

Strategic Human Resource Management Factors Influencing Job Satisfaction in Malaysian Audit Firms: Towards Improving Employment Policy

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This paper aims to investigate the key factors of strategic human resource management that impact job satisfaction in audit firms. The study's conceptual model focuses on employee job satisfaction in audit firms, which can be

influenced by strategic human resource management factors. These factors include training and development, compensation and reward system, performance appraisal, and recruitment and selection. We utilized SPSS statistical analysis software to analyse the data that has been collected. A total of 200 participants will be selected using convenience sampling. Participants will complete an online survey consisting of structured questions to gather the necessary data. This study aims to identify the factors of strategic human resource management that influence job satisfaction in audit firms. Based on the analysis of the findings, this study highlights that three independent factors are positively and significantly associated with job satisfaction, while one independent variable is negatively and significantly related to job satisfaction. The findings of this study provide valuable insights for human resource and functional managers in their efforts to attract, motivate, compensate, and retain employees for the benefit of organisations. This research also has implications for professionals as individuals and for the overall success of businesses. This study focuses on analysing the key strategic human resource management factors that have a significant impact on job satisfaction within audit firms. It aims to provide a unique perspective on this topic. This study focuses on the context of audit firms, specifically examining job satisfaction and strategic HRM factors. Previous research has explored these topics in various industries, but this study narrows its scope to audit firms. This study provides valuable insights into the impact of HRM practices on job satisfaction in audit firms. It examines key factors including training and development, compensation and rewards, performance appraisal, and recruitment and selection.

Keywords: Training, Compensation, Reward System and Performance Appraisal.

1. Introduction

1.1. Research Background

A thorough and impartial examination will be conducted as part of an external audit. This examination aims to ensure that the company's financial statements accurately represent its current financial position and have been prepared in accordance with accounting standards. An independent review enhances the value and credibility of the financials prepared by management, thereby boosting user confidence and minimising investor risk. Additionally, it offers shareholders greater transparency by emphasising key areas of importance. The value and credibility of the financials produced by management increase because of this.

In the current business market, characterised by industrialization, human resource development has become a crucial factor in achieving performance goals. This is due to the presence of industrialization in the environment. The utilisation of contemporary methodologies has facilitated the attainment of this significant accomplishment. In other words, companies invest in human capital management, which involves recruiting individuals with the necessary skills and competencies to adapt to changing management perspectives. To establish enduring value, it is crucial to analyse human capital, encompassing information, expertise, and skills, including the requisite

competences for knowledge management (Akosah-Twumasi et al., 2018). According to Masia and Pienaar (2011), human capital refers to an individual's knowledge, abilities, skills, and understanding of others. It also includes their attitudes, behaviour, ethical conduct, and academic adaptability, which encompasses their capacity to learn, innovate, and adjust to new circumstances. The authors of the study mentioned that human capital includes all these aspects.

1.2. Problem Statement

According to Al-Amin et al. (2021), there is a notable level of job dissatisfaction among employees in various companies. Certain employees express dissatisfaction with their job roles, citing excessive workload and perceived unfairness in compensation. Employees at audit firms often assess their compensation, benefits, and prospects for career growth in relation to their counterparts in other companies and industries (Kian, Yusoff, & Rajah, 2014). Employees at audit businesses looking to expand their workforce should focus on increasing the level of enthusiasm among new hires.

The level of job satisfaction an employee experiences is closely tied to the quality of their immediate supervisor. Various factors contribute to employee happiness, including appreciation, effective communication, supportive teammates, attractive fringe benefits, a positive working environment, job type, company culture, established norms and procedures, growth opportunities, recognition, and job security. Furthermore, numerous studies have indicated that factors such as age, gender, equality in management, salary, and outlook significantly influence job satisfaction. Thus, according to Mihret, Dilgasa, and Mamo (2019) a comprehensive examination of these factors is necessary to enhance job satisfaction among employees in audit firms.

Based on the findings of PwC's Workforce Hopes and Fears Survey (2022) (Malaysia report), a significant majority of respondents from Malaysia (69%) indicated that financial compensation holds the highest significance when it comes to employees' decision-making regarding their current job retention. A total of 2,886 Malaysian workers took part in a survey regarding technology, employment, and the necessary skills for today's workforce. A significant majority of workers in Malaysia, approximately 59%, express satisfaction with their current position. However, a notable proportion, around 17%, are contemplating seeking new employment within the upcoming year. Nevertheless, most workers in Malaysia express satisfaction with their jobs.

In Malaysia, job satisfaction is a priority for 66% of respondents, slightly lower than the global average of 69%. According to a survey, 32% of employees believe that there is a shortage of skilled workers in Malaysia. A significant portion of employees, approximately 42%, acknowledge that their job necessitates specialised training, which in turn helps them recognise the value they bring to their role. According to the findings of PwC's Workforce Hopes and Fears Survey 2022, approximately 32% of employees are projected to request a raise, while 28% are expected to seek a promotion in the upcoming year.

According to a survey, 32% of employees in Malaysia feel that there is a shortage of skilled workers in their field. Given the prevalence of hybrid work arrangements in many companies, it is crucial for leaders to be aware of certain tendencies, including the proximity bias. It may be necessary to shift your mindset in order to prevent others

from associating "facetime" with higher levels of commitment or productivity. Considering the nature of working in an Audit firm, there is another challenge related to the ability to gain knowledge from colleagues. A significant portion of respondents from Malaysia, 49% to be exact, express their concern regarding the limited opportunities to collaborate and learn from colleagues who possess advanced technical or digital skills.

