

# **Identification of Variables Affecting Employee Satisfaction and Their Impact on the Organization Special reference to the Home textile industries at Karur District.**

**1Mr.B.Hari Prabhu**

**PH.D SCHOLAR, Research Dept. of Sociology and Social work, Annamalai University**

**2 Dr. P.Vinayagamurthy**

**ASSISTANT PROFESSOR AND RESEARCH GUIDE, Research Dept. of Sociology and Social work, Annamalai University**

---

## **Abstract:**

Employee's satisfaction refers to one's feelings towards one's Employees. If the employees expectations are fulfilled (or) the employees get higher than what he / she feels satisfied. If the Employees satisfaction increases organization commitment will increased. This results in the higher productivity. The main objectives of this paper are to assess the Employees satisfaction: to identify the effectiveness of Employees satisfaction and to find out the several factors like personal and organizational factors influencing Employees satisfaction: to identify the effectiveness of Employees satisfaction and to find out the several factors like personal and organizational factors influencing Employees satisfaction of employees. In this study, 125 no's of respondents have been taken as sample. Percentage analysis, weighted average, chi-square have been incorporated for research analysis. The study helped in revealing the level of satisfaction of employees with reference to the various factors provided in the organization. This study clearly shows that employees under organization are more or less satisfied with the Employees. The organization should consider on the salary, relationship of employees and supervisors, grievance handling and give more opportunity for the new employees.

**Key words:** Employees satisfaction, productivity, organizational commitment

## **Introduction:**

Employees satisfaction refers to one's feeling towards one's Employees. An individual having satisfaction is said to possess positive attitude the Employees. An individual joins an organization with certain expectations and when these expectations come true the individual becomes pleased with her organization and her Employees, and this increases her efficiency and

performance (Nelson & Quick, 1995). Weiss (2002) has argued that Employees satisfaction is an attitude but points out that researchers should clearly distinguish the objects of cognitive evaluation which are affect (emotion) beliefs and behaviour. Employees satisfaction speaks on the satisfaction the employees have towards their Employees and different aspects of the Employees. It also says about the extent to which people like (or) dislike their Employees. It is a posture variable and people have different perceptions about Employees satisfaction.

The word Employees satisfaction can be assessed based on different angles like need fulfillment, psychological needs, new opportunities, career development etc. The higher Employees satisfaction, lesser the level of attrition in companies. According to Nancy C. Morse (1997) "Satisfaction refers to the level of fulfillment of one's needs, wants and desire. Satisfaction depends basically upon what an individual wants from the world, and what he gets." Employee satisfaction is a measure of how happy workers are with their Employees and working environment.

It is sure that there may be many factors affecting the organizational effectiveness and one of them is the employee satisfaction. Effective organizations should have a culture that encourages the employee satisfaction, Bhatti & Qureshi, (2007) Employees are more loyal and productive when they are satisfied Hunter & Tietyen, (1997), and these satisfied employees affect the customer satisfaction and organizational productivity, Potterfield, (1999).

There is no limit for the employees to reach the full satisfaction and it may vary from employee to employee. Sometimes they need to change their behaviors in order to execute their duties more effectively to gain greater Employees satisfaction, Miller, (2006). Having good relationships with the colleagues, high salary, good working conditions, training and education opportunities, career developments or any other benefits may be related with the increasing of employee satisfaction "Employee satisfaction is the terminology used to describe whether employees are happy, contented and fulfilling their desires and needs at work. Many measures support that employee satisfaction is a factor in employee motivation, employee goal achievement and positive employee morale in the work place." Susan M. Heath field (About.Com). Cranny, Smith & stone (1992) defined ES as the combination of affective reactions to the differential perceptions of what he/she wants to receive compared with he/she actually receives. According to Moyes, Shao & Newsome (2008) the employee satisfaction may be described as how pleased an employee is with his or her position of employment. As Spector (1997) defined Employees satisfaction as all the feelings that a given individual has about his/her Employees and its various aspects. Employee satisfaction is a comprehensive term that comprises Employees satisfaction of employees and their satisfaction overall with companies" policies, company environment etc.

