

Title of Thesis	Organizational Culture as an Influencer to Job Satisfaction for Employees at Accounting Firms in Miri
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ABSTRACT

Economic Transformation Plan (ETP) has acknowledged that the accountancy professions are among the main characters in transforming Malaysia into a high-income nation by 2020. However, there is a severe gap between the supply and demand of professional accountants in which Malaysia is required to boost the supply of accountants from 33,000 to 60,000 to meet the projected goal by 2020. The organizational culture in accounting firms is often being perceived as unfavourable which consequently lead to low job satisfaction among accountants. To bridge the deficiency gap, the job satisfaction among professional accountants has become a significant concern in Miri as it is the key driver for attraction and retention. Therefore, this experiment attempted to explore the effects of different organizational cultures on the job satisfaction among the professional accountants. This study takes into account the knowledge sharing culture and four categories of culture in Competing Value Framework (CVF) namely clan, adhocracy, market, and hierarchy culture to address the concern of job satisfaction. The research design adopted for the research was cross-sectional study whereby the data was collected via survey questionnaire distribution and judgemental sampling technique. The sampling population was targeted at 15 accounting firms in Miri. A 40-question survey questionnaire was designed in this

study to measure the connection between the five cultures and job satisfaction. From the study, it was revealed that hierarchy culture, market culture and knowledge sharing culture have significantly positive relationship with job satisfaction while adhocracy culture and clan culture are less significant in improving the job satisfaction of employees in accounting firms in Miri.