koustelios, 2014) surveyed various examinations associating work fulfillment with a few parts of authoritative culture: association size, representatives' experience, demeanor and national culture. Also he found that there was a critical contrast in work fulfillment among representatives who work in various hierarchical societies. Additionally, he found that when representatives have a coordinate between their present and wanted culture, they are progressively happy with the characteristic parts of their work. Kerego and Mthypha (as cited in Belias & Koustelios, 2014) described job satisfaction as the evaluation of organizational context, while organizational climate and culture provide a description of the work context. In the 2000's the results of a number of researches revealed the clear relation between organizational culture and job satisfaction (Belias & Koustelios, 2014). The study of Sempane et al. (as cited in Belias & Koustelios, 2014) revealed a significant relation between organizational culture and the variables of job satisfaction, as the latter was found to be able to predict employees' perceptions of organizational culture. Many of them perceived some aspects of organizational culture more positively (e.g. authoritative mix, client direction) than some others (e.g. compromise, attitude towards change, locus of power, the board style and errand structure).

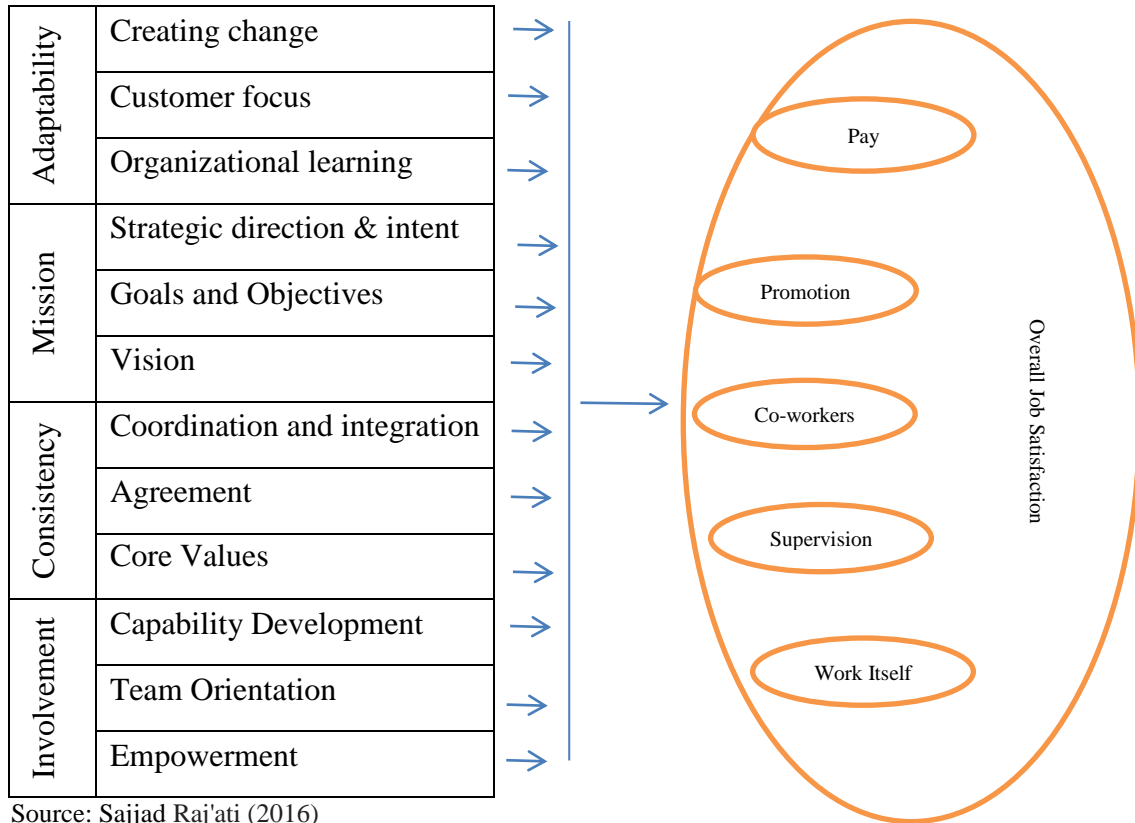
The work of Krnnerly (as cited in Belias & Koustelios, 2014) revealed the relationship between job satisfaction, leadership behaviors and organizational culture. All the more explicitly, hierarchical practices, similar to warmth among workers, shared trust, regard and compatibility among representatives and bosses can be noteworthy foreseeing variables of the activity fulfillment experienced by representatives in the field of wellbeing.

## **2.4 Previous Studies**

Sajjad Raj'ati (2016) studied "Exploring the Effect of Organizational Culture on Job Satisfaction, the case of Namvaran Consulting Engineers, Managers Company". The purpose of study was to explore the effect of organizational culture in consultant engineering companies, on job satisfaction of employees. The aim of study was to provide guideline to human resource managers of consulting engineering companies on how to correlate the organizational culture traits to job satisfaction and how to improve the level of employees' satisfaction through different indices of each trait. The findings

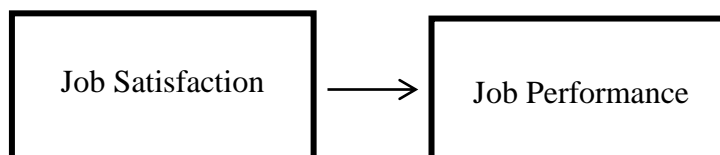
revealed that consistency is the greatest contribution and positive impact on job satisfaction. The Figure (2.1) below defines the study with conceptual framework.

