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## The impact of career satisfaction on job performance in accounting firms. The mediating effect of general competencies

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### Abstract

This paper outlines the critical role of employees' general competencies in the link between career satisfaction and job outcomes (performance) in accounting firm services (accounting offices). Career satisfaction is an internally defined career success outcome. General competencies embrace abilities such as prioritizing, learning new things, coming-up with new ideas and solutions, working productively with others. The discussion arises primarily based on the considerable theoretical vagueness and empirical inconclusiveness in the existing literature concerning general competencies mechanisms and their contribution. As of interest to resolve this controversy, a research framework is developed in which general competencies act as the mediator between career success and employee performance in accounting offices. The empirical findings from a survey of 84 employees in accounting offices in Central Greece confirmed that general competencies exert a mediating effect on the relationship between career success satisfaction and job performance. The main implication of the findings for accounting managers is that employees in a career advancement environment are more likely to achieve higher job performance and subsequently effectiveness, as a result of strengthened general competencies. Thus, specific directions for managerial action have been derived.

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## 1. Introduction

Globalization, fierce competition, financial crisis and advances in communication and information technology trigger changes in the labor market including the recruitment of employees with transferable skills and competencies that assist “their adaptability to successful performance in any environment” (Ballout, 2009, p.655). Competencies can be distinguished in two types: specific, which are essential in order to perform any specific technical or functional task, and general competencies, which include concepts such as intelligence, information-processing models, key competencies, and meta-competencies. A number of scholars have confirmed the influence of general competencies on job-related attitudes such as job satisfaction and performance.

Most scholars explore the antecedents of career outcomes, while only a few research studies have focused on general competencies and its mechanism contributing to individual effectiveness. The purpose of this study is to investigate the way in which career satisfaction can improve general competencies for effective work-related outcomes. In fact, this paper investigates empirically the relationship between career success satisfaction (CS) and job performance (JP) of organizational members by proposing a mediating role of individual competencies.

The paper is organized as follows. In the first section, the two core concepts, namely, career outcomes, general competencies and their association to job-related attitudes are discussed. The second section includes the proposed conceptual model where the likely relationship among its three variables is explained. Subsequently, the research methodology is introduced followed by the analysis of the results. The next section focuses on the findings and the conclusions made, while the managerial implications and the limitation of the study are presented at the end.

## 2. Research Background

### 2.1. Career Success satisfaction as a driver of the General Competencies obtained over time.

The notion of career success in the relevant literature, suggests the positive work and the psychological outcomes resulting from one’s work related experiences (Seibert and Kraimer, 2001). The construct consists of two dimensions: an extrinsic (objective) dimension and an intrinsic (subjective) one. The former reflects tangible outcomes captured by such objective (externally oriented) indicators as pay, job status and job promotion; the latter is captured by subjective, less observable (rather internally oriented), indicators such as employee job satisfaction, career satisfaction, perceived career accomplishment and career commitment (Burke, 2001; Poon, 2004; Arthur et al., 2005). Relating to one’s career success satisfaction is an employee’s competencies developed during different periods of one’s life.

More specifically, competencies developed during higher education, are setting the ground for excellence referring to one’s individual effectiveness at his/her work environment. In such professional context, employees’ capabilities and job requirements need to be met. By implication, Allen and his colleagues (2005) developed a classification of competencies including clusters of cognitive prerequisites that an employee should acquire in order to be able to carry out tasks in a given substantive area, efficiently (Weinert, 2001). Actually, several scholars highlight the significant role of ‘specific’ competences linked closely to a particular profession and/or field specific skills and knowledge directly applicable to tasks performed at work. Nevertheless, the ever-going changes in labor market and technological obsolescence can lead to the radical devaluation of specific competencies over time.

In addition to the foregoing specific competencies, there are “generic” competencies or skills such as the ability to learn (conceptual competency) or communication and teamwork skills that have been acknowledged as essential for professional success, too (Thompson et al., 1997). General competencies embrace a range of constructs, such as intelligence, information-processing models, key competencies, and meta-competencies. These groups of competencies are characterized by the ability to be applied in different professional contexts and contents and also support the implementation process of existing specific competencies, including the development of new ones, in new work circumstances and environments. In light of the above, the following hypothesis has been developed:

*Hypothesis 1. Career Success satisfaction exerts a significant positive impact on general competencies*

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