

Job Design and Job Satisfaction in Work Placement: Evidence From the On-the-Job Training at Audit Firms

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Abstract

This paper aims to test the relationships between job design aspects and job satisfaction in on-the-job training, as well as the mediating role of training effect in these relationships. Regression and mediation analyses were performed based on the data collected from a questionnaire-based survey on the senior accounting students' audit work placement at audit firms. We conclude that repeated tedious non-professional job aspect is negatively related to job satisfaction, whereas judgmental professional job aspect is positively related to job satisfaction. We also conclude that the training effect of work placement is playing a partial mediating role in the identified positive relationship while having no mediation in the negative one.

Keywords: job design, job satisfaction, work placement, on-the-job training, audit firms

Introduction

Experiential learning for accounting graduates is a critical stage for them to perceive as new hands at entrance their accounting career development shortly (International Accounting Education Board [IAESB], 2021). The work-integrated learning experience through work placement can help them shape the cognition and image of future jobbers as public accountants (D'Abate et al., 2009). Particularly, job satisfaction during work placement will have critical impacts on the career decision facing these accounting students shortly before their graduation.

Additionally, the concept of training effect plays an especially important role when it comes to work placement, as the overall objective of work placements is to improve the skills of the interns and to provide the interns with practical training. From previous literature, a possible mediating role of training effect can be assumed (D'Abate et al., 2009). Thus, it is appropriate to examine whether the training effect plays a mediating role in the relationship of job design aspects and job satisfaction in the context of work placements as previous literature fails to examine this model explicitly.

This paper aims to test the relationships between job design in work placement and job satisfaction, as well as the

mediating role of training effect in these relationships, based on the data collected from a questionnaire-based survey was completed among a group of senior accounting students who had just finished their work placement at audit firms.

This study makes its unique contribution to the existing accounting education literature by applying the behavioural and cognitive perspectives such as job design, training effect, and job satisfaction in accounting research. Our findings are implicative to accounting schools and audit firms in improving job training for their students and future employees.

Some Institutional Features of Chinese Accounting Education

As this paper applies features such as job design, training effect, and job satisfaction to new accounting professional on-the-job experiential learning and the data used in this paper was collected from senior accounting students after a work placement at audit firms, it is essential to take a preliminary look at some institutional features of Chinese accounting education. At least three institutional features of the Chinese accounting university education offer a significant opportunity of studying Asian accounting education. First, China is the largest economy in Asia, fully representative of the emerging and tran-