1.3. Research Gap

Despite the extensive research conducted on the factors that impact job satisfaction, there are still some gaps in the existing literature.

There is a noticeable dearth of literature regarding job satisfaction. In an economy undergoing significant changes, such as non-western countries, various factors, including job satisfaction, can have a significant impact on the growth of individual companies and the overall economy. It impacts a company's ability to enhance productivity, competitiveness, and technological innovation, both directly and indirectly. Understanding the factors that contribute to an individual's level of job satisfaction is crucial because it directly impacts productivity. Additionally, experiencing dissatisfaction in one's job can result in a range of negative consequences, including reduced dedication to the organisation, higher rates of absenteeism, and an elevated risk of accidents.

There is a noticeable dearth of literature regarding job satisfaction within audit companies. The lack of well-defined processes for determining the logical sequence of audit procedures, making decisions, documenting findings, and utilising a comprehensive set of tools and an integrated audit policy to support auditors in conducting audits. As a senior auditor at Structured Certified Public Accountants, I am confident that the audit framework will greatly enhance communication. Given that public accountants do not adhere to the prescribed format for conducting audits, the senior auditor assumes a crucial responsibility of overseeing the tasks performed by junior auditors and providing support whenever necessary.

There is a noticeable gap in the existing literature regarding the comprehensive examination of the four variables: training and development, recruitment and selection, performance appraisal, and compensation and reward system. Insufficient training can lead to subpar management, reduced productivity, unhappy employees, high turnover rates, increased costs, and a decline in customer base. The main goal of many companies that offer workplace training is to equip employees with the necessary knowledge and skills to make a positive impact on the organization's operations. Trained workers are instrumental in achieving favourable outcomes and offering prompt assistance. It is important to note that having well-trained employees can lead to enhanced customer service and, ultimately, attract new clients over time.

While the human resource practices implemented in a high-performance work system were not initially aimed at boosting job satisfaction, it is conceivable that they could have this outcome in practice. The methods of human resource management can potentially impact job satisfaction, including factors such as a sense of achievement and income satisfaction. Further research is necessary to assess the true impact of human resource practices on both individual and overall job satisfaction.

1.4. Research Objectives

The main objectives of this study are:

RO1: To examine the influence of training and development on job satisfaction in audit firms in Penang.

RO2: To examine the influence of compensation and reward system on job satisfaction in audit firms in Penang.

RO3: To examine the influence of performance appraisal on job satisfaction in audit firms in Penang.

RO4: To examine the influence of recruitment and selection on job satisfaction in audit firms in Penang.

2. Literature Review

2.1. Job Satisfaction in Audit firm

The job satisfaction of auditors plays a crucial role in determining the overall success of a business. This is because content auditors are more inclined to contribute to the achievement of production and performance objectives set by management. Auditors have a crucial role in organisations as they are responsible for assessing whether the financial statements have been prepared in accordance with the relevant standards and present a true and fair view, as stated in the audit report. It is the responsibility of auditors to determine if an organisation follows the relevant standards, which grants them the necessary authority.

Auditing firms possess a highly asset: their team of auditors. To attain job satisfaction among auditors, a profession that is highly sought after in today's world, businesses must prioritise this issue. To achieve job satisfaction among auditors, businesses must prioritise certain actions. When employees have a range of factors, such as physical, mental, and environmental conditions, working in their favour at their workplaces, they are more likely to experience a sense of satisfaction in their careers. This phenomenon is commonly referred to as "work contentment." As per the research conducted by [Dziuba, Ingaldi, and Zhuravskaya \(2020\)](#), work satisfaction is determined by the disparity between employees' expectations and the actual benefits they receive from their jobs. Put simply, job happiness is determined by the disparity between the two factors. This variable plays a crucial role in determining customer satisfaction, as it has been extensively examined in previous studies.

2.2. Conceptual Framework

2.2.1. Herzberg's Theory

Workplace happiness is a commonly discussed topic when it comes to motivation in various theories ([Kian et al., 2014](#)). Frederick Herzberg, a renowned figure in the field, developed his theory of motivation through extensive interviews with groups of employees who expressed either satisfaction or dissatisfaction with their jobs. Unhappiness can arise when they are not present or when they are mishandled. The concept of "hygiene" encompasses a range of factors, such as policies, management, remuneration, relationships with co-workers, and working conditions. These issues arise as a direct consequence of the working environment that individuals are exposed to. Herzberg states that most individuals have a strong desire for success in their

endeavours. Assist them by placing them in scenarios where they can maximise their skills while also preventing them from being set up for failure. Ensure that all team members have a clear understanding of the specific goals and duties associated with the role, and that they are committed to accomplishing them. Within the framework of one's profession, the terms "motivators," "satisfiers," and "intrinsic components" pertain to the elements that an employee finds personally fulfilling. Herzberg's theory of motivation is widely recognised as a content theory in the field. This text aims to provide an explanation of the factors that drive individuals by recognising and fulfilling their specific needs and desires and the goals they strive to achieve to satisfy these desires. This explanation centres around the needs, desires, and goals of individuals. This specific model of motivation is referred to as a two-factor content theory.

