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A Study on Employee's Job Satisfaction in Select Audit Firms

¹Dr. K. Venkatalakshmi, ²Dr. Rajalakshmi G. S., ³Ms. Alisha Daphney H.

^{1,2,3} Assistant Professor, PG Department of Commerce, KLE Society's S. Nijalingappa College, II Block, Rajajinagar, Bengaluru - 10.

Email: ¹kvenkilakshmi83@gmail.com, ²rajalakshmi3085@gmail.com, ³alishadaphney@gmail.com

Mobile: 9632695291, 9036071126, 9108818884.

Peer Review Information	Abstract
<p><i>Submission: 15 Feb 2026</i></p> <p><i>Revision: 02 March 2026</i></p> <p><i>Acceptance: 18 March 2026</i></p> <p>Keywords</p> <p><i>Job Satisfaction, Work Environment, Career Growth, Training and Development, Employee Satisfaction.</i></p>	<p>The study examines the level of job satisfaction among employees working in select audit firms in Bengaluru and identifies the major factors influencing their satisfaction. Using primary data collected from respondents, the study evaluates the role of career growth, financial benefits, recognition and rewards, communication, and work environment in shaping overall job satisfaction. The study is conducted to reveal the satisfied or highly satisfied factors, with the work environment emerging as the most significant determinant, followed by financial benefits and recognition. Regression analysis highlights that formal training has a positive and statistically significant impact on job satisfaction, whereas training for upskilling and confidence enhancement shows no significant effect. The study fills a gap in existing literature by focusing specifically on employees' perspectives within audit firms and emphasizes the need for structured training, improved communication, and enhanced career development initiatives to strengthen satisfaction and performance.</p>

Introduction Job Satisfaction

Satisfaction is the act of fulfilling a need, desire, appetite or the feeling gained from such fulfillment. Satisfaction means you have had enough. It is a multifaceted construct with a variety of definitions and related concepts which has been studied in a variety of disciplines for many years till now. Many theories and articles of interest to managers, social psychologists and scholars focus on satisfaction because most people spend their lifetime at work and understanding the factors that increase satisfaction is important to improve the well-being of individuals in this facet of life.

Job satisfaction, employee satisfaction or work satisfaction is a measure of worker's contentment with their job, whether they like the job or individual aspects or facets of jobs, such as nature of work or supervision. Job satisfaction can be measured in cognitive (evaluative),

affective (or emotional), and behave journal components. Researchers have also noted that job satisfaction measures vary in the extent to which they measure feelings about the job (affective job satisfaction) or cognitions about the job (cognitive job satisfaction).

Job satisfaction plays a significant role in influencing employee motivation, performance, and retention. When individuals feel satisfied with their work, they tend to show greater commitment, loyalty, and enthusiasm. On the other hand, dissatisfaction can lead to stress, burnout, absenteeism, and even resignation. Several factors contribute to job satisfaction, such as fair pay, work-life balance, supportive leadership, recognition, opportunities for career growth, and a healthy work environment. Understanding and improving job satisfaction is not only important for individual well-being but

also crucial for the overall success and stability of an organization.

Components of Job Satisfaction

- **Work**

The nature of the work is crucial. Jobs that are interesting, engaging, and provide variety can lead to higher satisfaction. Employees tend to feel more satisfied when their jobs entail meaningful tasks, allowing them to use their skills effectively and offering a degree of autonomy.

- **Compensation**

Fair and adequate compensation, including salary, bonuses, and benefits, plays a significant role in job satisfaction. Competitive and equitable pay that aligns with industry standards and rewards employees for their contributions is essential.

- **Job Security**

Stability and security at work are vital. Employees who feel that their job is secure are more likely to be satisfied. Uncertainty about job continuity can significantly impact employee morale.

- **Working Conditions**

A safe, healthy, and comfortable working environment is important for job satisfaction. This includes not only physical conditions but also work hours, organizational culture, and the work-life balance offered by the employer.

- **Co-worker Relations**

Good relationships with colleagues can enhance job satisfaction. A supportive, friendly team environment where employees can form positive connections adds to their job contentment.

- **Recognition and Feedback**

Regular acknowledgment of employees' hard work and achievements, along with constructive feedback, enhances job satisfaction. Recognition programs and performance evaluations can motivate employees and make them feel valued.

- **Advancement Opportunities**

Opportunities for professional growth and career advancement also affect job satisfaction. Employees are more satisfied when they see a clear path for progression and when they feel supported in their career development efforts.