**The employee satisfaction depends on two factors:**

1. Personal factors like demographic factors, salary and other fringe benefits and

2. Organizational factors like nature of work assigned, superior-subordinate relationship, and inter-personal relationship opportunities for advancement.

## **II. Need for Employee Satisfaction**

Everyone from managers, retention agents to HR need to get a handle on employee loyalty and satisfaction – how committed is the workforce to the organization and if workers are really contented with the way of things for gauging their likelihood to stay with the company. One of the main aspects of Human Resource Management is the measurement of employee satisfaction. Companies have to make sure that employee satisfaction is high among the workers, which is a precondition for increasing productivity, responsiveness, and quality and customer service. The litmus test is to study turnover and average length of service. If turnover is on the rise, loyalty levels are low and vice versa. Comparing them to industry averages gives good idea of attrition probabilities. Staff attendance, compliance with policies and confidence in leadership are other indirect indicators of allegiance while excessive theft and sabotage spell obvious lack of commitment. According to Heskett et al (1994), more satisfied employees, stimulate a chain of positive actions which end in an improved company.

### **REVIEW OF LITERATURE:**

Keith Davis, Employees satisfaction is defined "favorableness' (or) unfavorableness with which the employees view their work and results when there is a fit between Employees characteristics and wants of employees."

According to Price 2001, Employees satisfaction can be defined as the effective orientation that an employee has towards his/her work. Employees satisfaction describes the feelings, attitudes and preferences of individuals regarding work (Kam 1998).

Porter and Lawler (1968) collect the influences on Employees satisfaction in two groups of internal and external satisfactory factors. According to them, internal satisfactory factors are related to the work itself (such as feeling of independence, feeling of achievement, feeling of victory, self-esteem, feeling of control and other similar feeling obtain from work) whereas external satisfactory factors are not directly related to work itself (such as good relationships with colleagues, high salary, good welfare and utilities).

Management and leadership style play a vital role in determining the Employees satisfaction level of employees (Carrand Kazanowsky 1994).

High and low a Employees satisfaction level also depends upon the type of organizations (Schoderbek and Plambeck 1979, Solomon 1986).

### **RATIONALE AND SCOPE OF THE STUDY:**

The organization must satisfy people's needs and influence these feelings for obtaining their co-operation and support. Proactive attitude of people towards their Employees, good communication system and individual objectives are some of the factors of Employees satisfaction.

This study is on the impact of company policies, working conditions and on the Employees satisfaction of employees. It concentrates on the effect of factor in general and considers only the perceptual element of employees.

### **STATEMENT OF THE PROBLEM:**

The study is conducted to assess the Employees satisfaction and their impact in organization especial in Home Textile Industry at Karur District .The study helps to know their preferences and problems of the employees. Employee commitment is essential to increase the productivity. If the Employees satisfaction increases it will increase the employee commitment, further it will lead to increase in the productivity. It is very essential to study about the Employees satisfaction.

### **OBJECTIVES OF THE STUDY:**

- The main objective of the study is to assess the Employees satisfaction of the employees in Working at Home Textile Industry District.
- To identify the employees relationship with their supervisors and co-workers.
- To assess the satisfaction level of employees on working conditions and environment.
- To know the security and the safety measure taken by the organization.
- To identify the level of grievance handling procedure in the organization.

### **RESEARCH METHODOLOGY:**

The present study is based on descriptive analysis using primary data to investigate the objectives and testing the hypothesis. A well structured questionnaire was used to collect the primary data. Simple random sampling method was used among the sample size of 125 employees working in of production department of Karur District . In this study percentage analysis, chi-square have been used as the research tools.