**Figure 2.1 Conceptual Framework of Sajjad Raj’ati**



M. D. S. H. Perera (2016) studied on “Impact of Job Satisfaction on Job Performance of non-executive employees in hotel industry with reference to Kautara District in Sri Lanka” and perceived the associations can increase upper hand in commercial center just in the event that it has representatives who have positive business related mentalities. Occupation fulfillment is one of the most significant attitudinal factor on work execution .This examination was had to quantify the effect of employment fulfillment on work execution of non-official representatives in lodging industry (star inns) as to Kalutara area , Sri Lanka. The Figure (2.2) below defines the study with conceptual framework.

**Figure 2.2 Conceptual Framework of Perera**



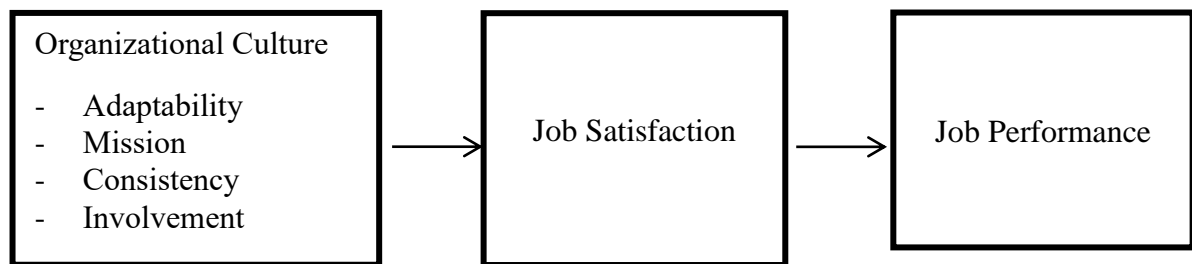
Source: M. D. S. H. Perera (2016)

## 2.5 Conceptual Framework of the Study

The Figure (2.2) below defines the conceptual framework for this study. The core of study is the organizational culture and job satisfaction as major areas and job performance as an outcome.

There are two major assumptions as illustrated in the conceptual framework of this study. The first assumption is that the organizational culture of MAT audit professional would impact on job satisfaction of auditors professional who are working there. The second assumption is that job satisfaction lead to job performance of auditors professional at MAT.

**Figure 2.2 Conceptual Framework of The study**



Source: Own Compilation, 2019

In this study, the model that is chosen for the organizational culture is Denison organizational culture model because it is completely valid, applicable in different nations and organizations regardless of differences and covering different traits and dimensions. This model has been used in many researches for modeling the organizational culture, so it is very well developed and its validity is proven. It is widely used to evaluate different organizations and their culture and it is also proved to be working in different national cultures, as explained earlier (Denison, Haaland, & Goelzer, 2004).



## **CHAPTER 3**

### **PROFILE AND ORGANIZATIONAL CULTURE OF MAT PROFESSIONAL FIRM**

This chapter consists of the organizational culture of MAT professional firm. It introduces the profile of MAT professional firm including the background history, vision, and objectives, organization structure. This chapter also describes demographic profile of respondent, the practices to shape organizational culture by the MAT professional firm and analysis of organizational culture of MAT professional firm.

#### **3.1 Profile of MAT Professional Firm**

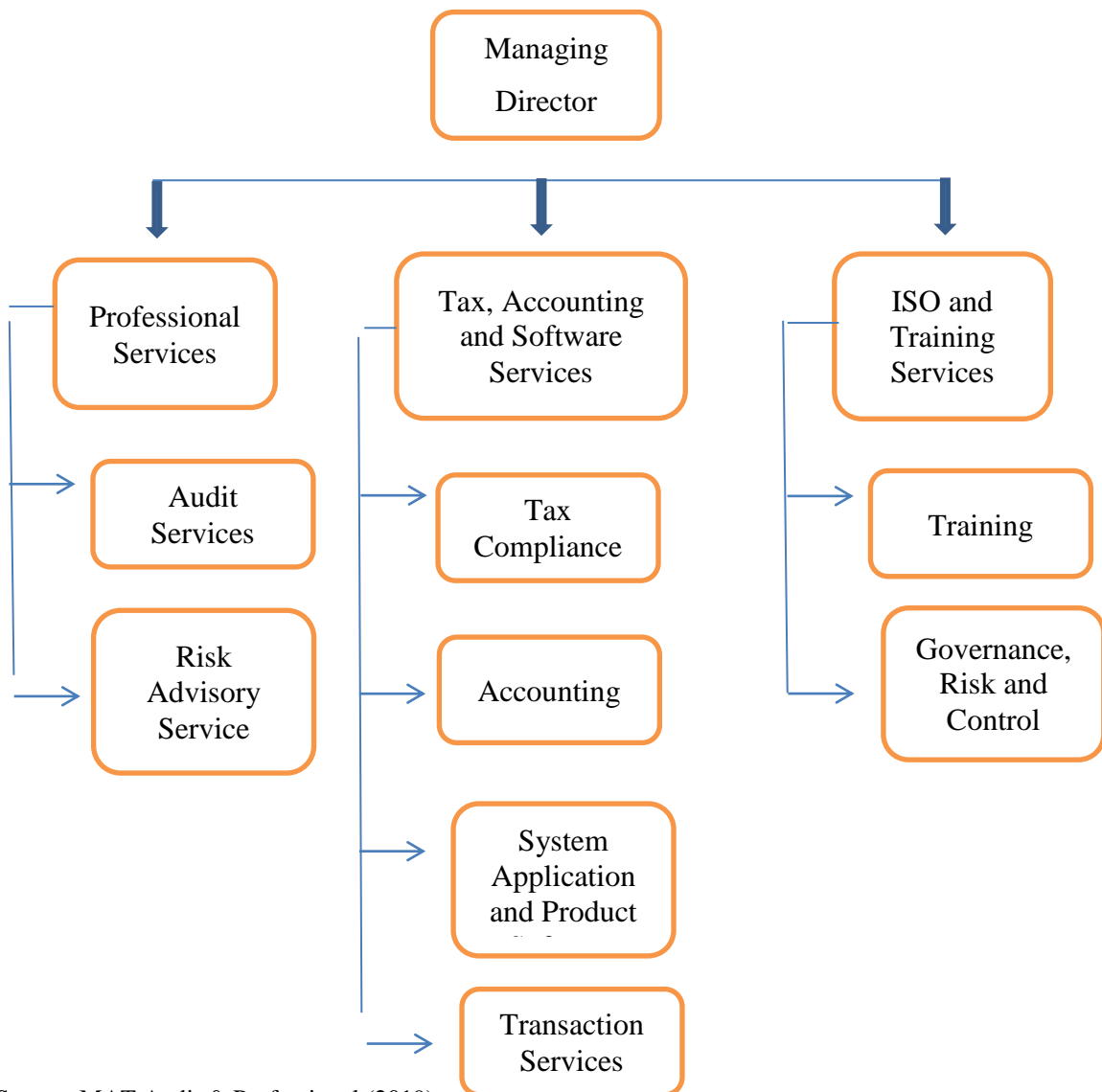
MAT has been set up since 1995 with the name of Management and Accountancy Training Ltd by giving the universal capability of bookkeeping, account and the executives courses.. It has started as licensed practicing firm in Myanmar since 1997. It located at No. 1901/1902 Office Tower 3, Times City Luxury Complex, Kamaryut Township. MAT provided services are audit and assurance services, risk advisory services, accounting and tax compliance, governance, risk and control, transaction services, system application and product (SAP) software services and training. MAT's clientele are for more than 300 local as well as overseas companies since 2001.

