

Role Conflict and Work Overlord on Job Satisfaction of Public Accountants in Sri Lanka

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Abstract

Introduction: Stress has nowadays become a prevalent state in everyday human life especially among different employees at various levels of job and it is felt by most of the workers in everywhere. The public accountants in Sri Lanka are also not exceptional for this as they are maintaining the quality of financial reports which would be the key tools and strategies for the government firms.

Objectives: A study of public accountants' behavior and competencies has been interested for academic researchers. The purpose of this study is to investigate the effects of job related stress on job satisfaction of public Accountants in Sri Lanka.

Method and Materials: In the survey, questionnaire and interview are the methods used to collect data. Univariate analysis (single measure analysis), bi-variate analysis (correlation), and multi- variate analysis are used to analyze the data using the SPSS 16.0. The sample consisted of 240 accountants were selected from the simple random sampling method. Job stress is positioned to become a key determinant of job satisfaction. Hence, this study carried on how role conflict and work overload have an impact on job satisfaction and accordingly they are hypothesized to have negative relationships with job satisfaction.

Findings: The results showed that, role conflict has significant and negative relationship with job satisfaction whereas work overlord has no significant relationship with job satisfaction of public accountants in Sri Lanka; Accordingly role conflict plays an important role in explaining and driving job satisfaction. Public accountants with a greater level of role conflict tend to have lesser job satisfaction.

Conclusion: As the role of the accountants are felt as imperative to any organizations their job satisfaction will make a notable impact on the productivity of the particular organization. Mean while the relevant the head of the department must recognize their job related stress and take necessary arrangement to overcome them and make them for developing adaptive coping skills for stress. Thus, this research make a significant contribution to any organization with a view to enhancing productivity of employees as well as the organization by means of increasing job satisfaction through less felt job related stress.

Key Words: Job Satisfaction, Job Related Stress, Role Conflict, Work Overlord, Public Accountants

Introduction

The quality of financial statements reports have become potential key tools and strategies for the Government firms. So financial information in all activities by Auditing by business transaction through the implementation of accounting and auditing standards and other related Government regulation rules and laws accordingly, a study the public Accountants behaviors and competencies has been interested for academic researchers. Stress with add it's deleterious effects may be just part of the professional life. So, more stress will be in the work place. Hence, job related stress such as role conflict, role ambiguity, and role overload will impact one's outcome however. Stress is not necessarily bad in and of itself. While stress is typically discussed in a negative context, it also has Positive value. It is an opportunity when it offers potential gain, Consider, for example, the superior performance that an athlete or stage performer gives in "clutch" situation. Such individual often use stress positively to rise to the occasion and perform at or near their maximum. Whether work stress is actually a widespread problem depends on your definition of "widespread". There are no reliable statistics on stress intensity at work or the percentage of the working population suffering serious stress symptoms. However, we can approach the question from several other directions.

Job satisfaction, specter (1997) defines job satisfaction simply as the degree to which people like their jobs and the different aspects of their jobs. Job satisfaction is in regard to one's feelings or state-of-mind regarding the nature of their work. Job satisfaction can be influenced by a variety of factors, eg, the quality of one's relationship with their supervisor, the quality of the physical environment in which they work, degree of fulfillment in their work, etc.

Most professional jobs can be molded or shaped to allow for individual situations or for one's growth and development needs. Think about ways to add things to your job that will allow you to play more or take some things out that will allow you to be more satisfied. Then go to your boss and make a case for it – not that it will make you happier but that it can add to overall productivity. Job satisfaction is an emotional response to a situation as such it can not be seen it can only inform. This study was about how job related stress impact on the job satisfaction of the public accountants of Eastern province in Sri Lanka, further finding at the end of the research would also provide a clue for the further research or investigation in future. This is the very important to increase the Economic level of country.