### **Variables on which Employee Satisfaction Depends:**

Through review of literature, we can classify the variables in mainly 2 broad categories namely:-

#### **1. Organizational Variables 2. Personal Variables**

**Organizational Variables:** The organization determinants of employee satisfaction play a very important role. The employees spend major part of their time in organization so there are number of organizational variables that determine employee satisfaction of the employees. The employee satisfaction in the organization can be increased by organizing and managing the organizational variables or organizational factors.

Following these 10 variables comes in this category:-

**Organization Development:**

Organizational development is an ongoing, systematic process to implement effective change in an organization. Its objective is to enable the organization in adopting-better to the fast-changing external environment of new markets, regulations, and technologies. It starts with a careful organization-wide analysis of the current situation and of the future requirements. In other words we can say that Organization development is the process through which an organization develops the internal capacity to most efficiently and effectively provide its mission work and to sustain itself over the long term. This definition highlights the explicit connection between organizational development work and the achievement of organizational mission. Following these points come under this category.

i. Brand of organization in business field and their comparison with leading competitors.

ii Potential development of the organization

**Policies of Compensation and Benefit :**

This is the most important variable for employee satisfaction. Compensation can be described as the amount of reward that a worker expects from the Employees. Employees should be satisfied with competitive salary packages and they should be satisfied with it when comparing their pay packets with those of the outsiders who are working in the same industry. A feeling of satisfaction is felt by attaining fair and equitable rewards.

Following these points come under this category:

>Wage and salary.

> Reward and penalties.

**Promotion and Career Development:**

Promotion can be reciprocated as a significant achievement in the life. It promises and delivers more pay, responsibility, authority, independence and status. So, the opportunity for promotion determines the degree of satisfaction to the employee. Following these points come under this category:

Opportunity for promotion.

Equal opportunity to grow despite being male or female

Training program.

Opportunity for use skills and abilities.

**Employees Satisfaction:**

Employees satisfaction is the favorableness or un-favorableness with which employees view their work. As with motivation, it is affected by the environment. Employees satisfaction is impacted by Employees design. Employees that are rich in positive behavioral elements- such as autonomy, task identity, task significance and feedback contribute to employee's satisfaction. Following these points come under this category:

- Employees design
- Task identity
- Recognition
- Responsibility
- Empowerment
- Quantity of task.
- Difficult level of task

### **Employees Security**

Employees security is an employee's assurance or confidence that they will keep their current Employees. Employees with a high level of Employees security have a low probability of losing their Employees in the near future. Certain professions or employment opportunities inherently have better Employees security than others; Employees security is also affected by a worker's performance, success of the business and the current economic environment. Following these points come under this category:

- Facility of transfer
- Accessible / reasonable target
- Leaves

### **Working Environment & Condition:**

Employees are highly motivated with good working conditions as they provide a feeling of safety, comfort and motivation. On contrary, poor working condition brings out a fear of bad health in employees. The more comfortable the working environment is more productive will be the employees. Following these points come under this category:

- Feeling safe and comfort in working environment.
- Tools and equipment.
- Working methods
- Security guards and parking facility.
- Well ventilated with good light fans and air- conditioning.
- Neat and clean office place, rest area and washrooms.

### **Relationship with Supervisor:**

A good working relationship with your supervisor is essential since, at every stage, you need his or her professional input, constructive criticism, and general understanding. Following these points come under this category:

- Relationship with immediate supervisor.
- Communication between employees and senior management.
- Treatment to employee

### **Work Group:**

There is a natural desire of human beings to interact with others and so existence of group in organization is a common observable fact. This characteristics result in formation of work group at the work place. Isolated

workers dislike their Employees. The work groups make use of a remarkable influence on the satisfaction of employees. Following these points come under this category:

- Relationship with the group members.
- Group dynamics
- Group cohesiveness
- Need for affiliation.