MAT review and expert administrations is Myanmar's driving supplier of review and other expert administrations: effectively supporting proficient administrations to Myanmar and outside organizations situated in Myanmar to accomplish their yearnings for more than 18 years. MAT review and expert administrations - Management and Accountancy Training Ltd is a journalist to the RSM arrange.

The RSM arrange is a system of free bookkeeping and warning firms every one of which rehearses in its very own right. The RSM organize isn't itself a different legitimate substance of any portrayal in any ward. Journalist firms are not themselves individuals from the RSM organize but rather, as a reporter consent to give administrations and counsel to customers of individuals from the RSM arrange in areas where the RSM organize doesn't have any part firm portrayal.

As a journalist firm, MAT review and expert administrations - Management and Accountancy Training Ltd is required to meet all lawful and administrative principles of an autonomous bookkeeping and warning firm in Myanmar and to conduct its audit and accountancy practice in accordance with, at a minimum, the International Standards on Auditing (ISA) and the International Standards on Quality Control (ISQC) and to comply with the Code of Ethics for professional accountants. The organization structure of MAT is presented in Figure (3.1).

**Figure (3.1) Organization Structure of MAT Professional Firm**



Source: MAT Audit & Professional (2019)

The organization structure of MAT professional firm has three divisions which are led by the Managing Director. They are professional services, tax, accounting and software services, and international organization for standardization (ISO) and training services. Under professional services, there are audit services and risk advisory services. There are tax compliance, accounting, system application and product, and transaction services under tax, accounting and software services. Training and governance, risk and control are under ISO and training services.

### 3.2 Demographic Profile of Auditors

In this study, the personal interviews were conducted with 60 auditors professional MAT firm's was informed about the objectives of the study and proposed to participate in this survey. All participants were informed that all the surveyed data will be kept confidential and used only for academic paper. Table (3.1) represents the demographic characteristics of the auditors such as their gender, marital status, age, educational background, occupation and monthly income level.

**Table (3.1) Demographic Profile of Auditors**

Sr. No.	Demographic factors	Number of Auditors	Percentage
	<b>Total</b>	<b>60</b>	<b>100 (%)</b>
	<b>Gender</b>		
1	Male	10	16.67
	Female	50	83.33
	<b>Marital Status</b>		
2	Single	50	83.33
	Married	10	16.67
	<b>Age (Years)</b>		
3	Between 25-30	15	25.00
	Between 31-35	35	58.33
	Between 36-40	5	8.33
	Over 40	5	8.33

**Table (3.1) Demographic Profile of Auditors**

<b>Sr. No.</b>	<b>Demographic factors</b>	<b>Number of Auditors</b>	<b>Percentage</b>
	<b>Total</b>	<b>60</b>	<b>100 (%)</b>
	<b>Educational Background</b>		
4	Bachelor Degree	53	88.33
	Post Graduate	2	3.33
	Others	5	8.33
	<b>Occupation</b>		
5	Supervisor	37	61.67
	Manager	15	25.00
	Executive	8	13.33
	<b>Monthly Income Level (MMK)</b>		
6	Under 5 lakh	12	20.00
	Above 5 lakh to 10 lakhs	20	33.33
	Above 10 lakhs to 15 lakhs	5	8.33
	Above 15 lakhs to 20 lakhs	10	16.67
	Above 20 lakhs to 25 lakhs	5	8.33
	Above 25 lakhs	8	13.33

Source: Survey Data (2019)

There are total of 60 auditors participated in this research. As shown in Table (3.1), it illustrates the gender distribution of 10 male and 50 female auditors meaning that majority of the auditors are female audit professionals. Table (3.1) shows that the frequency of the marital status of the auditors. There are 50 auditors 83 percentage are single while 10 auditors 17 percentage are married. The single auditors are higher than married auditors. The age group for auditors indicated that the between 31 – 35 years of employees 58 percentage and between 25 - 30 years of employees 25 percentage respectively. This means that the respondent, audit professionals working at the MAT professional firm are relatively young.

Concerning with education background level, 92 percentages of the employees are graduated. It can see that most of employees are graduated. Regarding with occupation level at the audit professional firm, majority of employees are supervisor and is 62 percentages. The monthly income level shows that 33 percentage of the audit

professional earn between 5 lakhs to 10 lakhs. And the income level of below 5 lakhs is 20 percentages in organization.