Factors Affecting Job Satisfaction

Several factors contribute to job satisfaction, influencing how content and motivated employees feel in their workplace. These factors can vary significantly from one individual to another, but there are common elements that frequently impact job satisfaction:

- **Work Conditions**

The physical and psychological conditions of the workplace play a crucial role. This includes the safety of the work environment, the tools and

resources available for employees to perform their duties, and the overall comfort and cleanliness of the work setting.

- **Nature of Work**

Jobs that are intellectually stimulating, offer variety, and provide opportunities to use skills effectively tend to increase job satisfaction. Employees generally prefer roles that match their personal interests and skills.

- **Compensation and Benefits**

Competitive wages, along with appropriate benefits like health insurance, retirement plans, and paid leave, are fundamental for employee satisfaction. Compensation also includes bonuses and other performance-related pay that recognize and reward employee contributions.

- **Organizational Culture and Values**

A positive, inclusive, and ethical culture that aligns with personal values enhances job satisfaction. Employees feel more satisfied in environments where there is a strong sense of community and shared purpose.

- **Relationships at Work**

Good relationships with colleagues and supervisors can greatly enhance job satisfaction. Respectful, supportive interactions and a collaborative work environment are highly valued.

- **Work-Life Balance**

The ability to balance work demands with personal life significantly affects satisfaction. Flexibility in work schedules, telecommuting options, and policies that support personal time off contribute to a better work-life balance.

Review of literature

Helmikstøl Iselin Rodde and Kristiane Sande (2024) "Organizational structure and job satisfaction in the audit Firm"- the study highlights how organizational structure affects job satisfaction across hierarchical levels in Big Four firms, showing differing satisfaction drivers for lower- and higher-level employees. It proposes a model to guide future research on job satisfaction in audit firms.

Tahani Ali Hakami (2024) "The Determinants of job satisfaction and auditors' performance"- the research finds that both internal (achievement, recognition, growth) and external (policies, relationships) factors significantly affect job satisfaction, which in turn enhances auditor performance. Job security, however, showed no significant link.

Imas Siti Sadiyah, Ni Ketut Rasmini, Gerianta Wirawan Yasa and Ni Made Adi Erawati (2023) "Job Satisfaction Moderate the Effect of Integrity, Work Experience, and Organizational Commitment on Audit Quality"- The study reveals that integrity, work experience, and

organizational commitment improve audit quality, and job satisfaction strengthens these relationships. It positions job satisfaction as a moderator enhancing personal and professional attributes.

Abdul Rahman bin, S Senathirajah, Ganesh Ramasamy and Hariharan N Krishnasamy [2023] “Strategic Human Resource Management Factors Influencing Job Satisfaction in Audit Firms”– This work examines how strategic HRM practices—training, compensation, appraisal, and recruitment—impact job satisfaction in audit firms. Results show three practices positively influence satisfaction, while one negatively but significantly affects it.

Joshua A. Khavis, Jagan Krishnan and Colin Tipton [2022] “Implications of Employee Satisfaction and Work-Life Balance in Audit Accounting Firms” – The study establishes a link between employee satisfaction, work-life balance, and audit quality using Glassdoor data. Findings suggest satisfied employees contribute to higher audit quality and firm effectiveness.

Research Gap

Based on the literature, most studies focus on general factors of job satisfaction but do not assess the current level of satisfaction among audit firms. There is a gap in identifying the main factors that contribute to employee satisfaction from the employees’ point of view. It was observed that minimum research was conducted about the conduct of training in audit firms which would enhance employee satisfaction. This study

will fill these gaps by focusing on the specific needs of employees in an audit firm. It will help to create clear recommendations to improve satisfaction and performance.

Objective of the Study

- To assess the current level of job satisfaction among employees.
- To identify the major factors contributing to satisfaction level of employees.
- To examine the role of training, professional development for skill enhancement contributes towards employee satisfaction.

Major Research Questions / Hypotheses

H₁: There is a direct and significant relationship between the identified factors such as Career Growth, Financial benefits, Recognition & Rewards, Communication, Work Environment and overall employee job satisfaction.

H₂: Training and professional development for skill enhancement have a significant positive impact on employee satisfaction.

Limitations of the study

- The study is limited to research on employee job satisfaction in audit firms only.
- The study is restricted to Bengaluru only.

