

Job Satisfaction Among Auditors in Slovenia: An Empirical Study

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Abstract

This study examines job satisfaction among auditors (CPAs) in Slovenia, and its relationship with professional age, decision-making level, gender, and audit firm size. A modified Job Descriptive Index (JDI) questionnaire was administered to auditors in Slovenia. Data were analysed using ANOVA, Kruskal-Wallis H, and Mann-Whitney U tests. Overall, job satisfaction is high, about 75% all possible points on JDI measurement scale. No statistically significant differences were identified across professional age, decision-making level, gender, or audit firm size, indicating a homogeneous satisfaction pattern. Cross-sectional, self-reported data from a single country may limit generalisability. The results highlight the need for audit firms to support well-being, clarify career paths, and strengthen perceived autonomy to retain and attract young auditors. This is one of the first empirical studies of Slovenian auditors' job satisfaction, using the JDI framework and several demographic and organisational variables.

Introduction

Research and promotion of well-being and job satisfaction are receiving a lot of attention. Pauknerová (2024) states that the goal of employee well-being research is to bridge the gap between recognising different well-being practices and critically examining their application in the workplace. The present study contributes to this treasure trove of knowledge by answering how to measure job satisfaction and how to incorporate it into maintaining well-being. Job satisfaction has a significant impact on the retention and interest in new hires of auditors. The term "auditor" refers to a certified public accountant (hereinafter CPA or auditor). Today, audit firms are facing an increased turnover rate among their employees. The survey reveals a high rate of auditor departures from their employers. Could better management of the

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factors that increase the satisfaction of statutory auditors reverse the trend towards a shortage of such staff? Is it true that professional age, decision-making level, gender, and size of the audit firm have an impact on the satisfaction of auditors? These are the questions our survey answers for you.

Job satisfaction can be described as a positive emotional state that one derives from performing one's job and that reflects a personal comparison of actual results with those expected (Cranny et al., 1992, summarised by Weiss, 2002, p. 357). There is a large number of research demonstrating the relevance of this topic, in which authors have examined the causes of job satisfaction, and the relationship between job satisfaction and job performance, absenteeism, employee turnover and overall life satisfaction (Inoyatova, 2021, p. 456). Job satisfaction among employees plays a key role in the company as it helps to ensure optimal productivity of the firm. Dissatisfied employees increase costs, which in turn lowers the company's performance. This is true for all companies, both private and public (Saat, Halim, & Rodazlan, 2021, p. 73).

As the business environment in which companies operate becomes increasingly competitive, the level of job satisfaction among employees is becoming increasingly important. As more jobs are created, companies grow. As companies grow, HRM systems are strengthened, focusing on continuous job satisfaction analysis and employee engagement strategies to gain a sustainable competitive advantage, which in turn contributes to economic development and prosperity (Inoyatova, 2021, p. 461). To maintain consistency and continuity, companies are working hard to reduce the growing problem of employee turnover (Moyes, Shao and Newsome 2008, 65).

A survey conducted by Piosik et al. (2019, p. 10) finds a high level of job satisfaction among auditors. Among the factors that influence the level of job satisfaction among auditors, professional age and the decision-making level of auditors are more important (Morley et al., 2002, p. 66). Most previous researchers have found that as auditors age and are promoted to higher decision-making levels, their level of job satisfaction increases (Herbohn, 2005, pp. 74-76).

Gender also has an impact on the job satisfaction of auditors (Hodder & Jarratt, 1998, summarised by Herbohn, 2005, p. 65-76). The survey of Piosik et al. (2019, p. 3) finds that, over time, the gender of auditors has less and less influence on the job satisfaction of

auditors. However, several studies have found that male auditors report higher levels of job satisfaction compared to female auditors (Morley et al., 2002, p. 66). A frequently used factor in research on the job satisfaction of auditors is the size of the audit firm where auditors are employed (Dalton et al., 1997, summarised by Herbohn, 2005, p. 64). However, in light of the above-mentioned prior research, it is not possible to draw a clear conclusion on the importance of the size of the audit firm for the job satisfaction of auditors (Dalton et al., 1997, summarised by Herbohn, 2005, p. 64). In fact, some studies have found this factor to be statistically significant, while others have found it to be insignificant (Herbohn, 2005, pp. 76-80).

In Slovenia, a survey to measure the job satisfaction of auditors has not yet been conducted; however, as elsewhere, we are facing a lack of interest in the auditors' profession. We are therefore researching the level of satisfaction among certified auditors registered in the Register of Certified Public Auditors of the Agency for Public Oversight of Auditing and the factors that influence this satisfaction.

Literature Review and Hypotheses

Job satisfaction refers to an individual's overall evaluation of their work (Weiss, 2002, as summarised by Judge et al., 2017, p. 357). It represents an assessment distributed along a continuum from positive to negative (Judge et al., 2017, p. 357). Most researchers agree that job satisfaction is a multidimensional construct. Consequently, when only overall satisfaction is measured, positive or negative perceptions of specific job aspects are often overlooked (Herbohn, 2005, p. 65). Kraemer (2001, as summarised by Moyes et al., 2008, p. 80) emphasises that job satisfaction plays a vital role in employee retention and that dissatisfaction is a direct cause of staff turnover.

In Slovenia, auditors are licensed Certified Public Accountants (CPAs) under the Act on Amendments and Additions to the Act on Auditing (ZRev-2, 2024). The licence is issued by the Agency for Public Oversight of Auditing. This act defines the requirements and procedures for obtaining professional titles, the organisation of external auditing, and the purpose and methodology for auditing companies' annual reports. Auditors conduct their work confidentially within the legal framework set by the Companies Act (ZGD-1, 2024). Their primary role is to examine and audit annual reports, which disclose a company's financial position and operating performance, and to issue an independent

professional opinion at the conclusion of the audit (ZRev-2, 2024).