### 3.3 Organizational Culture of MAT Professional Firm

After the qualitative analysis, the quantitative approach (survey) is done by using structured questionnaires. The sixty auditors are surveyed.

#### 3.3.1 Auditor's Perception on Mission

Regarding the auditors' perception on mission statements, the surveyed employees answered five statements using five-point scale. The results from analysis on auditors' perception towards mission of the MAT professional firm are shown in Table (3.2).

**Table (3.2) Auditors' Perception on Mission**

<b>Sr No</b>	<b>Description</b>	<b>Mean</b>	<b>Std Deviation</b>
1	Clear mission with meaningful	3.87	0.39
2	Long-term purpose and direction	3.78	0.49
3	Clear strategic direction	3.85	0.44
4	Tracking progress of stated goals	3.85	0.44
5	Excitement and motivation of vision	3.78	0.45
<b>Overall Mean</b>		<b>3.83</b>	

Source: Survey Data (2019)

As shown in Table (3.2), the description reflecting the clear mission that gives meaning and direction to works of the mission traits shows the highest mean score of 3.87. It means that auditors accept that their leader has a long term viewpoint and

organization mission. They have a meaningful and dedicated direction to their work. However the mean score for a long-term purpose and direction and organization vision creates excitement and motivation for employees are 3.78 each. According to the intense competition among existing and upcoming audit firms and financial service consultants create long term plan and direction to implement their vision, mission and objective.

### 3.3.2 Auditor's Perception on Adaptability

In the analysis on auditor's perception towards adaptability of the MAT professional firm, the surveyed employees answered five statements using five-point scale. The outcomes are shown in Table (3.3).

**Table (3.3) Auditor's Perception on Adaptability**

<b>Sr No</b>	<b>Description</b>	<b>Mean</b>	<b>Std Deviation</b>
1	Cooperation of different units to create change	3.83	0.53
2	Responsive to competitors' actions and changes in the business environment	3.72	0.56
3	Comments and suggestions on decision making	3.73	0.61
4	Learning objective in a day-to-day work	3.80	0.55
5	Opportunity for learning and improvement	3.73	0.58
<b>Overall Mean</b>		<b>3.76</b>	

Source: Survey Date (2019)

The above Table (3.3) shows that mean score of 3.83 is the highest for the different units of the MAT cooperate to create change. But the mean score for competitors' actions and changes in the business environment is 3.72. Since professional service providing industry is a dynamic one, it is indeed important for the organization to

receive, translate and interpret signals from the business environment into opportunities for encouraging innovation, gaining knowledge and developing capabilities. As per the results in the above table, auditor have the chance of the create change for organizational development and their participation will be assumed to be high.

### 3.3.3 Auditor’s Perception on Consistency

Regarding the auditor’s perception on consistent practices of the MAT professional firm, the surveyed employees answered five statements using five-point scale. The effects are shown in Table (3.4).

**Table (3.4) Auditor’s Perception on Consistency**

<b>Sr No</b>	<b>Description</b>	<b>Mean</b>	<b>Std Deviation</b>
1	Ethical code for behavior	3.75	0.51
2	Clear agreement regarding the right way and the wrong way to do things	3.73	0.52
3	Easy to reach consensus even on conflicting issues	3.65	0.55
4	Coordination with other units of firm	3.68	0.54
5	Sharing of common perspective with other units of firm	3.70	0.53
<b>Overall Mean</b>		<b>3.70</b>	

Source: Survey Data (2019)

As shown in Table (3.4), the highest mean score of 3.75 is the MAT has an ethical code that guides employee’s behavior and tells right from wrong. The mean score for easy to reach consensus on conflicting issues is 3.65. It can be assumed that auditors from MAT professional firm have strong sense of ethical behavior and they focus on work place equal opportunity of the firm.

### 3.3.4 Auditor's Perception on Involvement

In the analysis of auditor's perception towards involvement of the MAT professional firm, the surveyed employees answered five statements using five-point scale and the consequences are shown in Table (3.5).

**Table (3.5) Auditor's Perception on Involvement**

<b>Sr No</b>	<b>Description</b>	<b>Mean</b>	<b>Std Deviation</b>
1	Sharing of information in wide range	3.67	0.54
2	Team work, not hierarchy	3.80	0.58
3	Contribution of employees team work	3.80	0.51
4	Capabilities of employees as an important source of competitive advantages	3.87	0.50
5	Delegation of authority	3.65	0.52
<b>Overall Mean</b>		<b>3.76</b>	

Source: Survey Data (2019)

According to Table (3.5), among dimensions of three indices "Empowerment, Team Orientation and Capability Development" of MAT professional firm, it can be seen that the highest mean score 3.87 is in the dimension of capability development. Delegated authority is the lowest mean score as 3.65. It can be said that the auditors feel that there are still rooms for development of their skill and competencies. It means employees did not agree strongly that their authority to act on their own is not delegated solely in their organization. This fact will draw the organization's attention in order to stay competitive and meet ongoing business needs.

In summary, the general means of the four cultural traits of MAT professional firm's organization culture are 3.83 mean score for mission and 3.76 for adaptability &



involvement, 3.70 for consistency, in contrast, take as their focus the relationship between the organization and the internal environment.

According to the above theory, it is assumed that MAT professional firm is emphasizing more on the external dynamics of professional auditing industry when compared to their focus on the relationship with the internal environment and their employees.

Inclusion and versatility underline an association's ability for adaptability and change. Opposite that, consistency and crucial the association's ability for security and bearing.

According to the analysis results of the auditors, mission score is higher than that of consistency, involvement and adaptability. That means MAT professional firm has a system oriented toward a strong sense of mission for stability, direction and high level of involvement and adaptability for firm flexibility and change.