Research Problems

The job satisfaction is very important to all public accountants. Without job satisfaction the public Accounts can not work properly. When the Accountants are satisfied their jobs, then only he/she likely to work. So, the job satisfaction is the key ingredient that leads to recognition, income and promotion. The achievement of their goals. So, there is a need for identity how job satisfaction effect on public Accountants behavior of Eastern province of Sri Lanka. Hence, the research question is Does the job related stress affect on the job satisfaction of public Accountants in the Eastern province of Sri Lanka?

Objective of the Study

The objectives of the study were;

1. To find out how the Role conflict impact on the job satisfaction.
2. To find out how the role overload impact on the job satisfaction.

Review of Literature

This research aims at examining the effects of job related stress on job satisfaction in the public accountant of Eastern Province in Sri Lanka.

Role Conflict

Role Conflict is defined as the degree of incompatibility or incongruity between job tasks resources rules or policies and other people (Dale and fox 2008) It is an in compatibility in communicated Expectation between executives and employees. Simply role stress likely occurs when employees are constrained from taking the action they feel are most productive or when the course of action, Suggested by one party is inconsistent with the demands of another (Boles and Bebain 1996) Role conflict refers to the degree of incompatibility among the expectation associated with an individuals role (Shih and Chen 2006) It result from incongruity of role expectations. Occurring when an individual confronts multiple constituents each with Expectation that are difficult to satisfy simultaneously in the role conflict aspect.

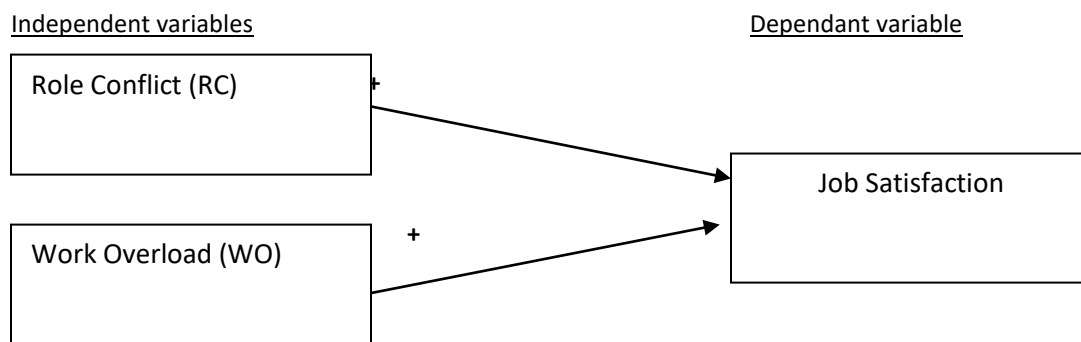
Role Overload

Role overload is defined as an individual & lacks of resources to fulfill different roles while need to devote commitments obligation or requirements (La and Lee 1997) It is the amount of work to do in the time available and lead to over create uncertainty or performance. It is a negative and indirect antecedent of job outcomes an individual with high role overload tend to reserve less job satisfaction. So role over load is an individual's lock of the personal resources needed to fulfill commitments, obligations or requirements (Forgaty 1994) Higher level of role overload is negatively associated with higher level of an individual's job satisfaction this role overload has a negative relationship with a person's capable practices and operation under the competitive markets and Environments. Role overload is likely to have a negative and direct influence on job satisfaction.

Conceptualization

This research facilitates as needed convergence of frame work on the job related stress and job satisfaction. That is, how Role Conflict (RC) and Work Overload (WO) impact on Job Satisfaction(JS).

The proposed model is as follows;



Hypotheses

- H₁ - There is a negative relationship between role conflict and job satisfaction
- H₂ - There is a negative relationship between work overload and job satisfaction.

Definition of key concepts and Variables.

The Key concept and Variable used in this conceptual Model are operationally defined for this research as given below.