Auditors' job satisfaction is a crucial element of overall job quality. Audit firms should therefore assess it regularly and manage the factors that influence it. Job satisfaction is commonly measured through structured questionnaires that use rating scales to capture employees' attitudes towards their work (Moyes, Shao, & Newsome, 2008, p. 65). Numerous instruments have been developed for this purpose (Spector, 1985, as summarised by Inoyatova, 2021, p. 457). According to the literature, these measures can be grouped into two main categories: those assessing specific job aspects and those providing a more comprehensive evaluation (Spector, 1997, as summarised by Inoyatova, 2021, p. 457).

Auditing is a profession where digital transformation has substantially reduced interpersonal communication. As Globočnik Žunac (2024) points out, communication remains a cornerstone of employee motivation, satisfaction, and performance. Earlier work on internal auditors in Slovenia found generally positive self-assessments of organisational status and acceptance of recommendations, while also flagging structural frictions—limited understanding of internal audit, staff shortages, and independence concerns—which the authors suggested merited further study of job stress and job satisfaction among Slovenian internal auditors (Odar et al., 2006).

Beyond Slovenia, a Spanish study using a survey of 122 auditors shows that role overload is negatively associated with auditors' job satisfaction and organisational commitment. That perceived organisational support mitigates these effects—implicating firm-level support practices as a lever for maintaining satisfaction under high workloads (Barrainkua Aroztegi et al., 2024). Portuguese evidence extends the mechanistic picture: survey-based studies report that stress and work-life balance are significant predictors of auditors' job performance, with telework moderating these relationships (Henriques & Samagaio, 2025), and that work overload erodes work-life balance, thereby increasing turnover intention—an outcome closely tied to lower satisfaction (Alves et al., 2024). For Greece, public-sector evidence focused on tax auditors indicates measurable variation in job satisfaction drivers within the Ministry of Finance, underscoring the salience of sectoral and institutional context in the Southern

European setting (e.g., Greek tax auditors), even if studies on external auditors in the private market remain scarcer (Job Satisfaction in Public Administration Employees, 2024). A recent review focusing on the Slovene context corroborates this, identifying workload and stress as primary negative effects on satisfaction. In contrast, positive factors include flexible working arrangements, opportunities for career advancement, and comprehensive training (Chagorska & Zdolšek, 2025).

Taken together, Southern European findings coherently suggest that (i) baseline satisfaction can be relatively high in small markets such as Slovenia, (ii) workload pressure and role overload are primary threats to satisfaction, and (iii) organisational resources—especially perceived support, flexible/hybrid arrangements, and supportive leadership—act as buffers that protect satisfaction and related outcomes (commitment, performance, and retention). These patterns align with the broader accounting literature, which links burnout and turnover intention to firm-side practices, implying that targeted HR and workflow design in audit firms may be crucial to sustaining employee satisfaction in high-demand, deadline-driven environments.

In our study, we measured auditors' job satisfaction in Slovenia by examining specific aspects of their work, following the approach of Herbohn (2005). This allows for a direct comparison with her findings. The analysis examines whether job satisfaction levels vary according to professional experience, decision-making level, gender, and the size of the audit firm.

Based on a synthesis of Herbohn's (2005) research, the hypotheses of our study are:

H1: There are differences in the reported job satisfaction rates of auditors in Slovenia at early, middle, and advanced stages of their careers.

H2: There are differences in the reported job satisfaction rates of auditors in Slovenia according to their decision-making level.

H3: There are differences in the reported job satisfaction rates of auditors in Slovenia according to gender.

H4: There are differences in the reported job satisfaction rates of auditors in Slovenia according to the size of the

audit firm in which they are employed.

Research Methodology

The primary purpose of the survey is to determine the level of job satisfaction among auditors in Slovenia, using selected satisfaction factors, which will be used to measure differences in reported levels of job satisfaction among auditors in Slovenia.

Questionnaire Development

We will measure auditors' job satisfaction in Slovenia by adapting the JDI questionnaire, developed by Smith et al. (1969, summarised by Lamovec, 1994, p. 315) and used in the study by Herbohn (2005). To test hypotheses H1 and H2, we will use ANOVA analysis of variance if the data for the dependent variable can be fitted to a normal distribution, or the Kruskal-Wallis H test if the data for the dependent variable cannot be fitted to a normal distribution. To test hypotheses H3 and H4, we will use the t-test for independent samples if the dependent variable can be fitted to a normal distribution, or the Mann-Whitney U test if the dependent variable cannot be fitted to a normal distribution.

The independent variables of our survey are based on Herbohn (2005):

- auditors' professional age.
- the auditors' decision-making level.
- the auditor's gender.
- the size of the audit firm where the auditors are employed.

The dependent variable of our study is as in Herbohn (2005):

- auditors' satisfaction rate.

JDI (Smith, Kendall, & Hulin, 1969) is one of the most widely used instruments for measuring job satisfaction (Lake *et al.*, 2010), as summarised by Inoyatova (2021, p. 458). (Smith, Kendall, & Hulin, 1969) measures the level of individual job satisfaction using five separate aspects of employee job satisfaction, i.e., current job, immediate supervisor, co-workers, pay, and promotion opportunities. Each of the five aspects of work consists of individual phrases describing the employees' work experience. When completing the JDI questionnaire (Smith, Kendall, & Hulin, 1969), the respondent's task is to judge whether a particular description fits their work situation and to answer 'yes', 'no', or 'don't know'. Unlike other questionnaires that directly ask for satisfaction, the JDI (Smith, Kendall, & Hulin, 1969) measures satisfaction

based on how emotionally coloured the words are that the respondent uses to describe his or her work situation (Lamovec, 1994, p. 315).