## **CHAPTER 4**

# **ANALYSIS ON EFFECT OF ORGANIZATIONAL CULTURE ON JOB SATISFACTION AND JOB PERFORMANCE OF AUDITORS AT MAT PROFESSIONAL FIRM**

This chapter discusses the analysis on relationship of organizational culture to job satisfaction and job performance of auditors working at MAT professional firm. There are four main parts in this chapter. The first and second part explores about job satisfaction of auditors and their job performance at MAT professional firm. The third part presents the analysis on the effect of organizational culture on job satisfaction of auditors. The last part is the analysis of the relationship between job satisfaction and their job performance of auditors at MAT professional firm.

### **4.1 Job Satisfaction of Auditors**

In this study, 60 auditors working at MAT professional firm are presented as auditors to take the questionnaire survey by interviewing. To analyze the job satisfaction of auditors “Job Descriptive index” which covers five different job facets including: pay, promotion, co-workers, supervision, and work itself and gives an overall job satisfaction score is chosen to measure the level of job. The structured questions are used and total 10 survey questions are set by using 5 points of Likert Scale (1= Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree and 5 = Strongly Agree).

**Table (4.1) Job Satisfaction of the Auditors**

<b>Sr No</b>	<b>Description</b>	<b>Mean</b>	<b>Std Deviation</b>
1	Satisfactory income for the job	3.95	0.53
2	Chance for rewards through the pay and incentive system	3.75	0.63
3	Career opportunities and employee's growth by the management	3.83	0.62
4	Mutual cooperation among auditors	3.77	0.67
5	Free discussion between superiors and employees	3.80	0.61
6	Trust and care shown by the superiors in learning the job and performing the task	3.87	0.39
7	Empowerment in decision making in performing tasks	3.78	0.49
8	Ability to improve skills and knowledge from job	3.85	0.44
9	Flexible working hours	3.85	0.44
10	Comfort working environment	3.78	0.45
<b>Overall Mean</b>		<b>3.82</b>	

Source: Survey Data (2019)

According to the above Table (4.1), the average total mean value for job satisfaction is 3.82 which mean there is positive attitude of the auditors on job satisfaction. The standard deviation for each question is also shown. The highest mean scores are satisfactory income for the job with mean value of 3.95 and trust and care shown by the superiors in learning the job and performing the task with mean value of

3.87. Hence, it can be said that auditors working at MAT professional firm are satisfied with the nature of their job being auditor, respected by the organization and the auditors are satisfied in regards to reward and incentive system practiced by the MAT professional firm and also getting take care of their supervisor while providing audit and financial services at the MAT.

#### 4.2 Job Performance of Auditors

Auditors' outcome is measured as their professional development. In this study, 60 auditors are presented as auditors to take the questionnaire survey by interviewing. To analyze the professional development, 5 structured questions are used as self-assessment by using 5 points of Likert Scale (1= Strongly Disagree, 2=Disagree, 3= Neutral, 4= Agree and 5= Strongly Agree). The survey results on outcome are shown in Table (4.2)

**Table (4.2) Job Performance of the Auditors**

<b>Sr No</b>	<b>Description</b>	<b>Mean</b>	<b>Std Deviation</b>
1	Working without supervision	3.88	0.58
2	Consulting with supervisors and co-workers	3.88	0.64
3	Finding a chance for updated topics	3.87	0.54
4	Attained sufficient training	3.82	0.47
5	Participating in workshops and seminars to promote professional	3.90	0.54
<b>Overall Mean</b>		<b>3.87</b>	

Source: Survey Data (2019)

As shown in Table (4.2), the overall mean score for professional development is 3.87. Therefore, it can be concluded that auditors working at MAT professional firm are

moderately participating for their professional development while working at the MAT professional firm.

### 4.3 Analysis on Effect of Organizational Culture on Job Satisfaction

The multiple linear regression analysis with the independent variables of organizational culture traits and dependent variable of job satisfaction is analyzed first. The linear relationship between the variables is shown in Table (4.3)

**Table (4.3) Effect of Organizational Culture on Job Satisfaction**

Variable	Unstandardized Coefficients		B	t	Sig	VIF
	B	Std Error				
(Constant)	.361	.359		1.006	.319	
Mission	.609***	.107	.551	5.695	.000	1.583
Adaptability	-.056	.069	-.074	-.818	.417	1.394
Consistency	.323***	.094	.368	3.437	.001	1.940
Involvement	.039	.084	.045	.463	.645	1.596
R	.821					
R Square	.675					
Adjusted R Square	.651					
F value	28.496***					
Durbin-Watson	1.857					

Source: Survey Data, 2019

Notes: \*\*\* = Important at 1% level, \*\* = Important at 5% level, \* = Important at 10% level

As shown in above Table (4.3), correlation coefficient R measures the linear relationship between independent variables and dependent variable. According to above Table (4.3), R, the correlation between the organization culture and job satisfaction is 0.821 which lies between 0 and 1. It indicates that the level of job satisfaction reported by auditors and the organization culture of MAT professional firm are correlated.  $R^2 = 0.675$  means that the linear relationship between variables is at 67.5%. The model can explain

65.1 percent about the variance of the independent variable (Organizational Culture) and dependent variable (Job Satisfaction) because adjusted R square is 0.651.

The significant value of mission and consistency trait shows strong correlation with job satisfaction at 99% confidence interval. Both traits have strong relationship with job satisfactions. However, involvement and adaptability traits are not related to job satisfaction of auditors in MAT professional firm.

Mission is positively related and an increase in this factor by 1 unit will also raise the effect on job satisfaction by 0.551 units. Consistency is also positively related and an increase in this factor by 1 unit will also raise the effect on job satisfaction by 0.368 units.