### **Leadership Styles:**

The satisfaction level on the Employees can be determined by the leadership style. Employee satisfaction is greatly enhanced by democratic style of leadership. It is because democratic leaders promote friendship, respect and warmth relationship among the employees. On contrary, employees working under authoritarian and dictatorial leaders express low level of employee satisfaction. Following these points come under this category:

- Prefer democratic style of leadership
- Friendship, respect and warmth relationship.

### **Other Factors:**

There are some other important variables which affect the level of employee satisfaction in organization. Following these points come under this category:

- Group outgoing (feel like a part of family).
- Encouragement and feedback.
- Use of internet and other technology for doing Employees.

### **Personal Variables:**

The personal determinants also help a lot in maintaining the motivation and personal factors of the employees to work effectively and efficiently. Employee satisfaction can be related to psychological factors and so numbers of personal variables determine the employee satisfaction of the employees.

Following these 5 variables comes in this category:-

#### **1. Personality:**

The personality of an individual can be determined by observing his individual psychological condition. The factors that determine the satisfaction of individual and his psychological conditions is perception, attitude and learning. Following these points come under this category:

- Competencies and personality of employee are suitable for Employees.
- Perception, attitudes and learning of employee.

#### **2. Expectation:**

The expectation level of employees affects their satisfaction level. If one receives more outcome than expected then he will be highly satisfied and vice-versa. Following these points come under this category:

- Expectation of employee from the Employees.

### **3. Age:**

Age can be described as noteworthy determinants of employee satisfaction. It is because younger age employees possessing higher energy levels are likely to be having more employee satisfaction than older age employees. Following these points come under this category:

- Young employees possessing high energy level so feeling more satisfied.
- Old employees resist accepting new techniques

### **4. Education:**

Education plays a significant determinant of employee satisfaction as it provides an opportunity for developing one's personality. Education develops and improvises individual wisdom and evaluation process.

The highly educated employees can understand the situation and assess it positively as they possess persistence, rationality and thinking power.

- Highly educated employees possess rationality and thinking power.
- Education develops individual wisdom and evaluation process.

### **5. Gender Differences:**

The gender and race of the employees plays important determinants of employee satisfaction. Women, the fairer sex, are more likely to be satisfied than their counterpart even if they are employed in same Employees.

Following these points come under this category:

- Generally women are more likely to be satisfied than men.

### **Why is employee satisfaction important?**

Importance of employee satisfaction can understand in 2 main areas namely:

#### **1. For Organization 2. For Employee**

#### **1. Importance of Employee Satisfaction for the Organization:**

- Enhance employee retention.
- Increase productivity.
- Increase customer satisfaction
- Reduce turnover, recruiting, and training costs.
- Enhance customer satisfaction and loyalty.
- More energetic employees.
- Improve teamwork.
- Higher quality products and/or services due to more competent, energized employees.

#### **2. Importance of Employee Satisfaction for the Employee**

- Employ will believe that the organization will be satisfying in the long run
- They will care about the quality of their work.
- They will create and deliver superior value to the customer.
- They are more committed to the organization.
- Their work is more productive.

### **How to Improve Employee Satisfaction?**

Employee attitudes typically reflect the moral of the company. In areas of customer service and sales, happy employees are extremely important because they represent the company to the public. Satisfaction, however, is not linked solely to compensation. Sure, a raise or benefits will probably improve employee contentment, at least temporarily, but small, inexpensive changes can have a long-term impact. Zappos.com CEO Tony Hsieh's book *Delivering Happiness* suggests that employers should follow the science of happiness.

The book stresses the importance of happy employees. Since the publication of this New York Times Best Seller, Hsieh has expanded his message from to a bus tour to an entire movement. On her happiness project blog, Gretchen Rubin, author of *The Happiness Project*, identifies seven areas to improve happiness in the workplace. While employees can't weak their habits to improve happiness, employers can also make small changes to the seven categories. A little bit of effort can lead to happy, efficient, and loyal employees.