Answers to positive phrases in the JDI questionnaire (Smith, Kendall, & Hulin, 1969) are assigned the following values (Lamovec, 1994, p. 320):

- answer "yes": 3 points,
- answer "don't know": 1 point,
- answer "no": 0 points.

Answers to negative phrases in the JDI questionnaire (Smith, Kendall, & Hulin 1969) are assigned the following values (Lamovec, 1994, p. 320):

- answer "no": 3 points,
- answer "don't know": 1 point,
- answer "yes": 0 points.

The scores for each aspect of job satisfaction are then added together to give five separate scores for each aspect of employee satisfaction (Lamovec, 1994, p. 320).

Although it is not possible to define an absolute level of job satisfaction above which respondents can be labelled as satisfied, Balzer, *et al.* (1990, summarised by Herbohn, 2005, 68) suggest that in practice, on any JDI scale (Smith, Kendall, & Hulin, 1969) there is a limited range that indicates people who feel neither satisfied nor dissatisfied about their work. This middle range is defined as the mean score (the arithmetic mean of all possible scores) on the JDI scale (Smith, Kendall, & Hulin, 1969). Consequently, scores that are significantly higher than the mean score indicate satisfaction, while scores that are significantly lower than the mean score indicate dissatisfaction (Balzer *et al.*, 1990, summarised by Herbohn, 2005, p. 68). JDI questionnaire (Smith, Kendall, & Hulin, 1969) appears very frequently in the literature as a standard dependent variable in the context of a wide variety of research. JDI (Smith, Kendall, & Hulin, 1969) is the most widely used measure of job satisfaction today. More than 50 percent of articles published in management-related journals have used the JDI (Smith, Kendall, & Hulin, 1969) to measure job satisfaction (Ramayah, Jantan, & Tadisina, 2001).

Sample and Sampling Process

The questionnaire for our purposes is based on an adaptation of the JDI questionnaire (Smith, Kendall, & Hulin 1969), with the addition of closed-ended questions on selected determinants of auditors' job satisfaction relating to the age, decision-making level, and gender of the auditor, and the size of the audit firm where the

auditors are employed. Auditors responded to the job satisfaction questions by selecting 'yes', 'no' or 'don't know', where 'yes' means that each answer describes well a relevant aspect of their work situation, 'no' means that each answer does not describe well a relevant aspect of their work situation and 'don't know' means that they are unable to decide.

The questionnaire was sent to all 45 audit firms in Slovenia. We obtained the names of the audit firms from the Agency for Public Oversight of Auditing's Register of Audit Firms. We also subsequently telephoned the audit firms with a verbal request for as many auditors as possible to complete the questionnaire. The telephone numbers of the audit firms were also obtained from the Agency for Public Oversight of Auditing's Register of Audit Firms. The data collection for the survey was conducted over 66 days.

The statistical population of the survey is all 174 auditors registered in the Agency for Public Oversight of Auditing's Register. The statistical unit of the survey is the auditor registered in the Agency for Public Oversight of Auditing's Register. The sample size (n) of the survey is 41 auditors who responded to the request to complete the JDI questionnaire. (Smith, Kendall, & Hulin, 1969). The proportion of data collected (structural %) in the survey is thus 23.6% of auditors registered in the Agency for Public Oversight of Auditing's Register. In the

Herbohn (2005, 68) survey, the proportion of data collected was 40.3%, which is considerably higher compared to our survey.

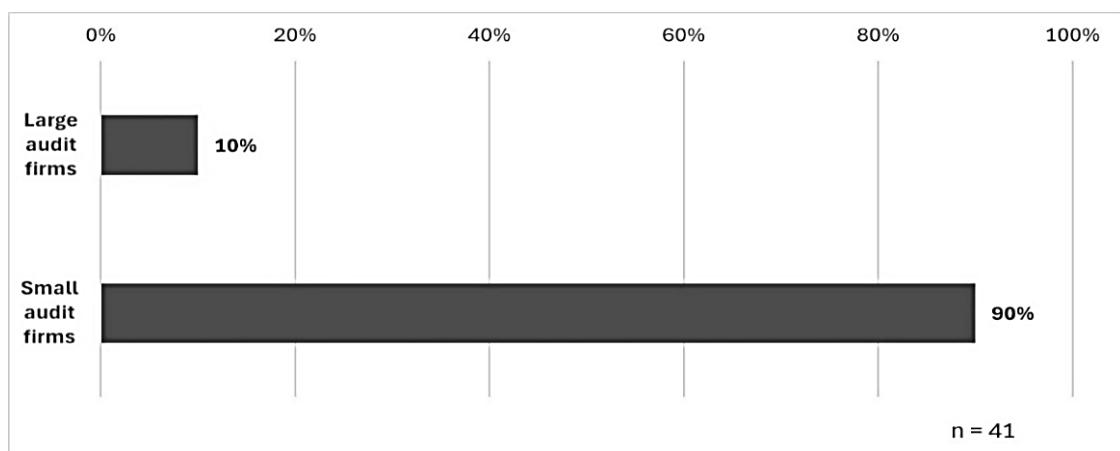
Results

The survey was completed by 2% of auditors classified as in early career (up to 35 years), 59% of auditors in middle career (from 35 to 50 years), and 39% of auditors in high career (over 50 years). Most of the auditors who participated in the survey are therefore in the middle of their careers, which is to be expected. A very small proportion of the auditors surveyed are at the beginning of their careers. 80% of the auditors participating in the survey were classified as partners in terms of decision-making level, and 15% were classified as managers. The remaining 5% of auditors were classified as seniors, and no auditors (0%) were classified as junior staff accountants. There is a very high proportion of auditors in the survey who are partners in terms of decision-making level and a very low proportion of auditors who are seniors in terms of decision-making level. However, auditors who are staff accountants in terms of decision-making level are not present in the survey at all.