The standardized coefficient (Beta) of mission of MAT professional firm has the largest value (0.551). It indicates the mission has the greatest contribution to effect on job satisfaction. The Durbin-Watson  $d = 1.857$  (nearly 2), and thus, it is assumed that there is no auto-correlation in sample. All VIFs (variance inflation factor) of independent variables are less than 10. Hence, there is no problem of multicollinearity (correlation between independent variables) in this survey. Regarding to the Table (4.3), the mission has the greatest contribution to the effect on job satisfaction of auditors working at MAT professional firm. Next to mission is the consistency which also has contribution towards job satisfaction. Involvement and adaptability traits are not supportive to enhance the job satisfaction of auditors.

Auditors working at MAT professional firm have clear mission which is meaningful and direction. Their mission also creates excitement and motivation that is meant for long term purpose. This tribute of mission is essential factors in the work satisfaction. As the audit service is the main course of responsibility, it is important for them to be able and professional on their own timely and efficiently day in and day out. Further it examines whether the company is utilizing its resources fully. MAT professional firm manages to increase their job satisfaction for auditors and also retain them by incorporating with strong sense of consistency.

Consistency of firm procedures like SOPs (Standard Operating Procedures), clearly described guidelines, clear directions of work-flow and referral system that help assure the best possible outcomes for both clients and auditors.

#### 4.4 Analysis on Relationship between Job Satisfaction and Job Performance

In this study, single linear regression analysis is conducted to test the relationship between job satisfaction and job performance of auditors working at MAT professional firm. The results are shown in Table (4.4).

**Table (4.4) Relationship between Job Satisfaction and Job Performance**

Variable	Unstandardized Coefficients		$\beta$	t	Sig	VIF
	B	Std Error				
(Constant)	1.636	.550		2.975	.004	
Job Satisfaction	.584***	.143	.472	4.077	.000	1.000
R	.472					
R Square	.223					
Adjusted R Square	.209					
F value	16.622***					
Durbin-Watson	1.896					

Source: Survey Data, 2019

Notes: \*\*\* = Important at 1% level, \*\* = Important at 5% level, \* = Important at 10% level

As shown in the above Table (4.4), R (the correlation between the observed value and the predicted value of dependent variable) is 0.472 which lies between 0 and 1. It indicates that the level of job performance reported by auditors and the level of job satisfaction are correlated.  $R^2$  (proportion of the variance in the dependent variable accounted by model) is 0.223 which means that the linear relationship between variables at 22.3%. The model can explain 20.9 percent about the variance of the independent variable (Job Satisfaction) and dependent variable (Job Performance) because adjusted R square is 0.651.

It is also found that the relationship between job satisfaction and job performance of auditors is positively significant at 99% confidence interval. A unit increase in job satisfaction level will lead to 0.584 units increase on the level of job performance. The Durbin-Watson  $d = 1.896$  (nearly 2), and thus, it is assumed that there is no auto-

correlation in sample. In regards to the above Table (4.4), job satisfaction has considerable contribution to the effect on job performance of auditors working at MAT professional firm.

In order for auditors to provide professional service and meet their clients changing audits and related service needs, they must become lifelong learners dedicated to updating their professional knowledge, skills, values, and experience. Job performance encompasses all of the activities that auditors undertake, both formally and informally, to maintain, update, develop, and enhance their professional skills, knowledge but also for improving their career develop, the combination of which lead to positive impacts on both personal and firm's success. Hence, increasing the factors to enhance job satisfaction of auditors by MAT professional firm's management will result in job performance which will eventually lead to improved experiences and positive outcomes for the clients.



## **CHAPTER (5)**

### **CONCLUSION**

This chapter composed with three parts: findings and discussions, suggestions and recommendation, and needs for further research. The main goal of this research is to determine what organizational culture keeps job satisfaction of employees to their organization and effects on employee job performance.

#### **5.1 Findings and Discussions**

This study is intended to analyze two major assumptions. The first assumption is that the organizational culture of MAT professional firm would impact on job satisfaction of audit professionals who are working there. The second assumption is that job satisfaction would lead to employee job performance (professional development) of audit professionals at MAT firm. Total sixty auditors professional are taking part in this study. Descriptive research method and quantitative method are conducted in this study. To analysis are practiced. Personal interview method using questionnaire is applied to collect data from auditors. In term of demographic factor, the compositions of female higher than male are the nature of audit industry. Majority of auditors are found as single and a few are married. In the age analysis, most of employees are below the age of 35 year old. This highlights that most of employees in audit industry are young mature ages. The educational backgrounds of most of employees possess bachelor degree due to professional firm. As most of auditors are young and not mature in experiences, most of their incomes are under fifteen lakhs of kyat. The main conclusion of this study is that the auditors professional working at MAT professional firm thoroughly understand and value the importance of empowerment, team orientation, capability development, collaboration and integration practices of the audit firm's organizational culture which have positive impacts on job satisfaction which in turn lead to their job performance.

This study analyzes the audit professional's perception on organizational culture of MAT professional firm by using Denison Model which is presented by four culture traits: Mission, Adaptability, Consistency and Involvement. In regards to mission and practices of MAT firm, audit professionals accept that the founders have clear strategic intentions both short term and long term and they have a meaningful and dedicated

direction to their work. Due to intense competition among existing and upcoming local and foreign firms, MAT creates long term plan and direction to implement their vision, mission and objectives. Concerning the adaptability of the MAT firm, the audit professionals from different units understand that they need to cooperate for changing. Regarding consistency of the firm's principles and practices, audit professionals at MAT firm have strong sense of ethical code that guides employees' behavior and tells right from wrong. Involvement traits presents the capabilities of employees are viewed as an important source of competitive advantage.