Research Framework

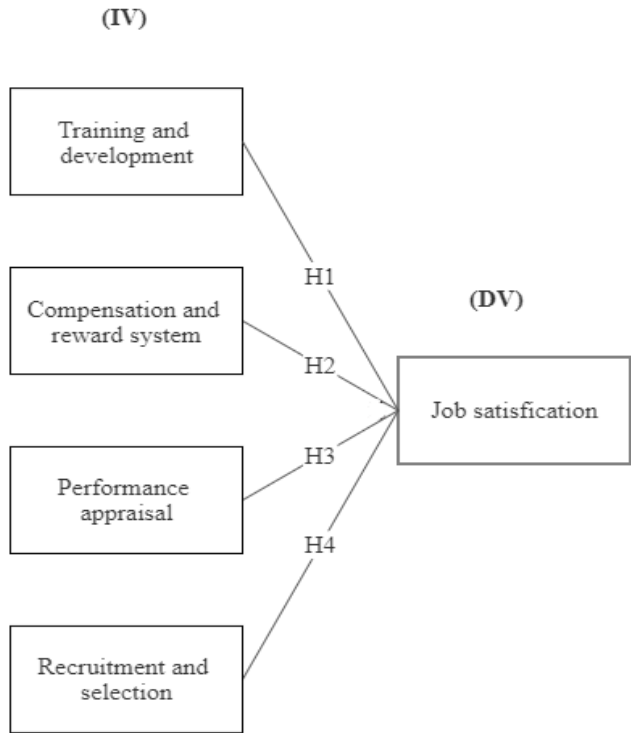


Figure 1: Strategic Human Resource Management Factors Influencing Job Satisfaction in Audit Firms.

2.3. Hypothesis Development

2.3.1. The Relationships Between Training and Development on Job Satisfaction in Audit Firms in Penang.

To stay competitive in the global market, it is crucial for companies to prioritise ongoing training and development. This is because technology is constantly

evolving at a rapid pace. Training and development result in higher productivity, improved product and service quality, and better utilisation of existing resources. The positive results of training and development extend to both the individuals receiving it and the organisations providing it (Kian et al., 2014). The reason for this is that training and development play a crucial role in the growth and development of individuals who undergo these programmes. Training and development have a positive impact on an organisation as they contribute to enhanced levels of organisational performance. Training and development provide significant benefits to an organisation.

Well-trained and developed employees are more equipped to effectively carry out their delegated tasks and responsibilities from management. This is because management has set expectations for employee performance. When attempting to fulfil these responsibilities and tasks, these individuals encounter minimal, if any, difficulties. As work methods continue to evolve, it is crucial for individuals in the workforce to stay informed and continuously learn. Without access to relevant information and learning opportunities, fulfilling job responsibilities can become challenging (Alzeban & Gwilliam, 2014).

Therefore, this study proposes the following hypothesis:

H1: *Training and development positively and significantly influence job satisfaction in Audit firm in Penang.*

2.3.2. The Relationships Between Compensation and Reward System on Job Satisfaction in Audit Firms in Penang.

As per Armstrong, Atkin-Plunk, and Wells (2015) interpretation, a rewards system is a comprehensive collection of strategies, procedures, and activities designed by an organisation to appropriately compensate its employees based on their level of commitment, ability, and expertise. Simply stated, a rewards system is designed to acknowledge and compensate employees for their dedication, abilities, and expertise. To effectively support and enhance employee performance within a company, rewards can be improved through either external or internal means. Both approaches can be considered. An employee may be eligible to receive a reward from their employer as a token of appreciation for their dedicated service to the company or as a form of compensation for successfully completing a task (Armstrong et al., 2015).

According to Dowling (2017), employees can receive recognition for their achievements through various means, including a fixed base salary, a flexible allowance, or through participation in employee stock ownership programmes. Furthermore, incentives can be provided in both monetary and non-monetary ways, including recognition and empowerment, among other options. The benefits encompass monetary compensation, paid time off, and government-provided medical insurance. Furthermore, the researchers reached the finding that companies frequently decrease compensation after a specific duration, which they identified as an additional factor.

Therefore, this study proposes the following hypothesis:

H2: *Compensation and reward system positively and significantly influences job satisfaction in Audit firm in Penang.*

2.3.3. The Relationships Between Performance Appraisal on Job Satisfaction in Audit Firms in Penang.

Performance appraisals of employees, typically conducted annually or biannually, are crucial in personnel resource management and have been extensively studied in recent years. Performance reviews are typically conducted once or twice a year, depending on the company's policy. According to [Boswell and Boudreau \(2002\)](#), employers choose to hire personal assistants for various reasons. These include opportunities for career advancement, higher compensation, valuable feedback, and the potential for promotion within their current roles. According to [Boswell and Boudreau \(2002\)](#), it is common for a package to include both a developmental and an assessment component. In [Gamage \(2014\)](#) study, it was found that utilising performance assessments for the purpose of improvement helps to identify the specific information and skills that employees should acquire. This valuable insight can then be used to tailor training and development programmes accordingly. Put simply, when it comes to using performance appraisals for improvement, the focus is on the knowledge and skills that employees need to acquire. Matching an individual's goals with those of a company can be achieved by setting measurable and challenging objectives for oneself ([Neuman, 2014](#)). Therefore, this study proposes the following hypothesis:

H3: *Performance appraisal and job satisfaction positively and significantly influences job satisfaction in Audit firm in Penang.*

2.3.4. The Relationships Between Recruitment and Selection on Job Satisfaction in Audit Firms in Penang.

When it comes to human resource management, developing effective recruiting and selection processes relies heavily on the organization's objectives and values for guidance and inspiration. The process of recruiting and selecting individuals involves attracting suitable candidates in a timely manner and in sufficient numbers, ensuring that their credentials align with the requirements of the position. This process is commonly known as "drawing personnel." Practically speaking, this process involves identifying potential job candidates and encouraging them to express interest in opportunities within a company. In simple terms, it pertains to the procedure for identifying potential candidates for employment. Furthermore, it could also pertain to the step-by-step approach involved in the identification of potential job candidates ([Chhabra, 2016](#)). These two procedures involve the identification, communication, and selection of highly qualified individuals who can help the organisation meet its human resource needs, enabling the company to move forward.

