ABSTRACT

This study aims to test the difference in Accountants' Perception About Job Satisfaction In Gender, Age and Work Experience Perspective (Empirical Study On Public Accounting Firm in Kota Semarang). This study is a modification of research conducted by Moyes et al. (2006). Work experience is added as an additional independent variable in this research. The problems in this study were 1) Are there differences in perceptions of job satisfaction of accountants in the perspective of age, gender and years of service. In relation to the hypothetical question is posed as follows: 1) There are differences in perceptions of satisfaction between young and old accountant, 2) There are differences in perceptions of satisfaction among men and women accountant, 3) There are differences in perceptions of job satisfaction among accountants with long working lives with accountant with a shorter working period.

This research is an empirical study with purposive sampling technique in data collection. Purposive sampling is a sampling technique based on predefined criteria. Data obtained by conducting a survey of 45 accountants who work in public accounting firm in the city of Semarang, Indonesia. Methods of data analysis used to test the first hypothesis and the second is by using the Independent Sample T-Test, while testing the third hypothesis using One Way Analysis of Variance (ANOVA). The third hypothesis testing was performed with SPSS for Windows version 16:00.

Results of hypothesis testing showed that of the 3 hypotheses proposed all accepted. Accepted hypothesis of hypothesis 1, there are differences in perceptions of job satisfaction on job attributes on accountants in the perspective of age (young and old), hypothesis 2, there are differences in perceptions of job satisfaction on job attributes on accountants in the perspective of gender (male, female) and hypothesis 3, there are differences in perceptions of job satisfaction on job attributes in the perspective of accountants in work experience (number of years of working time).

Keywords: Accountant, Job Satisfaction, Job Attributes