Role conflict : the degree of incompatibility or incongruity between job tasks resources rules or policies and other people

Role over load: refers the amount of work to do in the time available and lead to over create uncertainty

Job Satisfaction: refers the degree to which public accountants like their jobs and the different aspects of their jobs

Methodology

Study Setting

This study has been developed with two hypotheses for testing. Hence, the nature of this study type was explanatory or hypotheses testing rather than exploratory or descriptive. The type of investigation was co relational study rather than causal study. This study's objective was to delineate the factors which influence in the job satisfaction of accountants in Sri Lanka. Although researchers used developed questionnaires to individuals, the extent of research interference was minimal as this study was a field study. As this study analyzed the job related stress which influence on the job satisfaction of the accountants in Sri Lanka, no any artificial or contrived setting was created for the study. In this study as the data collection was done within a particular time period and there was no subsequent extension of the research contemplated, the study was cross-sectional/one shot in nature and not a longitudinal and the unit of analysis was individuals

Study Design

This research study relied upon the survey method for collection of data as it had for achieving objectives of this study compared with more advantages than the other research methods such as observations, structured and unstructured interviews. Hence, personally administered questionnaire to individuals were used as a possible way of collecting data for this study in its natural setting.

Population and Sample of Study

This study conducted on representative sample of a population in all island level. The target population consisted of 1400 accountants working in public sector. Hence 20% of total population was chosen as sample size of 280 and obtained 240 respondents.

Sources and Method Data Analysis

The Sources of data were from primary and secondary sources. Data collected form those sources was collated and analyzed. Search data after collection will be analyzed using SPSS 18.0 packages for validity, reliability and relationship testing, conclusions are there to be drawn from findings there of. Univariate analysis will be used to measure the descriptive measures and bi variate and multi variate analysis will be used to test the relationship.

Analysis and Findings

Univariate Analysis (Descriptive Measures)

According to the uni variate analysis, mean value of WO is 4.41 Hence it is higher than the mid value. It is a good representative of the data values to describe the variable. The standard deviation has a low value of 0.358 explaining that, most of the data values are scatter closer to the mean or lower value enables the mean to have a good predictive ability to describe about WO. Mean value of RC is also a higher value 5.39 implying that, it has the good ability to describe the variable. Standard deviation also has lower value 0.992 Hence it has a good predictive ability to describe about RC Mean of JS has a value of 3.62 which is also higher than the mid value. But standard deviation of JS is some what high. i.e. SD= 0.485 Therefore, mean can describe the variable appropriately and good predictive ability to describe about JS.

Table 1 shows the summary of mean, standard deviation, independent and dependent variables.

Table 1 Summary of the Descriptive

Variables	N	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic
JS	240	2.19	4.26	3.6194	.48499
WO	240	3.20	5.00	4.4067	.35752
RC	240	2.33	7.00	5.3880	.99167
Valid N (listwise)	240				

(Source: Survey Data)

Correlation Analysis

The following table 2 shows the correlation values and the test of significance of the variables in the analysis.

Table 2 Correlations

		WO	RC	JS
WO	Pearson Correlation	1	.463**	-.039
	Sig. (2-tailed)		.000	.552
	N	240	240	240
RC	Pearson Correlation	.463**	1	-.262**
	Sig. (2-tailed)	.000		.000
	N	240	240	240
JS	Pearson Correlation	-.039	-.262**	1
	Sig. (2-tailed)	.552	.000	
	N	240	240	240

** . Correlation is significant at the 0.01 level (2-tailed).

Observing the correlations of independent variables (WO and RC) with the dependent variable (JS) it can be commented as follows:

1. There is a weak Negative correlation of ($r = -0.39$, $p = 0.552$) between WO and JS which seems to be no association between WO and JS.
2. The correlation between RC and JS is Negative and significant at 0.01 level ($r = -0.262$, $p = 0.000$).

Regression Analysis

The regression analysis was conducted to reveal how different variables influence on Job Satisfactions. The coefficient R^2 is an extension to multiple regression of the coefficient of determination r^2 in a simple linear equation. This coefficient is a measure of how well the regression equation fits the data. Here, we have the R^2 is 0.078, hence, the regression equation apparently have a perfect fit with the data. So, we can predict our dependent variable (Job satisfactions) with the independent variables (WO and RC). Here, $P = 0.000 < 0.05$. So the model is significant and model exists. If we look at the individual variables, at first, if we consider the constant variable in the equation. Its values; $P = 0.000 < 0.05$, hence, significant to model. WO is considered; $P = 0.134 > 0.05$, hence, it is not significant to the model and explain the dependent variable. RC is considered, $P = 0.000 < 0.05$, hence it is significant to the model and explain the dependent variable.