The proportions of male and female auditors participating in the survey are reasonably expected, with 40% of all male auditors and 60% of all female auditors out of a total of 174 auditors.

Figure 1

Size of the audit firm where auditors are employed



Notes: large audit firms - the so-called "Big Four" international auditing firms: Deloitte revizija d.o.o., Ernst & Young d.o.o., KPMG Slovenija d.o.o., and PricewaterhouseCoopers d.o.o.; small audit firms – all the other registered auditing firms in Slovenia; n – sample size.

Source: Authors' own work

Only 10% of auditors are employed by one of the big audit firms (the so-called "Big Four" international audit firms: Deloitte Audit d.o.o., Ernst & Young d.o.o., KPMG

Slovenia d.o.o., PricewaterhouseCoopers d.o.o.). The remaining 90% of auditors are employed by small audit firms (all other registered audit firms in Slovenia). The

proportion of auditors employed by one of the large audit firms is surprisingly small, while the proportion of auditors employed by small audit firms is surprisingly high. Figure 1 shows a graphical analysis of auditors in audit firms according to their size.

Satisfaction Rate of Auditors

Processing the survey data, we found that the average rate of job satisfaction among auditors in Slovenia is 163.71 points, indicating an above-average (75%) rate of satisfaction among auditors. The maximum possible score in the survey is 219 points, and the minimum possible score is 0 points. The arithmetic mean of all possible scores is therefore 110 points. Scores significantly higher than the arithmetic mean of all possible scores (130 points and above) indicate satisfaction, while scores significantly lower than the arithmetic mean of all possible scores (90 points and below) indicate dissatisfaction. The middle range of all possible scores (90 to 130) indicates auditors who are neither satisfied nor dissatisfied.

To help us understand and interpret the results of our survey, let us compare them with the results of Herbohn's (2005, p. 68) survey, which was also based on the responses to the JDI questionnaire (Smith, Kendall, and Hulin, 1969) of 161 auditors in Australia. The average job satisfaction rate of auditors in Herbohn's (2005, p. 69) survey was 183 points, which also indicated a higher-than-average (68%) rate of job satisfaction among auditors. This leads us to conclude that the satisfaction rate of Slovenian auditors is 8% higher than that of Australian auditors, as reported in the Herbohn (2005) survey. The maximum possible score in the Herbohn (2005) survey was 270 points, and the minimum possible score was 0 points. The arithmetic mean of all possible scores was 135 points. Scores that were significantly higher than the arithmetic mean of all possible scores (160 points and above) indicated satisfaction. In comparison, scores that were significantly lower than the arithmetic mean of all possible scores (110 points and below) indicated dissatisfaction. The middle range of all possible scores (110 to 160) indicated auditors who were neither satisfied nor dissatisfied with their job performance.

The results show that 64% of auditors are satisfied with the work they do, 72% of auditors are satisfied with their line manager, 86% of auditors are satisfied with their colleagues, 72% of auditors are satisfied with their remuneration, and 77% of auditors are satisfied with their career prospects.

Normal Distribution of Dependent Variable

Before testing the validity of hypotheses H1, H2, H3 and H4, we test whether the dependent variable, the rate of job satisfaction of auditors in Slovenia, is normally distributed in the statistical population, and whether it is acceptable to fit a normal distribution to the data for the dependent variable. To test this claim, we use the Kolmogorov-Smirnov test and the Shapiro-Wilk W test. For the purpose of checking whether the dependent variable under consideration is normally distributed, we write down the null H0 and the alternative hypothesis H1 that the values of the dependent variable under consideration are normally distributed:

H0: It is acceptable to fit a normal distribution to the dependent variable auditors' job satisfaction in Slovenia.

H1: It is not acceptable to fit a normal distribution to the dependent variable auditors' job satisfaction in Slovenia.

We import the data into SPSS and perform an analysis of the normality of the distribution of the dependent variable using the Kolmogorov-Smirnov test and the Shapiro-Wilk W test. Table 1 shows the results of the analysis carried out.

Table 1

Results of the Kolmogorov-Smirnov test and the Shapiro-Wilk W test for normality of the distribution of the dependent variable

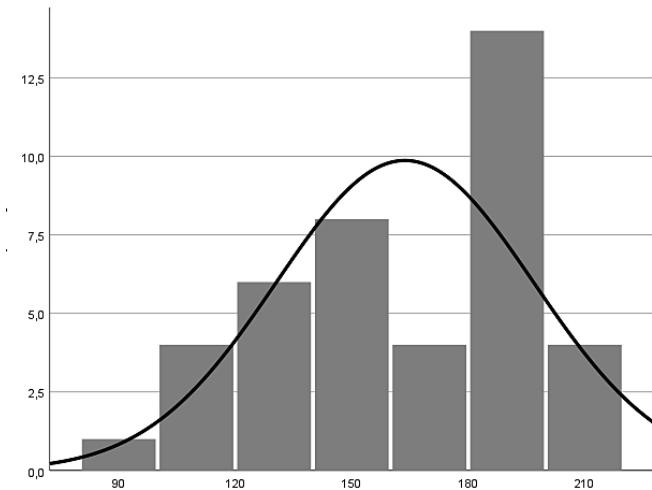
Tests of normality	Kolmogorov-Smirnov	Shapiro-Wilk W
Satisfaction rate of auditors	Test or risk characteristic level (p)	
	0.005	0.042

Source: Authors' own work

The results of the normality test show that the test is statistically significant (the level of significance of the test $p < 0,05$). This means that we reject the null hypothesis H0 and accept the research hypothesis H1, and on this basis we conclude that the distribution of the dependent variable under consideration, the rate of job satisfaction of auditors in Slovenia, in the statistical population differs from a normal distribution, i.e. the variable under consideration is not normally distributed and it is not acceptable to fit a normal distribution to the data for the dependent variable. Figure 2 shows a frequency histogram showing the deviations of the variable under consideration, the rate of job satisfaction of auditors in Slovenia, from the shape of a normal distribution.