Among the four culture traits of MAT professional firm, it is found that MAT firm is emphasizing more on mission and adaptability which means it is focusing more on the external dynamics of audit industry when compared to their focus on the relationship with the internal environment and their employees which are represented by consistency and involvement traits. On the other hand, consistency and mission combined scores is higher than that of involvement and adaptability. It points out that MAT professional firm emphasizes more on the organization's capacity for stability and direction than on its capacity for flexibility and change. Basically, the professional firm has a system oriented towards a high level of consistency and a strong sense of mission for stability and direction.

The first part of the study explores the relationship between Organizational Culture of MAT professional firm and Job Satisfaction of audit professionals working there. The regression results show that mission has the highest contribution towards the level of job satisfaction of audit professionals working at MAT professional firm. Next to mission trait is the consistency, which has significant and direct positive effect on job satisfaction. Auditors who working at MAT professional firm clear mission that gives meaning and direction, vision creates excitement and motivation, long-term purpose and direction which are the tributes of mission as essential factors in having satisfaction at their work. Since their main responsibility is to provide audit services, it is important for them to be able to work professionally on their own in timely and efficient manner in day to day tasks. Moreover, it looks at whether the organization is using its assets completely. Successful audit outcomes can be achieved only if a strategic in-depth review to determine whether a company is meeting its organizational objectives in the most efficient way. The management of MAT professional firm can not only increase the job

satisfaction of auditors but also retain them by incorporating in them a strong sense of consistency that would certainly drive the firm.

Consistency of firm procedures like SOPs (Standard Operating Procedures), clearly described guidelines, clear directions of work-flow and referral system help assure the best possible outcomes for both clients and auditors. It is also found that adaptability and involvement traits are not supportive to enhance the job satisfaction of audit professionals working at MAT professional firm. Mission and consistency typically impact revenue growth and competitive advantage of the organization. Apparently, from the perspective of audit professionals, these factors are not much important in performing their daily tasks effectively and those culture traits do not contribute to their job satisfaction.

The second part of the study analyzes the relationship between job satisfaction and employee job performance (professional development) of audit professionals working at MAT professional firm. Job satisfaction is significantly and positively related to the job performance of audit professionals. In order for auditors to provide professional service and meet their clients changing audits and related service needs, they must become lifelong learners dedicated to updating their professional knowledge, skills, values, and experience. Job performance encompasses all of the activities that auditors undertake, both formally and informally, to maintain, update, develop, and enhance their professional skills, knowledge but also for improving their career develop, the combination of which lead to positive impacts on both personal and firm's success. Hence, increasing the factors to enhance job satisfaction of auditors by MAT professional firm's management will result in job performance which will eventually lead to improved experiences and positive outcomes for the clients.

It can be concluded from the results that mission and consistency traits are significantly and positively contributing towards the higher level of job satisfaction of audit professionals when compared to adaptability and involvement traits at MAT professional firm. Finally, it is found out that audit professional's professional development is strongly related to their job satisfaction at work which is resulted from mission and consistency practices at MAT professional firm.

## **5.2 Suggestions and Recommendations**

Based on the findings mentioned above, MAT professional firm should focus on mission and consistency practices on audit professionals in order to enhance their job satisfaction and professional development. The role of audit professional plays a crucial role in the success story of a successful professional firm like MAT professional firm. The jobs of audit professionals are typically more stressful than other jobs in general as they have to deal with regulatory rules and regulation, changing of audit and accounting standards in business. It is very much important and essential for the management to keep them satisfied as it is again strongly related to their professional development. Job performance benefits both organization and individual by delivering safe and high quality clients care resulting in client satisfaction and overall improved reporting system in the organizational level. As such, it is indeed important for MAT professional firm to enrich the mission and consistency as the key set of drivers to increase the level of job satisfaction and job performance of audit professionals.

Some useful suggestions of mission are need to have long term purpose and direction of firm and need to have excitement and motivation for auditors. It can directly have positive effect on job promotion and job performance. By emphasizing more on these actions, auditors will feel more connected to their work and professional firm, aware of their individual importance and impact on the organization, and they will become willing to accept greater responsibility and empowerment which all will ultimately lead to job satisfaction.

The suggestions and recommendations of consistency are need to identify the core values and align the behavior, need to include values and culture as a regular part of training, need to reduce the organizational boundaries and creating a common view/attitude towards work across different units of the professional firm to promote coordination and integration. By emphasizing more on these practices, it will assure the best possible practices of audit professionals even when they encounter unfamiliar situations. This will contribute towards higher job satisfaction level among audit professionals.

To sum up, mission and consistency traits should be practiced and focused continuously to develop job satisfaction of audit professionals who value empowerment, team orientation, capability development, coordination and integration, agreement and

core values as essential factors in having satisfaction at their work. The higher level of job satisfaction will eventually lead to their job performance which is vital to provide high quality service to clients. As a result, the professional firm will maintain its reputation, increase market share and bring more profits to stakeholders.

### **5.3 Needs for Further Research**

This study only emphasizes on audit professional's perception on organizational culture of MAT professional firm by using only Denison model. Due to the constraint time frame, only 60 audit professionals participated in the study. Collected data is based on questionnaire and the results could be varied depending on the individual's level of comprehension upon the structured questions. Current research only describes the relationship of the organizational culture to job satisfaction and job performance of audit professionals working at MAT professional firm only. This study does not cover other influencing factors like leadership style on job satisfaction and employee commitment which might also have effect on job performance level of audit professionals at MAT professional firm. Future studies should reveal the uncovered area and employees at all levels in order to be beneficial for MAT professional firm to implement best practices. It can be worthwhile to conduct future researches that explore the relationship of the above factors in other local and foreign firms in Myanmar in order to really reflect the nature of success of audit sector in Myanmar.