13 Steps or things which we can do to increase employee satisfaction and loyalty thereby increasing our business'' revenue and profit are as fallows:

#### **1. Clear, Concise and Consistent Communication:**

In many organizations, employee doesn't know what is mission, vision, objects. Building a corporate culture that requires employees to be an integral part of the organization can be an effective way of getting the most from the talents or competencies brought to the organization by each employee. We should keep employees informed on the company's position, progress made, Issues/challenges, and how they directly contribute to the success of the business.

#### **2. Getting to Know Your Employees and Create a Team:**

It can be done by the hiring right employee for right Employees and clearly defined and communicated employee expectations. Every organization should spend time to instill trust and accountability, lying out clear expectation and securing their commitment to the business and build a culture around working together to meet challenges, create new advantage, and propel the business to greater success.

#### **3. Training and Other Improvement Programs:**

Provide necessary education, training and coaching that increases employees skills and shows the employee that you are interested in their success and readiness for new responsibility.

#### **4. Empower Employees Across the Company:**

Step up appropriate levels of new responsibility across the company. Push appropriate decision making and allow people closet to the issue to make the

call. Make sure your employee knows that you trust them to do their Employees to the best of their ability.

**5. Work Itself:**

We can increase employee satisfaction by making Employees rotation, Employees enlargement like knowledge enlargement and task enlargement as well as Employees enrichment. Target should be accessible for employee.

**6. Fair Compensation and Benefits:**

Policies of compensation and benefits are most important part of organization. But you should build your policies at "suitability" not "the best".

**7. Opportunity for Promotion and Career Development:**

Develop programs to promote all titles in the organization and build programs for career development of each title. Organization should give opportunity to every employee for using their abilities, skills and creativeness.

**8. Monitor Performance and Reward for Contribution:**

People naturally keep score. Use this to as advantage by monitoring positive contribution and behavior, rewarding as appropriate. Motivate others to reach new performance levels by knowing how they measure up to expectation. We should build the proper evaluation and fair and encourage employees perform work.

**9. Provide Regular, Honest Feedback:**

Don't wait for a crisis situation to give feedback. Instead, give regular constructive input into the employee's performance across a wide variety of issues, build loyalty, challenge to new levels of performance and keep it real.

**10. Build Corporate Culture:**

We should focus on making proper communication channel, good and supportive relationship with coworkers and with supervisor. Employee satisfaction can be increased by demonstrating respect for everyone in the organization or company.

**11. Provide Best Equipment and Safe Working Condition:**

Invest in employees by making sure their tools and equipments don't keep them from being successful. Give them the very best tools to deliver the very best performance to the company, customers and the marketplace. Companies should build occupational health and safety program.

**12. Use of Information Technology:**

Creating a work environment in which employees are productive is essential to increased employee productivity, their satisfaction as well as profits for any organization, corporation or small business. There is no shortage of information on ways to motivate employees, but more and more companies are realizing that there is a strong correlation between flexibility in the workplace and employee satisfaction and productivity. The concept of telecommuting is certainly not new. However, recent advances in cloud computing and collaboration software make telecommuting programs easier to implement from a technological standpoint. Concerns about cost, security, features and reliability have all been laid to rest with the introduction of hosted, Software as a

Service applications. With an Internet connected computer, employees can securely access centralized data, collaborate with remote team members and host interactive web meetings and presentations. The rise of cloud computing technology and Wi-Fi availability has enabled access to remote servers via a Combination of portable hardware and software. Telecommuting offers benefits to communities, employers, and employees

### 13. Remain Positive:

Organizations should lead the team forward through positive outlook and contribution and showing their faith in their employees.

