

**JOB RELATED STRESS AND JOB SATISFECTION OF
PUBLIC ACCOUNTANTS IN
SRI LANKA**

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List of Abbreviation

JRS - Job Related Stress

RC - Role Conflict

WO - Work Over Load

JS - Job Satisfaction

ABSTRACT

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. 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.

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 selected from the simple random sampling method.

Basic Relationship tested in this research the relationship between WO and JS The empirical investigation on the job satisfaction of public accountants in Sri Lanka reveals that, there is a weak negative correlation, ($r = -0.039$, $p = 0.552$). Which is not significant.

Basic relationship to be tested in this research is the relationship between RC and JS. It has been proved by the statistical analysis that, there is a negative relationship between RC and JS. The evidence can be taken from both correlation and regression analyses. There is a negative correlation ($r = -0.262$, $p = 0.000$) between the two variables. Therefore, the possible explanation is that there is a negative relationship between RC and JS ($F = 9.980$, $p = 0.000$).

Accordingly, only $r^2 = (0.078)$ 8% of the variance in job satisfaction was significantly explained by one Independent variable considered in this study, still leaves 92% unexplained. In other words, there are other additional variables that are important in explaining job satisfaction that have not been considered in this study. So, further research might be necessary to explain more of the variance in job satisfaction.

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. 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 direct role in explaining and driving job satisfaction. Public accountants with a greater level of role conflict tend to have lesser job satisfaction. However, role conflict has an impact on job satisfaction. 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 j ob satisfaction through less felt j ob related stress.