Figure 2

Frequency histogram for the variable auditors' job satisfaction in Slovenia with an adjusted normal distribution curve



Source: Authors' own work

Hypotheses Testing

To test the first research hypothesis (*H1: There are differences in the reported job satisfaction rates of auditors in Slovenia at early, middle, and advanced stages of their careers.*) the Kruskal-Wallis H test was applied to measure statistically significant differences between the average values of reported rates of auditors' job satisfaction at early, middle, and high professional ages. We therefore determine whether the average ranks of auditors' job satisfaction rates in Slovenia differ statistically significantly according to the auditors' professional age. The following null H_0 and alternative hypothesis H_1 of the test were formulated:

H_0 : The average ranks of auditors' job satisfaction in Slovenia do not differ statistically significantly by the auditors' professional age.

H_1 : At least two average ranks of auditors' job satisfaction in Slovenia differ statistically significant by auditors' professional age.

We import the data into SPSS and perform a non-parametric test for independent samples, the Kruskal-Wallis H test. Tables 2 and 3 show the results of the analysis performed.

The results of the test show that the average rank of the auditors' job satisfaction in Slovenia is slightly higher for mid-career auditors than for high-career auditors. In

contrast, both of these average ranks are significantly higher than the average rank for early-career auditors.

Table 2

Ranks for auditors' job satisfaction in Slovenia at early, middle and high professional age

Ranks	Auditors' professional age	Sample size (n)	Average rank
Auditors' satisfaction rate	Early professional age	1	9.00
	Middle professional age	24	22.63
	High professional age	16	19.31
	Total	41	

Source: Authors' own work

Table 3

Results of the Kruskal-Wallis H test to test hypothesis H_1

Test statistics	Auditors' satisfaction rate
Kruskal-Wallis H	1.763
Test or risk characteristic level (p)	0.414

Source: Authors' own work

The results of the Kruskal-Wallis H test show that $p > 0.05$, which leads us not to reject the null hypothesis H_0 that the average ranks of the level of job satisfaction of auditors in Slovenia do not differ statistically significant according to the auditors' professional age, and to reject the research hypothesis H_1 . Based on the results obtained, we therefore reject hypothesis H_1 that there are differences in the reported rates of job satisfaction of auditors in Slovenia at early, middle and high professional age with a risk of less than 5%.

To test the second research hypothesis (*H2: There are differences in the reported job satisfaction rates of auditors in Slovenia according to their decision-making level.*) the Kruskal-Wallis H test was conducted again to measure statistically significant differences between the average values of reported job satisfaction rates of top, managerial, and senior auditors. We therefore test whether the average ranks of the rates of auditors' job satisfaction in Slovenia are statistically significantly different according to the decision-making level of the auditors. The following null H_0 and alternative hypothesis H_1 of the test were formulated as:

H_0 : The average ranks of auditors' job satisfaction in Slovenia do not differ statistically significant by auditors' decision-making level.

H_1 : At least two average ranks of auditors' job satisfaction in Slovenia differ statistically significant by auditors' decision-making level.

We import the data into SPSS and perform a non-parametric test for independent samples, the Kruskal-Wallis H test. Tables 4 and 5 present the results of the analysis performed.

Table 4
Ranks for auditors' job satisfaction in Slovenia for top, managerial, and senior auditors

Ranks	Auditors' decision-making level	Sample size (n)	Average rank
Auditors' satisfaction rate	Partner	33	20.29
	Manager	6	26.67
	Senior	2	15.75
	Total	41	

Source: Authors' own work

The results of the test show that the average rank of auditors' job satisfaction rates in Slovenia is slightly higher for managers than for partners and significantly higher than for seniors. The difference in average ranks between managers and partners, and between partners and seniors, is small.

Table 5
Results of the Kruskal-Wallis H test to test the hypothesis H_2

Test statistics	Auditors' satisfaction rate
Kruskal-Wallis H	1.844
Test or risk characteristic level (p)	0.398

Source: Authors' own work

The results of the Kruskal-Wallis H test show that $p > 0.05$, which leads us not to reject the null hypothesis H_0 that the average ranks of the rate of job satisfaction of auditors in Slovenia do not differ statistically significantly according to the decision-making level of the auditors and to reject the research hypothesis H_1 . Based on the results obtained, we therefore reject research hypothesis H_2 that there are differences in the reported rates of job satisfaction of auditors in Slovenia according to the decision-making level of the auditors, with a risk of less than 5%.

To test the third research hypothesis (H_3 : *There are differences in the reported job satisfaction rates of auditors in Slovenia according to gender.*) the Mann-Whitney U test was applied to measure statistically significant

differences between the average values of reported job satisfaction rates of male auditors and female auditors. We therefore test whether the average rank of job satisfaction rates of male auditors and female auditors in Slovenia is statistically significantly different. The null hypothesis H_0 and alternative hypothesis H_1 of the test were stated as:

H_0 : The average ranks of auditors' job satisfaction in Slovenia do not differ statistically significant by male auditors and female auditors.

H_1 : The average ranks of auditors' job satisfaction in Slovenia do differ statistically significant by male auditors and female auditors.