As stated by [Gamage \(2014\)](#), a crucial aspect of human resource management in every company is the meticulous process of seeking and selecting applicants to fill vacant positions. These responsibilities play a crucial role in generating value for the organisation through its human resources. They are the main source of this value. According to a study by [Chang and Chang \(2019\)](#), there is a positive relationship between the recruitment and selection procedures, employee productivity, employee dedication, and work quality in a firm. The researchers provide an explanation of recruitment and selection, which involves selecting individuals from a group of potential candidates who meet the qualifications for the vacant position within the company. Put simply, recruitment and selection involve the process of selecting individuals to fill open positions. It is believed to happen when an

organisation becomes aware of a job opening. Recruitment and selection are terms commonly used to describe the processes involved in choosing individuals.

Therefore, this study proposes the following hypothesis:

H4: *Recruitment and selection positively and significantly influence job satisfaction in Audit firm in Penang.*

3. Data Collection Method

The purpose of this study was to examine and elucidate the factors that impact job satisfaction in audit firms located in Penang. This study utilises a causal explanatory research design, employing quantitative research to illustrate, predict, develop, and test hypotheses based on quantitative data as evidence (Saunders & Brunet, 2019; Wider et al., 2023; Zhao et al., 2023). The study focuses on employees of audit firms based in Penang. This study employed a non-probability, convenience sampling technique to gather data from a substantial number of respondents who were readily available and willing to share the required information (Taherdoost, 2016). Statistical power calculations can be easily performed using the freely available software called G-Power. The software can calculate power for various statistical tests, such as chi-square tests, t-tests, and F-tests, among others. The main goal of the pilot test is to confirm the suitability of the revised questions for the investigation. Although the survey has a sample size of 200, suggesting that around 300 to 400 responses will be collected, the test needs to be administered to roughly 10 to 20 percent of the total sample size.

As per Zikmund et al. (2003), primary data is gathered and compiled exclusively for the research study. We will collect primary data for this study by using a survey questionnaire to gauge employees' perceptions of strategic human resource management factors and their job satisfaction in audit firms. The survey questionnaire will be designed to align with the conceptual framework and research questions, ensuring the collection of essential data. The survey questionnaire will be distributed to audit firm employees in Penang through email and online platforms, specifically Google Forms. The questionnaire will include inquiries regarding training and development, compensation and rewards, performance evaluation, recruitment and selection, and job satisfaction. Once the data is collected, it will undergo analysis using techniques like hypothesis testing, correlation analysis, and reliability testing. The survey results will be analysed within the conceptual framework to assess the influence of strategic human resource management factors on job satisfaction in audit firms.

Data Analysis

Once all the data is collected, researchers will analyse and interpret it using a software called the Statistical Package for Social Science (SPSS). Thus, the analysis can be concluded in the following manner. Fagerlin et al. (2007) state that interval scales possess both nominal and ordinal characteristics. Moreover, they can measure variations in quantities of a particular concept. An interval scale lacks a true zero point.

3.1. Demographics Data

The survey collected data on the demographic profile of respondents, including gender, age, ethnicity, education level, monthly income, and working experience.

Table 1: *Demographic Profile of the Respondents (N=212).*

Variable	Frequency	Percent
Working Place Is Audit Firm From Penang		
Yes	212	100%
Gender		
Male	91	42.9%
Female	121	57.1%
Age		
21-25	43	20.3%
26-30	57	26.9%
Above 30	87	41.0%
Above 40	25	11.8%
Ethnicity		
Chinese	112	52.8%
Indian	49	23.1%
Malay	51	24.1%
Education level analysis		
A'Level Diploma/ Advanced Diploma	93	43.9%
Degree	64	30.2%
Master	25	11.8%
PHD	30	14.1%
Monthly income analysis		
RM1,000 – RM2,000	17	8.0%
RM2,001 – RM3,000	64	30.2%
RM3,001 – RM4,000	116	54.7%
RM4,001 and above	15	7.1%
Working experience analysis		
1 year	9	4.2%
3 years	80	37.7%
5 years	62	29.3%
Above 5 years	61	28.8%

According to the findings of this study, all the participants surveyed in Penang's audit firms were employed in this particular sector. The gender distribution indicated that 42.9% of the population were males, while 57.1% were females, with females being the majority. Regarding age, 20.3% were aged 21-25, 26.9% between 26-30, 41% above 30, and 11.8% above 40, indicating that the majority fell between the ages of 30 and 40. In terms of ethnicity, 52.8% were Chinese, 23.1% Indian, and 24.1% belonged to other ethnicities, with a predominant Chinese representation. Education levels revealed that 43.9% had A 'Level Diploma/Advanced Diploma, 30.2% held a degree, 11.8% had a master's degree, and 14.1% possessed a PhD, with the majority holding A 'Level Diploma/Advanced Diploma. Monthly income ranged from 8.0% earning RM1,000-RM2,000, 30.2% earning RM2,001-RM3,000, 54.7% earning RM3,001-RM4,000, and 7.1% earning RM4,001 and above. Finally, the analysis of working experience showed 4.2% with 1 year of experience, 37.7% with 3 years, 29.2% with 5 years, and 28.8% with over 5 years of experience.