### RESEARCH PARAMETERS:

<b>Respondent Age</b>	Grievance handling procedures
Gender	Basis of benefits
Marital status	Working hours
Experience	Job security
Income	Welfare and social security measures
Qualification	Overall satisfaction level with job
Level of relationship with superiors	
Level of relationship with co-workers	
Working conditions	
Level of satisfaction about style of Supervision	

### CHI-SQUARE ANALYSIS

#### RELATIONSHIP BETWEEN LENGTHS OF SERVICES AND WORKING CONDITION

**Aim:** To find the relationship between the lengths of services and working condition

#### **Hypothesis:**

**Null Hypothesis (Ho):** There is no significant relationship between lengths of services and working condition

**Alternative Hypothesis (H1):** There is a significant relationship between lengths of services and working condition

Income/Length	Highly Satisfied	Satisfied	Neutral	Dissatisfied	Highly dissatisfied	Total
<b>Below 5 Years</b>	4	6	2	2	1	15
<b>5- 15 years</b>	5	9	8	16	2	40
<b>15-20 Years</b>	5	11	12	1	1	30
<b>Above 20 Years</b>	6	14	8	11	1	40
<b>Total</b>	20	40	30	30	5	125

**INFERENCE**

It is diverged from the above table that the calculated chi-square value is greater than the table value and the result is significant at 5% level. Hence the Null Hypothesis is rejected. From the analysis it is identified that there is no close relation with the length of service and the working condition. Hence we conclude that there is significant relationship between the lengths of services.

**RESEARCH RESULTS AND DISCUSSION:**

- It is found that 32% of the respondents are about 20 years of service and 32% of respondents are above 5-15 years of service.
- It is found that 52% of the respondents are satisfied with the relation of supervisor.
- Majority of the respondents are highly satisfied with co-workers in the organization.
- High levels of respondents are satisfied with the grievance handling procedure.
- Majority of the respondents indicated satisfied for salary determination.
- 88% of the respondents are satisfied with the overall performance.

**IV. Conclusion:**

On the basis of above points we can say that employee attitudes typically reflect the moral of the company. In areas of customer service and sales, happy employees are extremely important because they represent the company to the public. The study helped in revealing the level of satisfaction of employees with reference to the various factors provided in the organization. This study clearly shows that employees under organization are more or less satisfied with the job. The organization should consider on the salary, relationship of employees and supervisors, grievance handling and give more opportunity for the new employees.

The study also considered some other problems lie to under by the government I hope the management would consider my suggestions definitely it will improve his business highly motivated employees are consider the great asset of the company. So, every organization should develop strategies that strengthen the work environment and increase the employee morale and employee satisfaction to enhance employee performance and productivity, which ultimately results in high profits, customer satisfaction as well as customer retention.