Table 4.3 Model Summary- Regression Analysis

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4.367	2	2.183	9.980	.000 ^a
	Residual	51.850	237	.219		
	Total	56.217	239			

a. Predictors: (Constant), RC, WO

b. Dependent Variable: JS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.808	.374		10.175	.000
	WO	.143	.095	.106	1.503	.134
	RC	-.152	.034	-.311	-4.425	.000

a. Dependent Variable: JS

Hence, the following Model fit equation is derived.

$$JS = a + b_1RC + b_2WO + e$$

$$JS=3.80-0.152+e$$

Beta value of the variable RC has a value of 0.152 reflecting a change in Y (JS) of 0.152 units that can be expected to accompany a change of one unit in RC, provided all other variables are held constant. It also indicates that there is negative relationship between RC and JS. (F= 9.980, P =0.000), Standard error is 0.467 and this variable is significant to the model at 0.05 level. The results generated is $R^2 = 0.078$ explaining 08% of the variance in JS was significantly explained by RC. Accordingly, this model seems to be a model explaining less of the variance in JS.

Hypotheses Testing

After the analysis of the data, hypothesis was tested to make sure the assertion in the light of the data analyzed. Hypotheses are tested and explained one by one. The most common policy in statistical hypothesis testing is to establish a significance level, denoted by α , and to reject H_0 when the p – value falls below it. When this policy is followed, one can be sure that the maximum probability of the type I error is α (*Policy: when P-value is less than α , reject H_0*) Here, the hypotheses are tested at 5% confidence level ($\alpha = 0.05$). P values are denoted ‘Sig.’ in the following table

Table 4. Hypothesis Testing

Variables	Hypothesis	P - Value	$\alpha = 5\%$	H_0	H_1
WO	H_1	0.134	0.05	Accept	Reject
RC	H_2	0.000	0.05	Reject	Accept

(Source: Survey Data)

Test of Hypothesis 1

Here, the null hypothesis is accepted since the p – value is higher than the α value. This means that Work overload has not influence in Job satisfaction. The alternative hypothesis is rejected as the P value $> \alpha$. Also the result in correlation table (Corr-coef= -0.039; $p=0.562$) support this hypothesis. Thus, work overload of public Accountants is not a predictor of their job satisfaction.

Test of Hypothesis 2

Here, the null hypothesis is rejected since the p – value is lesser than the α value. This means that Work overload has an influence in Job satisfaction. The alternative hypothesis is accepted as the P value $< \alpha$. Also the result in correlation table (Corr-coef= -0.262; $p=0.000$) support this hypothesis. Thus, Role Conflict of public Accountants is a predictor of their job satisfaction.

Conclusion and Recommendations

The study basically puts emphasis to investigate empirically the predictive relationship between job related stress and job satisfaction of public accountants. That is the predictive relationship of the variables WO and RC and with JS. According to the findings (mainly on regression analysis) it is proved that there is a significant negative relationship between RC with JS where as no relationship between WO and JS. Here, the researchers included only 244 Accountants under simple random sampling method. But this does not represent the whole island Accountants. So, the other researchers can include more samples. The same problem can be tested with other research methods except in this research. The alternative idea for the research is to be used about the job related stress and job satisfaction of public accountants. Thus, the above ideas and suggestions can be pursued to further research. Recommendations are as follows that job related stress however should be reduced to increase the job satisfaction.

The following strategies are also helpful for reducing job stress:

1. Organize your time
2. Follow your bio-clock
3. Make "TO DO" lists
5. Organize your work space
7. Think in steps
8. Take breaks
9. Share a problem

To increase the satisfaction accountants service board should consider the following matters and they can improve their job satisfaction

1. they should increase salary and other benefit
2. they should redesign the payment system for the additional work
3. they should redesign they promotion system

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