3.2. Principal Component Analysis

To determine the suitability of the data for factor analysis, [Kaiser \(1974\)](#) employed the Kaiser-Meyer-Olkin (KMO) measure of sample adequacy. The KMO measure of 0.846 indicates a strong level of sampling adequacy, surpassing the recommended standard of 0.600 set by [Kaiser \(1974\)](#). Based on the analysis, it can be concluded that the chosen data set is suitable for factor analysis. Additionally, the variables included in the study are appropriate for identifying the underlying factors. The test yielded a chi-square value of approximately 1,479.194, indicating a statistically significant result with a p-value of 0.000. The test had 10 degrees of freedom. It is evident that certain elements within the data remain unaccounted for at a superficial level. Based on the KMO measure and Bartlett's Test, it is evident that the data is suitable for factor analysis. This provides us with a solid foundation to begin exploring the factors influencing the variables ([Kaiser, 1974](#)).

Table 2: Kaiser-Meyer-Olkin and Bartlett's Test.

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0.846
Bartlett's Test of Sphericity	Approximate Chi-Square	1,479.194
	Degrees of freedom (df)	10
	Significant (Sig.)	0.000

3.3. Reliability Analysis

The objective of this study is to assess the dependability of measuring the relationship between the data, focusing on accuracy and reliability ([Zikmund et al., 2003](#)). The Cronbach's alpha value is utilised to assess the reliability and interrelatedness of variables, among other factors. According to [Goforth, Pham, and Oka \(2015\)](#), higher Cronbach's Alpha values indicate that the measures within a group share a common conceptual framework and correlation.

According to the study's findings, respondents expressed positive sentiments regarding different aspects of their work environment. When it comes to job satisfaction, the average score of 4.6226 indicates a generally high level of contentment, with a moderate amount of variation (standard deviation of 0.47602) and strong internal consistency (Cronbach's Alpha of 0.902). Existing research supports these findings, highlighting the strong correlation between job satisfaction, employee well-being, and organisational performance. In line with the findings, participants expressed a positive view towards training and development opportunities, as indicated by an average score of 4.6262. The data also shows a moderate level of variation (standard deviation of 0.47727) and a high level of internal consistency (Cronbach's Alpha of 0.907). Prior research has consistently demonstrated the positive impact of well-designed training programmes on employee outcomes. In addition, respondents have positive opinions about compensation and reward practices, with an average score of 4.6828 and minimal variation (standard deviation of 0.43597), indicating a high level of internal consistency (Cronbach's Alpha of 0.904).

Academic experts emphasise the significance of ensuring that compensation is commensurate with employees' efforts and employing incentives to enhance motivation and promote employee retention. Finally, most respondents have a positive perception of the performance appraisal process. The average score is 4.6156, with a moderate

level of variation (standard deviation of 0.41259). However, there is a slightly lower level of internal consistency (Cronbach's Alpha of 0.767). Research emphasises the importance of efficient performance appraisal systems, which involve providing feedback and constructive criticism, in enhancing employee performance and development. The study also mentions the positive perceptions of respondents regarding recruitment and selection methods. However, it highlights an unusual standard deviation value that warrants further investigation. Studies highlight the significance of responsive and efficient recruitment practices in attracting top-tier candidates.

Table 3: *Descriptive Statistics on the Constructs and Cronbach’s Alpha.*

Variable	Mean	Standard Deviation	Cronbach’s Alpha	Items
Y: Job Satisfaction	4.6226	0.47602	0.902	4
X ₁ : Training and Development	4.6262	0.47727	0.907	4
X ₂ : Compensation and Reward System	4.6828	0.43597	0.904	4
X ₃ : Performance Appraisal	4.6156	0.41259	0.767	4
X ₄ : Recruitment and Selection	4.6403	0.43953	0.849	4

3.4. Descriptive Statistics

As stated by [Kline \(2008\)](#), for data to be considered normal, the Skewness and Kurtosis values must fall within the range of 3 and 10, respectively. Based on research conducted by [George and Mallery \(2016\)](#), it is generally recommended to use a specific number, which can vary depending on the application. The statistical data can be found in [Table 4](#). It is worth noting that all the variables in this study fall within the ranges of Skewness and Kurtosis, indicating that the data is normal.

Table 4: *Descriptive Analysis of Dependent Variable and Independent Variables.*

Statistics						
		Job Satisfaction	Training And Development	Compensation And Reward System	Performance Appraisal	Recruitment And Selection
N	Valid	212	212	212	212	212
	Missing	0	0	0	0	0
Mean		4.6226	4.6262	4.6828	4.6156	4.6403
Std. Error of Mean		.03269	.03278	.02994	.02834	.03019
Median		4.7500	5.0000	5.0000	4.7500	4.7500
Mode		5.00	5.00	5.00	5.00	5.00
Std. Deviation		.47602	.47727	.43597	.41259	.43953
Variance		.227	.228	.190	.170	.193
Skewness		-1.175	-.969	-1.318	-.849	-1.027
Std. Error of Skewness		.167	.167	.167	.167	.167
Kurtosis		.848	.069	1.446	-.224	.183
Std. Error of Kurtosis		.333	.333	.333	.333	.333
Range		2.00	2.00	2.00	1.50	1.75
Minimum		3.00	3.00	3.00	3.50	3.25
Maximum		5.00	5.00	5.00	5.00	5.00
Sum		980.00	980.75	992.75	978.50	983.75

3.4.1. Normality Test

In this study, a normality test is used to assess whether the acquired data is normally distributed before examining the dependent variable, job satisfaction. Prior to examining the dependent variable, it is necessary to complete this step. The histogram depicted in Figure 2 exhibits a bell-shaped curve, suggesting that the residuals (and consequently, the error terms) follow a normal distribution. Figure 3 clearly illustrates that most of the data points fell precisely on the linear regression line, as evidenced by the normal P-P plot. These findings provide evidence for the hypothesis that the error components conform to a normal distribution.