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# APPENDICES

## APPENDIX (1)

### Survey for Audit Professionals

#### Questionnaire Survey

This questionnaire is for a survey to study the job satisfaction and job performance in writing a thesis for the degree of Master of Business Administration (MBA). The information provided in the questionnaires will remain strictly confidential and anonymous. This is not related to any other business purpose. Please kindly answer the following question.

Your participation is highly appreciated.

#### Section (I) DEMOGRAPHIC PROFILES

1. Gender

Male

Female

2. Marital Status

Single

Married

3. Age

Between 25-30

Between 31-35

Between 36-40

Over 40yrs.

4. Educational Background

Bachelor Degree

Post Graduate

Others

5. Occupation

Supervisor

Manager

Executive

6. Monthly Income Level

Under 5 lakh

Above 5 lakh to 10 lakhs

Above 10 lakhs to 15 lakhs

Above 15 lakhs to 20 lakhs

Above 20 lakhs to 25 lakhs

Above 25 lakhs

## Section (II) ORGANIZATIONAL CULTURE

Kindly indicate the degree to which you agree or disagree with the statement on a scale of 1-5, where 1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree.

	<b>ADAPTABILITY</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1	Different units of the MAT cooperate to create change					
2	MAT responds to competitors actions and other changes in the business environment					
3	Clients' / Customers' comments and suggestions leads to changes and influences decision making					
4	Learning is an important objective in a day-to-day work of the MAT					
5	MAT views failures as an opportunity for learning and improvement					
	<b>MISSION</b>					
6	There is a clear mission that gives meaning and direction to our works					
7	There is a long-term purpose and direction of the MAT					
8	MAT's strategic direction is clear to employees					
9	MAT continuously track its progress against the stated goals					
10	MAT's vision creates excitement and motivation for employees					
	<b>CONSISTENCY</b>					
11	MAT has an ethical code that guides employees behavior and tells right from wrong					
12	There is a clear agreement regarding the right way and the wrong way to do things in MAT					
13	It is easy to reach consensus even on conflicting issues					
14	It is easy to coordinate with other units of the MAT					

1 5	Employees from other units of the MAT share a common perspective					
	<b>INVOLVEMENT</b>					
1 6	Information is widely shared so that employees can get the information they need					
1 7	Teamwork is used to get work done, rather than hierarchy					
1 8	Employees work like they are part of a team					
1 9	The capabilities of employees are viewed as an important source of competitive advantage					
2 0	Authority is delegated so that employees can act on their own					

### Section (III) JOB SATISFACTION

Listed below are statements which are more relevant to your perception on job satisfaction. Kindly indicate the degree to which you agree or disagree with the statement on a scale of 1-5, where 1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree

	<b>Particular</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1	I get satisfactory income for the job I perform					
2	Chances to gain rewards through the pay and incentive system					
3	Career opportunities and employee's growth is highly considered by the management					
4	Mutual cooperation among people in MAT					
5	Free discussion between superiors and employees					
6	Trust and care shown by the superiors in learning the job and performing the task					

7	Empowerment to take decision in performing tasks					
8	Ability to improve skills and knowledge from my job					
9	Comfort ability of the working hours					
10	Comfort ability to work under the existing environment					

**Section (IV) EMPLOYEE JOB PERFORMANCE (PROFESSIONAL DEVELOPMENT)**

Listed below are statements which are more relevant to your perception on employee job performance (professional development). Kindly indicate the degree to which you agree or disagree with the statement on a scale of 1-5, where 1= Strongly Disagree, 2= Disagree, 3= Neutral, 4= Agree, 5= Strongly Agree

	<b>Particular</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
1	I work without supervision as necessary					
2	I consult with supervisors and co-workers as necessary					
3	I find chances to listen to updated topics					
4	I have already received sufficient training					
5	I attend seminars / workshops for professional development					

**APPENDIX (2) REGRESSION MODELS**

**Model (1) Relationship between Organizational Culture and Job Satisfaction**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.821 <sup>a</sup>	.675	.651	.20334	.675	28.496	4	55	.000	1.857

a. Predictors: (Constant), Involvement Mean, Mission Mean, Adaptability Mean, Consistency Mean

b. Dependent Variable: Job Satisfaction Mean

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.713	4	1.178	28.496	.000 <sup>b</sup>
	Residual	2.274	55	.041		
	Total	6.987	59			

a. Dependent Variable: Job Satisfaction Mean

b. Predictors: (Constant), Involvement Mean, Mission Mean, Adaptability Mean, Consistency Mean

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B		Collinearity Statistics	
	B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1 (Constant)	.361	.359		1.006	.319	-.358	1.081		
Mission Mean	.609	.107	.551	5.695	.000	.395	.824	.632	1.583
Adaptability Mean	-.056	.069	-.074	-.818	.417	-.194	.082	.718	1.394
Consistency Mean	.323	.094	.368	3.437	.001	.135	.511	.516	1.940
Involvement Mean	.039	.084	.045	.463	.645	-.129	.206	.627	1.596

a. Dependent Variable: Job Satisfaction Mean



## Model (2) Relationship between Job Satisfaction and Job Performance

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.472 <sup>a</sup>	.223	.209	.37878	.223	16.622	1	58	.000	1.896

a. Predictors: (Constant), Job Satisfaction Mean

b. Dependent Variable: Job Performance Mean

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.385	1	2.385	16.622	.000 <sup>b</sup>
	Residual	8.321	58	.143		
	Total	10.706	59			

a. Dependent Variable: Job Performance Mean

b. Predictors: (Constant), Job Satisfaction Mean

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B		Collinearity Statistics	
	B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1 (Constant)	1.636	.550		2.975	.004	.535	2.737		
Job Satisfaction Mean	.584	.143	.472	4.077	.000	.297	.871	1.000	1.000

a. Dependent Variable: Job Performance Mean