We import the data into SPSS and perform a non-parametric Mann-Whitney U test for independent samples. Tables 6 and 7 present the results of the analysis performed.

Table 6
Ranks for auditors' job satisfaction in Slovenia for male and female auditors

Ranks	Auditors' gender	Sample size (n)	Average rank	Sum of ranks
Auditors' satisfaction rate	Male gender	18	19.58	352.50
	Female gender	23	22.11	508.50
	Total	41		

Source: Authors' own work

The results of the test indicate that the average rank of job satisfaction among auditors in Slovenia is slightly higher for female auditors than for male auditors. The same is true for the sum of the ranks.

Table 7
Results of the Mann-Whitney U test to test hypothesis H_3

Test statistics	Auditors' satisfaction rate
Mann-Whitney U	181.500
Z	-0.670
Test or risk characteristic level (p)	0.503

Source: Authors' own work

The results of the Mann-Whitney U test show that $|Z| < 1.96$ and that $p > 0.05$, which leads us not to reject the null hypothesis H_0 that the average job satisfaction rankings of male auditors and female auditors in Slovenia are not statistically significantly different and to reject

the alternative hypothesis H_1 of the test. Based on the results obtained, we therefore reject research hypothesis H_3 that there are differences in the reported job satisfaction rates of auditors in Slovenia according to the gender of the auditors, with a risk of less than 5%.

To test the fourth research hypothesis (*H4: There are differences in the reported job satisfaction rates of auditors in Slovenia according to the size of the audit firm in which they are employed.*) the Mann-Whitney U test was conducted to measure statistically significant differences between the average values of the reported job satisfaction rates of auditors employed by a large audit firm and auditors employed by a small audit firm. We therefore conclude whether the average satisfaction ranks of auditors employed by one of the large audit firms and auditors employed by one of the small audit firms are statistically significantly different when performing their work in Slovenia. The test includes the following null H_0 and alternative hypothesis H_1 :

H_0 : The average ranks of auditor's job satisfaction in Slovenia do not differ statistically significant by auditors employed by a large audit firm and auditors employed by a small audit firm.

H_1 : The average ranks of auditor's job satisfaction in Slovenia do differ statistically significant by auditors employed by a large audit firm and auditors employed by a small audit firm.

We import the data into SPSS and perform a non-parametric Mann-Whitney U test for independent samples. Tables 8 and 9 present the results of the analysis performed.

Table 8

Ranks for auditors' job satisfaction in Slovenia for auditors employed by a large audit firm and auditors employed by a small audit firm

Ranks	Size of the audit firm	Sample size (n)	Average rank	Sum of ranks
Auditors' satisfaction rate	Large audit firm	4	22.50	90.00
	Small audit firm	37	20.84	771.00
	Total	41		

Source: Authors' own work

The results of the test show that the average rank of the rate of job satisfaction of auditors in Slovenia is slightly higher for auditors employed by one of the large audit

firms than for auditors employed by one of the small audit firms. The opposite is true for the sum of the ranks, which is significantly higher for auditors employed by one of the smaller audit firms compared to those employed by one of the larger audit firms.

Table 9

Results of the Mann-Whitney U test to test hypothesis H4

Test statistics	Auditors' satisfaction rate
Mann-Whitney U	68.000
Z	-0.264
Test or risk characteristic level (p)	0.792

Source: Authors' own work

The results of the Mann-Whitney U test show that $|Z| < 1.96$ and that $p > 0.05$, which leads us not to reject the null hypothesis H_0 that the average job satisfaction ranks of auditors employed by a large audit firm and auditors employed by a small audit firm in Slovenia are not statistically significantly different, and to reject the alternative hypothesis H_1 of the test. Based on the results obtained, we therefore reject research hypothesis H4, which states that there are differences in the reported job satisfaction rates of auditors in Slovenia according to the size of the audit firm in which they are employed, with a risk of less than 5%.

Discussion and Conclusion

Most of the auditors surveyed were mid-career auditors. There is also a very high proportion of auditors who are partners by decision-making level and a very low proportion of auditors who are seniors by decision-making level. Auditors who are staff accountants in terms of decision-making level are not present in the survey at all. The proportions of male and female auditors were expectedly represented in the survey. The proportion of auditors working for one of the large audit firms was surprisingly low in the survey. In contrast, the proportion of auditors working for small audit firms was surprisingly high.

The survey results indicate an above-average (75%) rate of job satisfaction among auditors in Slovenia. The results are in line with expectations, as many previous surveys (Herbohn, 2005, pp. 68-69) have also found high rates of job satisfaction among auditors. Of the five aspects measured, auditors had the lowest (64%) satisfaction with their current job and the highest (86%) satisfaction with their colleagues. The auditors' satisfaction with their line manager and pay was 72%,

and 77% with promotion opportunities.

Statistical analysis of the survey data revealed that the dependent variable, the rate of job satisfaction among auditors in Slovenia, is not normally distributed in the statistical population. Therefore, we tested the validity of the research hypotheses H1 and H2 with the Kruskal-Wallis H test. Based on the results of the survey, we reject research hypothesis H1, that there are differences in reported rates of job satisfaction of auditors in Slovenia at early, middle, and high career ages, and research hypothesis H2, that there are differences in reported rates of job satisfaction of auditors in Slovenia according to the decision-making level of the auditors. To test research hypotheses H3 and H4, we used the Mann-Whitney U test. Based on the results of the survey, we also reject research hypothesis H3 that there are differences in reported rates of job satisfaction of auditors in Slovenia by gender of the auditors, and research hypothesis H4 that there are differences in reported rates of job satisfaction of auditors in Slovenia by the size of the audit firm where the auditors are employed. This allows us to answer our initial research questions, namely that auditors' job satisfaction is not affected by any of the measured factors - professional age, decision-making level, gender and the size of the audit firm. Therefore, better management of these factors alone would not have been able to help the trend towards a shortage of these types of employees.