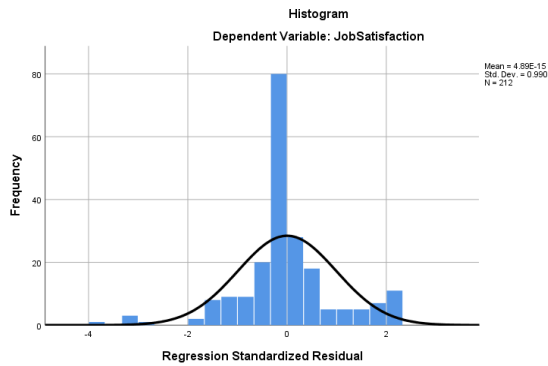


Figure 2: Histogram Analysis.

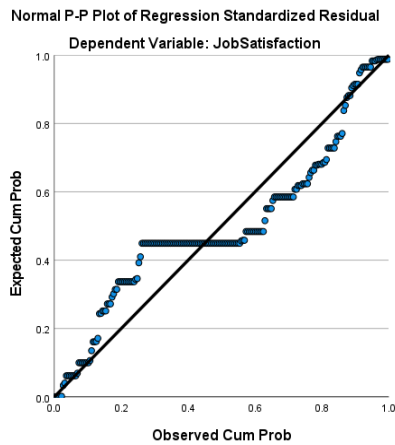


Figure 3: Normal P-P Plot Analysis.

The figure above displays the histogram representing the dependent variable of job satisfaction. Based on the analysis of the histogram, there is a bell-shaped curve present in the graph. The presence of a bell-shaped curve indicates the normality of this data. The data collected for the study was obtained from a population that follows a normal distribution.

3.5.1. Hypothesis Testing

H1: Training and Development Positively and Significantly Influence Job Satisfaction in Audit Firm in Penang.

The hypothesis is supported by the findings presented in Table 7, as the p-value of 0.000 is below the alpha threshold of 0.01. The relationship between training and development and job satisfaction is highly significant and positive. A survey conducted by Rahaman and Rahman (2016) found that 50% of respondents expressed satisfaction with the company's selection process, with 10% reporting complete satisfaction and 30% indicating dissatisfaction. The research conducted by Koç, Cavus, and Saraçoğlu (2014) highlights the significant link between the training and development aspects of human resource practices.

H2: Compensation and Reward System Positively and Significantly Influences Job Satisfaction in Audit Firm in Penang.

The hypothesis is supported by the findings presented in Table 7, as the p-value of 0.000 is lower than the alpha threshold of 0.01. The compensation and reward system are inversely related to job satisfaction. In a study conducted by Olusegun Aninkan (2014), it was discovered that there exists a strong and statistically significant inverse correlation between reward management and the levels of job satisfaction among workers. It is observed that an increase in starting salary is correlated with a higher level of job dissatisfaction. Possible reasons for this may involve the matter of competitive taxation and the continuous advocacy by labour unions for increased wages. According to Iqbal and Akhtar (2017), job satisfaction was found to be unaffected by factors such as organisational culture, benefits, and pay.

H3: Performance Appraisal and Job Satisfaction Positively and Significantly Influences Job Satisfaction in Audit Firm in Penang.

The hypothesis is supported by the findings presented in Table 7, as the p-value of 0.000 is lower than the alpha threshold of 0.01. There is a strong correlation between performance appraisal and job satisfaction. As stated by Jaksic and Jaksic (2013), there is a clear and strong correlation between staff satisfaction and employee performance management. This relationship has a significant impact on all aspects of organisational performance, particularly within the field of human resource management. All strategic and operational human resource management activities have a significant impact on staff satisfaction and performance. Performance evaluations and employee satisfaction exhibited a strong positive correlation. The study conducted by Islam and Sarker (2020) highlights the positive influence of performance appraisals on employee satisfaction.

H4: Recruitment and Selection Positively and Significantly Influence Job Satisfaction in Audit Firm in Penang.

The hypothesis is supported by the findings presented in Table 7, as the p-value of 0.000 is below the alpha threshold of 0.01. The relationship between recruitment and selection and job satisfaction is highly positive. According to Jha and Bhattacharyya (2012), there is a statistically significant relationship between recruitment and selection practices and levels of work satisfaction. If the work experience does not align with the information provided beforehand, it may lead to dissatisfaction with the work environment.

Table 8: *Summary of Hypothesis Testing.*

Hypothesis	Hypothesis	Result
H1	Training and development positively and significantly influence job satisfaction in Audit firm in Penang.	Supported (at 1% level)
H2	Compensation and reward system positively and significantly influences job satisfaction in Audit firm in Penang.	Supported (at 1% level)
H3	Performance appraisal and job satisfaction positively and significantly influences job satisfaction in Audit firm in Penang.	Supported (at 1% level)
H4	Recruitment and selection positively and significantly influence job satisfaction in Audit firm in Penang.	Supported (at 1% level)

4. Discussion and Conclusion

4.1. Discussions of Findings

The following sections will discuss on the conclusions drawn from the findings:

i. H1: Training and Development Positively and Significantly Influences Job Satisfaction in Audit Firm in Penang.

According to the findings, there is a strong positive correlation between training and development and job satisfaction in audit firms located in Penang. Research conducted by [Anwar and Shukur \(2015\)](#) reveals a significant correlation between training and development and job satisfaction. Employees who believe they have the chance to acquire new skills tend to be more satisfied with their jobs, exhibit greater loyalty to the organisation, and are more inclined to stay with the company ([Costen & Salazar, 2011](#)).