Table 1: Showing The Level Of Employee’s Job Satisfaction In Select Audit Firms

Particulars	Respondents	Percentage
Highly Dissatisfied	3	3.13%
Dissatisfied	5	5.21%
Neutral	4	4.17%
Satisfied	44	45.83%
Highly Satisfied	40	41.67%
Total	96	100%

Analysis

A combined 87.5% (Satisfied + Highly Satisfied) of employees feel positively, whereas only 8.34% report dissatisfaction. This shows a strong level

of employee satisfaction, suggesting that organizational practices, workplace environment, or training initiatives (depending on your study’s variable) are largely effective.



Fig 1: Showing The Level of Employee's Job Satisfaction in Select Audit Firm

Interpretation

The chart confirms that majority of employees are experiencing **positive satisfaction**, and the organization appears to be performing well in the

area measured. Low dissatisfaction percentages visually demonstrate that only a very small fraction of employees is not satisfied.

Table 2: Showing The Factors Influencing the Level of Employee Job Satisfaction in Select Audit Firms

Particulars	Respondents	Percentage
Carrer Growth	10	10.41%
Financial benefits	25	26.04%
Recognition & Rewards	20	20.83%
Communication	9	9.37%
Work Environment	32	33.33%

Analysis

The analysis shows that the Work Environment is the most influential factor, chosen by 33.33% of employees. This is followed by Financial Benefits at 26.04%, indicating strong importance of monetary rewards.

Recognition and Rewards account for 20.83%, showing that appreciation also matters. Career Growth (10.41%) and Communication (9.37%) are less influential comparatively. Overall, employees prioritize environmental and financial aspects for satisfaction.

Major factors influencing the level of employee's job satisfaction in select audit firms