**References**

1. Bhatti, K., & Qureshi, T. (2007). Impact of employee participation on Employees satisfaction, employee commitment and employee productivity. *International Review of Business Research Papers*, 3(2), 54 – 68.
2. Anitha .r, 2011, 'A Study on job satisfaction of paper mill employees with special reference to udumalpet and palani taluk,' *Journal of Management and Science*, vol.1, No.1, pp 36-47.
3. Bharati T; Nagarathnamma B; Viswanatha Reddy S, "Effect of occupational stress on job satisfaction". 1991 Jan-Jul *Journal of the Indian Academy of Applied Psychology* 17(1-2): 81-5
4. Bernard, H.R. (2000). *Social research methods: qualitative and quantitative approaches*. London: Sage Publications Inc.
5. Brief, A. P., & Weiss, H. M. (2001). *Organizational behavior: affect in the workplace*.
6. Annual Review of Psychology, 53, 279-307, p. 282
7. Bhavani.T.R, Anbouli.p,201, 'A study of job satisfaction correlates with work environment among employees in textile industries', *Research journal of science and Management* vol.2, no.8 pp-1
8. 6. Clement, R.W (1993), "Happy employees are not all alike", *Across the Board*, Vol. 30 No.1, pp.51-2.
9. Bowen, D. E., & Ostroff, C. (2004). Understanding HRM-firm performance linkages: The role of "strength" of the HR system. *Academy of Management Review*, 29, 203-221
10. Carpitella, Bill. (2003). Make residential construction the industry of choice [Electronic version]. *Professional Builder*, Oct 2003.
11. Cranny, C.J., Smith, P.C., & Stone, E.F. (1992). *Employees satisfaction: How people feel about their Employeess and how it affects their performance*. New York: Lexington.
12. Derek R. Allen, Merris Wilburn, (2002) –Linking customer and employee satisfaction to the bottom line, *ASQ quality press publications cat log*, Milaukee, WI.
13. Employee satisfaction and opinion surveys. (n.d.). Retrieved February 25, 2011, from [http://www.infoquestcrm.co.uk/employee\\_surveys.html](http://www.infoquestcrm.co.uk/employee_surveys.html)
14. Freeman, Shelly, (2005). *Employee satisfaction: The key to a successful company*. Retrieved on March 15, 2011 <http://library.lp.findlaw.com/articles/file/00301/008927/title/Subject/topic/Employment>.
15. Harter, J. K., Schmidt, F. L., & Hayes, T. L. (2002). Business-unit level relationship between employee satisfaction, employee engagement, and business outcomes: A meta-analysis. *Journal of Applied Psychology*, 87, 268-279.
16. Heskett, J. L., T. O. Jones, G. W. Loveman, W. E. Jr. Sasser, L. A. Schlesinger. 1994. Putting the service-profit chain to work. *Harvard Business Review* 72 (2)
17. Hunter, W., & Tietyen, D. (1997). *Business to business marketing: Creating a community of customers*. Lincolnwood-Illinois, McGraw-Hill Professional.
18. Judge, T.A., Hulin, C.L. (1993), "Employees satisfaction as a reflection of a disposition: amultiple source causal analysis",
19. *Organizational Behavior and Human Decisions Processes*, Vol. 56, pp. 388-421. Likert, R. L. (1961). *The human organization*. New York: McGraw-Hill.

23. Maloney, W.F., & McFillen, J.M. (1986). Motivational implications of constructionwork. *Journal of Construction Engineering and Management*, March 1986, 137-151.
24. McGregor, D. (1960). *The human side of enterprise*. New York: McGraw-Hill.
25. Miller, J. L. (2006). *Coach Yourself to Succeed @ Work: How to Achieve Optimal Performance and Employees Satisfaction*. CA, Dorrance Publishing Co.
26. Moyes, G. D., & Shao, L. P., Newsome, M. (2008). Comparative analysis of employee Employees satisfaction in the accounting profession. *Journal of Business & Economics Research*, 6(2), 65-81
27. Nancy C. Morse , (1977)-*Satisfactions in the white-collar Employees*, Ayer publishing.
28. Rousseau, D. (1978), "Characteristics of departments, positions, and individuals:Contexts for attitudes and behaviors",
29. *Administrative Science Quarterly*,;Vol. 23, pp. 521–540.
30. Spector, P.E. (1997). *Employees Satisfaction: Application, Assessment, Causes, and Consequences*. Thousand Oaks, CA: Sage.
31. Susan M Heathfield, *Employee Satisfaction*, retrieved from About.com on 23 Nov. 2011 [http://humanresources.about.com/od/employeesurvey1/g/employee\\_satisfy.htm](http://humanresources.about.com/od/employeesurvey1/g/employee_satisfy.htm)
32. U.S. Bureau of Labor Statistics. (2004). *Occupational Outlook Handbook*. WashingtonDC: McGraw-Hill.
33. Wright, P. M., Dunford, B. B., & Snell, S. A. (2001). Human resources and the resource-based view of the firm. *Journal of*
34. *Management*, 18, 295-320.
35. Wright, P. M., Gardner, T. M., Moynihan, L. M., & Allen, M. R. (2005). The relationshipbetween HR practices and firm performance: Examining causal order. *PersonnelPsychology*, 58, 409-446.