Job satisfaction is a subjective aspect that varies among individuals. When collecting data from participants, it is evident that each person has a unique level of satisfaction. The operations occurring within the audit firm plays a significant role in job satisfaction concerns. According to a study conducted by [Anwar and Shukur \(2015\)](#), maintaining high employee morale is crucial for effectively managing job satisfaction in subjective job roles.

ii. H2: Compensation and Reward System Positively and Significantly Influences Job Satisfaction in Audit Firm in Penang.

The relationship between the outcome, compensation, and reward system and job satisfaction in audit firms in Penang is found to be significantly negative. In a study conducted by [Stringer, Didham, and Theivananthampillai \(2011\)](#), it was discovered that satisfaction can be enhanced through both intrinsic and extrinsic motivation. There was no observed link between extrinsic motivation and pay satisfaction, according to the study's findings. There is an inverse association with job satisfaction. Job and pay satisfaction were found to be positively influenced by intrinsic motivation. The qualitative findings revealed the importance of perceiving pay equity. Employees who believed their compensation was unjust frequently made comparisons to their

colleagues or felt that their pay did not accurately reflect their efforts. In a study conducted by Olafsen et al. (2015), it was found that procedural justice, specifically compensation, had a significant impact on the satisfaction of needs and intrinsic motivation in the workplace. The results were not significantly influenced by factors such as pay and employees' perceptions of distributive justice.

It is important to strike a balance between financial and non-financial aspects when compensating employees, as mentioned in the qualitative aspect. The balance we're discussing here is crucial because simply offering financial compensation isn't enough to keep employees motivated and satisfied. According to Kumar et al. (2021), businesses can make it easier to maintain high levels of employee satisfaction by offering non-financial compensation such as perks, benefits, or promotions. This analysis also encompasses the role and responsibility of the HR team, who must propose employee packages that effectively manage intrinsic motivation levels (Visser, Lössbroek, & van der Lippe, 2021).

iii. H3: Performance Appraisal and Job Satisfaction Positively and Significantly Influences Job Satisfaction in Audit Firm in Penang.

According to the findings, it has been observed that there is a notable correlation between performance appraisal and job satisfaction within audit firms in Penang. Based on the research conducted by Tabassum, Kaleem, and Nazir (2013), it can be inferred that the provision of fair performance appraisals has the potential to enhance employee performance.

According to a study conducted by Rajpoot et al. (2019), the performance appraisal process in the services sector is found to be highly subjective. It is important to recognise that maintaining objectivity is dependent on managers considering various internal and external factors in the work environment. It is important to consider the subjective and complex nature of the operations carried out in an audit firm. These factors play a crucial role in evaluating performance (Visser et al., 2021).

iv. H4: Recruitment and Selection Positively and Significantly Influences Job Satisfaction in Audit Firm in Penang.

The finding indicates that there is a strong positive correlation between recruitment and selection processes and job satisfaction within audit firms in Penang. According to Anwar and Shukur (2015), a well-executed recruiting and selection process can have a positive impact on job satisfaction and the overall market value of the organisation. Companies must enhance their selection procedures to attract top candidates who are interested in working for the company. An effective job selection process plays a crucial role in enhancing employee job satisfaction. The reason for this is that a positive experience during the job selection process is something that individuals remember, and it sets the stage for a pleasant working environment (Jha & Bhattacharyya, 2012).

Recruitment processes can be both internal and external. According to a study conducted by Rajpoot et al. (2019), managing these processes in the services sector can be challenging. When employees are recruited internally within audit firms through promotions and transfers, it is anticipated that this will influence their levels of integrity. The employees possess a comprehensive understanding of the working environments and clients of the audit firm, which may potentially create a self-interest threat to independence. Many audit firms have a standard practice of adopting an external recruitment policy, where they hire employees from outside the organisation.

4.2. Implication of the Study

4.2.1. Theoretical Implications

The findings from this study have significant theoretical implications. Frederick Herzberg, a renowned figure in the field, developed his theory of motivation through extensive interviews with employees who had varying levels of job satisfaction. Unhappiness can arise when they are not present or when they are not treated properly. Hygiene encompasses a range of aspects, such as policies, management, compensation, relationships with co-workers, and working conditions. These issues are challenges that occur due to the specific conditions of the person's work environment.

On the contrary, motivators play a crucial role in bringing happiness as they fulfil individuals' yearning for mental stimulation and spiritual enlightenment. Examples of factors that contribute to success include maintaining a positive reputation, the specific requirements of the task at hand, taking responsibility for one's actions, and the potential for career advancement. According to Herzberg, employees would experience increased motivation once the variables are properly addressed, and the most crucial factors are integrated. Nevertheless, this statement holds validity only when all relevant factors are considered.

Herzberg states that most individuals have a genuine desire for success in their pursuits. Help them by placing them in situations that allow them to leverage their skills and avoid those where they are likely to fail. It is important to make sure that all members of your team are fully informed and dedicated to achieving the specific goals and duties of the position. Within a professional setting, the terms "motivators," "satisfiers," and "intrinsic components" pertain to the elements that provide personal fulfilment to an employee. This study has successfully identified all four independent variables.

4.2.2. Managerial Implications

The research findings have significant implications for their work obligations, making it crucial to give them due attention. They already have a significant workload, and now they must take on administrative and secretarial tasks as well. It is possible that due to this scenario, individuals may experience mood swings, worry, and feelings of discontentment or dissatisfaction. If an individual feels incapable of managing the situation, they can choose to completely disengage from any involvement. In order to mitigate the effects of this issue, it is imperative to take measures aimed at enhancing employee satisfaction.