The survey found an above-average rate of job satisfaction among auditors in Slovenia. However, the steep growth in employment, the accelerated ageing of the workforce, and the fact that employees are a firm's greatest competitive advantage are forcing audit firms to "battle" for talented auditors in the Slovenian labour market. Audit firms are therefore compelled to find and attract new auditors while maintaining the satisfaction of their current auditor workforce. Audit firms can take certain steps to contribute to auditors' well-being, and some changes in the company's policy can also facilitate auditors' retention and recruitment.

According to Huber, *et al.* (2015, summarised by Granados, 2016, p. 23), probably the most important element of job satisfaction for auditors is hope - a belief in a better professional future based on concrete goals and multiple pathways to achieving them. The authors noted that in many audit firms, it can take a decade or more for an auditor to progress to a leadership position. The promise of this award may be too far to motivate auditors, especially millennials, they said. They recommend that audit firms create "hope points" by establishing milestones that auditors can achieve during

major promotions (Huber *et al.*, 2015, summarised by Granados, 2016, p. 24). Audit firms can also cultivate hope by being transparent about the path to promotion. Without being illustrative about what comes next, and in which direction auditors are moving, they may be exposed to, among other things, the risk of burnout (Granados, 2016, p. 24).

Vocation is a sense of purpose, enthusiasm, and passion for work that makes auditors feel fulfilled. Employees who believe they have a vocation often discuss their work with others and think about it even when they are not working, because they find what they do enjoyable. Huber *et al.* (2015, summarised by Granados, 2016, p. 24) suggest that audit firms can help auditors develop a vocation by aligning their interests with their work. For example, if an auditor wants to work in consulting, the audit firm should consider enabling them to do so. Audit firms can also help auditors develop a vocation by exposing them to various areas, allowing them to identify their preferred areas of work. For example, audit firms can provide young auditors with the opportunity to work in various departments before they decide which area they want to specialise in (Granados, 2016, p. 24).

No one wants to be stuck in a job without freedom. When we examine who is most satisfied, it is typically the auditors who are the most independent, which is usually those in management positions. Autonomy means the freedom to do our job as we see fit and to make our own decisions. According to Huber, *et al.* (2015, summarised by Granados, 2016, p. 25), audit firms need to find a way to bring more freedom into the lives of auditors from the very beginning of their careers. Auditors should not wait to become audit partners before they start to self-determine. Independence is perhaps the most important element in retaining and recruiting auditors. Millennials are used to having more freedom. They don't like the old-fashioned way of doing things. One way audit firms can offer auditors more autonomy is by allowing them to work from home. Audit firms can allow auditors to work from home one day a week after spending a year in a job with a good performance rating. They may also allow them to work overtime from home (Granados, 2016, p. 25).

In short, if we want to attract more accounting students and enrollments in CPA programs and thus preserve the auditor's profession, audit firms will have to adapt to the demands of the new Generation Z, offering them more freedom and hope for a brighter future. If they did not already, in the future, employers will have to start monitoring and managing the satisfaction factors:

professional age, decision-making level, and gender. Our study was limited to the Slovenian population of auditors, which is small, and to the use of simple statistical tests. An additional limitation in the analysis was that only selected potential factors influencing auditor satisfaction were taken into account; in practice and in other research works, there are even more such factors.

Future research endeavours concerning auditor job satisfaction should focus on the intersection of evolving professional demands and individual well-being, particularly within the dynamic regulatory and technological landscape (Alves et al., 2024; Chagorska & Zdolšek, 2025). Specifically, there is a compelling need for empirical studies that move beyond simple correlational analysis to explore the mechanisms of mediation and moderation of established stressors. Research should investigate how factors such as

perceived organisational support (Barrainkua Aroztegi et al., 2024) or advanced training opportunities mitigate the detrimental effects of excessive workload and time pressure on both satisfaction and turnover intention (Henriques & Samagaio, 2025).

Furthermore, considering the global shift towards greater technological integration, studies should empirically evaluate the specific impact of Artificial Intelligence (AI) and automation on job meaning and perceived relevance, as satisfaction may become increasingly dependent upon an auditor's ability to engage in complex, non-routine tasks (Burke & Polimeni, 2023). Finally, given the observed gender and generational differences in career perceptions (D'Egidio et al., 2023), future work must employ mixed-methods approaches to provide rich, qualitative insight into the unique motivational drivers and work-life balance expectations of younger auditors (Gen Z) across varying firm sizes and national contexts.

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Appendix

JDI questionnaire (Smith, Kendall, & Hulin, 1969) to measure auditors' job satisfaction in Slovenia

Age (circle):

- a) early (up to 35 years)
- b) medium (35 to 50 years)
- c) high (over 50 years)

Decision-making level (circle):

- a) partner
- b) manager
- c) senior

d) staff accountant

Gender (circle):

- a) men
- b) women

Size of the audit firm where you are employed (circle):

- a) large (the so-called "Big Four" international audit firms: Deloitte revizija d.o.o., Ernst & Young d.o.o., KPMG Slovenija d.o.o., PricewaterhouseCoopers d.o.o.)
- b) small (all other registered audit firms in Slovenia)

Hint: Circle "YES" if you think a particular word describes well the relevant aspect of your work situation. Circle "NO" if you think that a particular word does not describe the relevant aspect well. If you cannot decide, circle "DON'T KNOW".