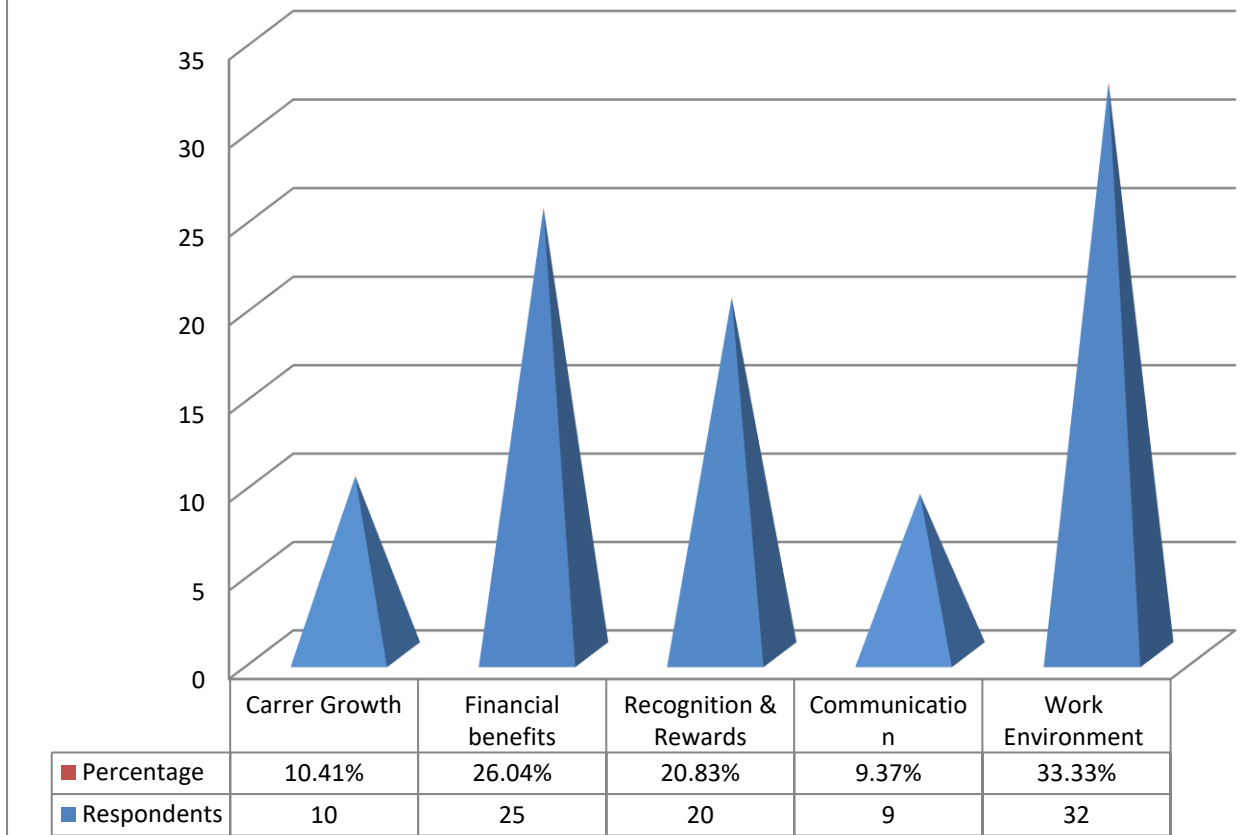


Fig 2: Showing The Factors Influencing the Level of Employee's Job Satisfaction in Select Audit Firms

Interpretation

The chart clearly highlights the dominance of the work environment and financial benefits as the major factors. Their larger segments indicate high employee preference for supportive conditions and competitive compensation. Recognition and

rewards also hold a noticeable portion, showing appreciation's role in motivation. Career growth and communication appear smaller, indicating lesser impact. Overall, the chart confirms that workplace conditions and financial benefits primarily drive employee satisfaction.

Table 3: Depicting The Role of Training in Enhancing Employee Job Satisfaction in Select Audit Firms
Coefficients’

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.412	1.318		2.588	.011
	Formal training	.355	.154	.392	2.311	.023
	Training allows to upskill	-.038	.154	-.028	-.250	.803
	Training enhances Confidence level	-.206	.320	-.102	-.644	.521

a. Dependent Variable: Job Satisfaction

Regression Analysis and Interpretation

a. Analysis of Individual Predictors- Formal Training

Unstandardized Coefficient (B): 0.355, Standardized Beta: 0.392, t-value: 2.311 and p-value (Sig.): 0.023

Interpretation

Formal training has a positive and significant effect on job satisfaction. For every 1-unit increase in formal training, job satisfaction increases by 0.355 units, holding other variables constant. The p-value (.023) is less than 0.05, meaning this relationship is statistically significant.

b. Analysis of Individual Predictors Training Allows to Upskill

B: -0.038, Beta: -0.028, t: -0.250, p-value: 0.803

Interpretation

This variable has a small negative coefficient, but more importantly, the p-value (.803) is very high. This means the relationship is not statistically significant.

c. Analysis of Individual Predictors Training enhances Confidence Level

B: -0.206, Beta: -0.102, t: -0.644 and p-value: 0.521

Interpretation

Confidence level also shows a non-significant negative effect. With a p-value of .521 (> .05), this variable does not significantly contribute to predicting job satisfaction.

Interpretation of the Constant

Constant = 3.412

This means that when all predictors are zero, the

predicted job satisfaction score would be 3.412. It simply represents the baseline level of job satisfaction in the absence of the predictors.

Findings

- A combined 87.5% of employees are satisfied or highly satisfied, indicating a strong positive perception of the workplace.
- The Work Environment is the most influential factor (33.33%), highlighting the importance of a supportive, safe, and engaging workplace.
- 26.04% of employees consider Financial Benefits as a major factor, indicating that competitive pay and incentives continue to play a crucial role in satisfaction.
- 20.83% of employees value Recognition and Rewards, showing that appreciation, acknowledgment, and encouragement influence motivation.
- Career Growth (10.41%) and Communication (9.37%) rank lower as satisfaction factors, indicating potential areas for improvement.
- Formal training shows a positive and statistically significant effect on job satisfaction (B = 0.355, p = 0.023).
- The constant value (3.412) indicates a moderate baseline level of job satisfaction, even when training variables are absent.
- Employees who receive formal training tend to experience higher job satisfaction.

- Whether training allows employees to upskill does not significantly predict job satisfaction in this model.
- Confidence level does not significantly influence job satisfaction in this dataset.

Conclusion

The organization should focus on employee well-being, ergonomic facilities, team cohesion, and supportive leadership practices. The management should periodically evaluate salary structures, bonuses, and benefits to ensure they remain competitive and performance linked. The firm must provide clear advancement paths, upskilling programs, mentorship, and leadership development initiatives to help employees grow. Since formal training significantly improves job satisfaction, the organization should invest more in structured training modules, certifications, onboarding training, and role-specific skill programs. Audit Firms must regularly update

training content to keep it relevant and aligned with employee needs and industry standards.

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