Despite the widespread practice of regarding human resources as valuable assets, these agreements typically lack substantial details on employment-related matters. The results of a global study on reporting processes (Dowling, 2017) have confirmed our initial hypotheses regarding this issue. When conducting supplemental assessments, it is important to consider the alignment between human resource management (HRM) programmes and employment standards in the native country.

After conducting a thorough examination and analysis of various factors, it is reasonable to expect that these evaluations will effectively minimise misconduct and legal risks. However, they offer limited understanding of the organization's overall performance. According to experts in the field, it is widely accepted that a company's human resources are irreplaceable and therefore considered to be unique in comparison

to its competitors. In recent times, businesses have become increasingly cognizant of the benefits that Strategic Human Resource Management (SHRM) can offer them. However, studies indicate that the degree of job satisfaction can influence the connection between human capital and audit efficacy. Employees' job satisfaction plays a crucial role in understanding how human capital can impact the auditing function. The findings of this study can also provide valuable support to small and medium-sized enterprises (SMEs), which play a crucial role in the economic fabric of any nation (Chowdhury et al., 2022)

4.3. Limitation of the Study

Furthermore, it is crucial to acknowledge that this research does have specific limitations. Although clients from various segments of the auditing firm business took part in this study, there are limitations associated with the use of online questionnaires and the quantitative research methodology (Choy, 2014).

Secondly, certain clients may lack familiarity with this strategy, while others may have reservations about sharing specific information electronically (Wright, 2005). For example, online surveys provide a highly efficient method for quickly collecting data and conducting analysis. Nevertheless, it is important to acknowledge that they serve as a valuable means of communication. Answer bias can occur when utilising a self-reported questionnaire (Choy, 2014). It is important to mention that a convenient sampling approach was utilised, indicating that the findings may not be applicable to all employees of audit firms (Etikan, Musa, & Alkassim, 2016). Ultimately, this study focused on examining five specific dimensions of service quality, with each dimension being assessed using a five-point Likert scale (Chimi & Russell, 2009).

Thirdly, the methodology used in the research was cross-sectional, which is an important limitation. This type of methodology can only provide information based on the specific point in time when the data was collected (Solem, 2015). Given the findings of this study, it is important to note that no definitive conclusions can be made regarding the presence or absence of a causal relationship between the dependent and independent variables.

4.4. Recommendations for Future Research

It is important to note that for more accurate results, it is recommended to increase the sample size by employing random sampling techniques (Rojas et al., 2017). This will enable the enhancement of research capabilities and provide comprehensive data that accurately reflects the Audit business industry in Malaysia. It is advisable to consider incorporating qualitative or mixed-method research approaches in any future research endeavours. As a result, it can gather precise data on service quality and customer satisfaction levels (Malina, Nørreklit, & Selto, 2011). When conducting a study using qualitative or quantitative approaches, it is important to be aware of the limitations that may arise. These limitations can be addressed by using a design that combines qualitative and quantitative approaches.

Due to the specific design, the data you collect will be more reliable, as stated by Malina et al. (2011). Additionally, to broaden the questionnaire's reach and streamline the process of identifying the key elements of service quality for customers, consider assigning different weights to those aspects and then allocating those weights to the

various dimensions of service quality. It would be more convenient to determine the key aspects of service quality that hold the most significance for customers (Shukla & Srivastava, 2016). To summarise, the ideas discussed thus far could be expanded upon to address the lack of information regarding the level of service provided by traditional industry compared to Islamic industry. Another approach to broaden the research's reach is to enlist customers from different states within Malaysia. The impact of demographic profiles on the investigation results is worth considering (Rojas et al., 2017).

4.5. Conclusion

The purpose of this article is to investigate the key strategic human resource management factors that impact job satisfaction in audit companies. The conceptual model for this research will focus on employee job satisfaction within audit companies. The level of employee job satisfaction can be influenced by various factors related to strategic human resource management. These factors include training and development opportunities, the effectiveness of the pay and reward system, performance assessment methods, and the recruiting and selection process.

A total of 212 individuals will be selected to take part in the study using the convenience sampling technique. An online structured questionnaire will be used to collect the required information from the respondents. The findings of this study suggest that the aim of the research is to identify the factors and variables related to strategic human resource management that impact job satisfaction in audit firms. The findings of this research can provide valuable insights for human resource managers and functional managers. It offers guidance on how to effectively recruit, motivate, compensate, and retain employees, benefiting both the organisations and the professionals themselves.

This research discusses various factors that contribute to increasing job satisfaction among employees in the audit sector, including training and development. It has been determined that organising training and development sessions for employees in audit firms, which will familiarise them with changes in audit standards, can significantly increase their satisfaction levels. The element of compensation and rewards also emphasises the importance of maintaining a balance among the policies. HR teams in audit firms have the responsibility of ensuring this balance is upheld.

Furthermore, it is crucial to acknowledge the significance of the performance appraisal cycle for audit firms. Regular performance appraisals enable employees to enhance their satisfaction levels by demonstrating that strong performance leads to recognition. The research also touches on the topic of recruitment and selection, and it suggests that these policies pose challenges for businesses in the services sector, particularly audit firms. It has been determined that when companies hire new employees from outside, audit firms will mitigate the risk associated with compromising independence. Regarding selection policies, it has been determined that businesses in the services sector should have a strict policy, even though it may have a detrimental effect on satisfaction levels. Ensuring a harmonious alignment between selection policies and skill assessments through various tests can significantly enhance job satisfaction levels for employees at Penang's audit firm.

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