1. What is the **WORK** you do like?

Gives satisfaction	YES	NO	DON'T KNOW
Boring	YES	NO	DON'T KNOW
Respected	YES	NO	DON'T KNOW
Exciting	YES	NO	DON'T KNOW
Pleasant	YES	NO	DON'T KNOW
Beneficial	YES	NO	DON'T KNOW
Tiring	YES	NO	DON'T KNOW
Useful	YES	NO	DON'T KNOW
Tense	YES	NO	DON'T KNOW
Simple	YES	NO	DON'T KNOW
Repeated	YES	NO	DON'T KNOW
It gives me the feeling that I have done something	YES	NO	DON'T KNOW
Without end	YES	NO	DON'T KNOW
Demanding	YES	NO	DON'T KNOW

2. What is your DIRECT LEADER like?

Asks me for advice	YES	NO	DON'T KNOW
It's hard to please him/her	YES	NO	DON'T KNOW
Unfriendly	YES	NO	DON'T KNOW
Appreciates a job well done	YES	NO	DON'T KNOW
Conceited	YES	NO	DON'T KNOW
Influential	YES	NO	DON'T KNOW
Old-hooved	YES	NO	DON'T KNOW
Abrupted	YES	NO	DON'T KNOW
Determined	YES	NO	DON'T KNOW
Honest	YES	NO	DON'T KNOW
Does not deal enough with leadership	YES	NO	DON'T KNOW
Suddenly anger	YES	NO	DON'T KNOW
Stubborn	YES	NO	DON'T KNOW
Is good at his/her job	YES	NO	DON'T KNOW
Smart	YES	NO	DON'T KNOW
Allows me independence	YES	NO	DON'T KNOW
Is always there when I need him	YES	NO	DON'T KNOW
Lazy	YES	NO	DON'T KNOW
Hypocritical	YES	NO	DON'T KNOW

3. What are your COLLEAGUES like?

Boring	YES	NO	DON'T KNOW
Slow	YES	NO	DON'T KNOW
Diligent	YES	NO	DON'T KNOW
Rude	YES	NO	DON'T KNOW
Friendly	YES	NO	DON'T KNOW
Entertaining	YES	NO	DON'T KNOW
Nice	YES	NO	DON'T KNOW
Reliable	YES	NO	DON'T KNOW
Intelligent	YES	NO	DON'T KNOW
Quickly take offense	YES	NO	DON'T KNOW
Chatty	YES	NO	DON'T KNOW
Imaginative	YES	NO	DON'T KNOW
Lazy	YES	NO	DON'T KNOW
Active	YES	NO	DON'T KNOW
Important	YES	NO	DON'T KNOW
Faithful	YES	NO	DON'T KNOW
Greedy	YES	NO	DON'T KNOW

4. What is your SALARY like?

Meets normal needs	YES	NO	DON'T KNOW
It's hard to keep up with the salary	YES	NO	DON'T KNOW
Bad	YES	NO	DON'T KNOW
Suitable for work	YES	NO	DON'T KNOW
Encouraging	YES	NO	DON'T KNOW
It allows a person to afford something	YES	NO	DON'T KNOW
Uncertain	YES	NO	DON'T KNOW
Is paid on time	YES	NO	DON'T KNOW
Less than I deserve	YES	NO	DON'T KNOW
Relatively high	YES	NO	DON'T KNOW
Too low compared to others	YES	NO	DON'T KNOW
Fair	YES	NO	DON'T KNOW
Provides a high standard	YES	NO	DON'T KNOW

5. What are your OPPORTUNITIES FOR PROGRESS like?

Dependent on ability	YES	NO	DON'T KNOW
Progress is not possible at all	YES	NO	DON'T KNOW
Depending on experience	YES	NO	DON'T KNOW
Promotion is very likely	YES	NO	DON'T KNOW
The promotion system is not fair	YES	NO	DON'T KNOW
Guaranteed	YES	NO	DON'T KNOW
Dependent on performance at work	YES	NO	DON'T KNOW
Dependent on associations	YES	NO	DON'T KNOW
Subject to professional development	YES	NO	DON'T KNOW
Dependent on diligence	YES	NO	DON'T KNOW

Delovno zadovoljstvo revizorjev v Sloveniji: empirična študija

Izvleček

Raziskava preučuje delovno zadovoljstvo med gospodarskimi revizorji v Sloveniji in povezave med delovnim zadovoljstvom z delovno dobo, ravnjo odločanja, spolom in velikostjo revizijskega podjetja. Revizorjem v Sloveniji je bil predložen prilagojen vprašalnik Job Descriptive Index (JDI). Podatki so bili analizirani z uporabo testov ANOVA, Kruskal-Wallis H in Mann-Whitney U. Na splošno revizorji ocenjujejo svoje delovno zadovoljstvo z visoko oceno približno 75 % vseh možnih točk na JDI merski lestvici delovnega zadovoljstva. Statistično pomembnih razlik med delovno dobo, ravnjo odločanja, spolom ali velikostjo revizijskega podjetja ni bilo, kar kaže na homogeno strukturo delovnega zadovoljstva med revizorji. Gre za presečne podatke, ki so jih samoporočali revizorji iz ene same države, kar omejuje splošno veljavnost ugotovitev. Rezultati poudarjajo potrebo, da revizijske družbe podpirajo dobro počutje, pojasnjujejo poklicne poti in krepijo zaznano avtonomijo, v kolikor želijo privabiti in zadržati mlade revizorje. To je ena prvih empiričnih študij o zadovoljstvu slovenskih revizorjev z delom, ki uporablja okvir JDI in več demografskih in organizacijskih spremenljivk.

Ključne besede: delovno zadovoljstvo, motivacija za delo, revizorji, pooblaščeni revizorji