

A Study on the Effect of Job Environment on Job Satisfaction: Focusing on the Moderating Effect of Job Passion.

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- **Abstract:** The majority of previous studies related to accounting personnel have attempted to make policy proposals for improving the job environment within the company through research on job satisfaction. The results were closely related to the job satisfaction of accounting staff. However, the job environment of Korean companies is in a poor environment in terms of institutional, financial, and opportunities for promotion, autonomy, and job sharing. Especially, the accounting staff, who is the subject of this study, has a higher turnover rate due to poorer job environment and low satisfaction. Therefore, this study aims to investigate and analyze the effects of the general environment and job environment on job satisfaction of accounting personnel in order to find out whether the job environment recognized by accounting personnel is significantly explained about job satisfaction of employees. To this end, a survey is conducted on the person carrying out accounting post in active service. In addition, the empirical analysis for the results of the study was conducted by SPSS Ver.25.0. Demographic analysis, reliability analysis, validity analysis, correlation analysis, multiple regression analysis and moderating regression analysis were subsequently conducted through the statistics package program. Based on the results of the empirical analysis, this study hopes that the results can be used as basic data to improve job satisfaction to better the job environment of accounting personnel and to improve job satisfaction through it. Also, based on the results of this study, the limitations of the study and future research directions are to be suggested. For the research analysis, the questionnaire was distributed to the employees who are in charge of accounting work at companies located in Seoul and metropolitan cities in Korea. The 400 copies of questionnaire were distributed and 351 copies were used for the final study. To verify the validity of the sample, frequency analysis and descriptive statistical analysis were conducted. In addition, factor analysis was conducted to analyze the validity and reliability of the measurement factors, and correlation analysis was conducted to verify the relationship between the research variables. Through this analysis, it was proved that there is no problem with the measurement tool to be used in the study. The results of hypothesis verification through multiple regression analysis and moderating regression analysis are as follows; First, the physical environment and reward system had a significant effect on the job environment

factors of accounting staff on job satisfaction. Second, enthusiasm to duty plays a very important role in the relationship between job environment and job satisfaction of accounting staff. This study attempted to approach job satisfaction and enthusiasm to duty, which have physical and psychological characteristics, from an integrated perspective. The academic implication of this study lies in investigating the relationship between the job environment and the importance of job enthusiasm on the part of persons in charge through empirical analysis. In addition, this study proves that companies should make continuous efforts to maintain a reasonable and fair reward system for the work performance and to improve the physical environment for the job environment. Despite the research results presented in this study, the limitation of this study is that the selection of sample areas centered on large cities is somewhat inappropriate for the generalization of the results of the study. In the follow-up study, if the study including those who are in charge of accounting work in small and medium cities is done out of the sample area limited to large cities, the results of the study can be generalized.

- **Keywords:** Accounting, Satisfaction, institutional, Demographic, questionnaire, enthusiasm, fair reward,