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THE JOB SATISFACTION: A CASE OF TAX DEPARTMENT

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ABSTRACT

The aim of this study is to examine the job satisfaction of the civil servants who are working at Binh Chanh district tax department, HCMC, Vietnam. The survey was conducted in 2015; with the sample are ordinary employees. The author used the quantitative methods to describe the analysis survey result to find out the factor that affect to job satisfaction of employee in tax department, which were arranged in descending affecting level: development opportunities, job characteristic, superior, compensation and colleague. Beside that, the study also proved there was not any difference in employees' job satisfaction according personal characteristics. In the purpose to achieve objective that building an efficiency tax management, the most important mission of the Binh Chanh district tax department are maintain a high quality human resource. From the results of study and practical working in the Binh Chanh district tax department, the authors propose some recommendation in order to further improve the job satisfaction of the employees.

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1 INTRODUCTION

1.1 Research Background

Along with the development of Vietnam's economy in recent years, the demand for high quality human resources in public sector is also growing. The human resource is always determinant of success or failure in all areas of management. According to Becker and Gerhart (1996), human resource management is the most important factor that effect to organization's performance. It has the links to the turnover, productivity and financial performance of the organization. Delaney and Huselid (1996) had done a research at 590 firms to analyze the relationship between human resource management practices and performance of the firms. The result showed that human resource management practices mainly direct affect to the performance of the firms.

In the tax sector, employee is an important part of building efficient tax administration; contribute to accomplish the missions in national development. The Prime Minister had signed the Decision No. 732/QĐ-TTg on May 17th, 2011 about the Taxation System Reform Strategy for 2011-2020. The strategy focuses on the several objectives, but especially creating qualify and integrity human resource system in tax sector. Along with the development of the Ho Chi Minh City economy, the number of taxpayers increases lead to demand increasing human resources of tax sector. The human resource management of tax sector in Ho Chi Minh City is more concerned, in order to meet the increasing pressure of work.

Binh Chanh district in recent years to thrive in industrial, establishment of new businesses are more and more. Binh Chanh district tax department played a major role in managing and providing financial resources for the district. With annual revenue estimates of over 1,000 billion VND, which much larger than the revenue of many other district-level tax departments in Ho Chi Minh city and even many provincial-level tax departments across the country, the objective that building an efficient tax administration is very important and be received the concern of not only the leaders of department but also the leaders of district committee.

The leaders of Binh Chanh district tax department understand to achieve that objective, it is necessary to organize workforce of department in a scientific and effective. An organization can increase its performance only when it using workforce efficiently, leveraging experience and their ingenuity in order to achieve the mission set out. Thus, building and retaining a system of qualified

civil servants, avoiding the situation "brain drain" are imperative problems of the leaders of Binh Chanh district tax department.

Many studies about human resource management suggested that needed to create job satisfaction for employees. Job satisfaction has often linked to the motivation to join and stay in the organization and the motivation to work hard and well within the organization of the employees (Barnard, 1938). According to Saari and Judge (2004) and Luddy (2005), when the employees have the job satisfaction, they have contributed more effective to work; lead to efficient working performance and reduce the turnover. Rehman and Waheed (2011) made a research to test link between job satisfaction, job retention and job performance and they has explored a relationship showing large effect size correlations between job performance and job satisfaction.

1.2 Problem Statement

There were many researches how to motive employees base on analyzing factors that effect to their job satisfaction. Wright and Davis (2003) had examined the influence of the work environment to public employees' job satisfaction. Chen (2005) run a study, which showed that factors such as age, tenure on the job and job position cause of different level in job satisfaction of employees in a Taiwan public agency. The other research showed that job clarity, effective leadership, career development opportunities, and working policies are variables that effect the job satisfaction of IT employees in public sector (Kim, 2009). These researches have been done on the concept employee's job satisfaction; however the subject and theme of those researches were the foreigner countries, which have the different social conditions with Vietnam.

There were some domestic researches about employee's job satisfaction. The researches of Chau (2009), Nguyen (2011) and Luong (2012) had explored, measured the factors affected the job satisfaction of employees and showed the relationship between job satisfaction with job components satisfaction.

However, because of the lack of research on this issue at Ho Chi Minh City Tax Sector in general and also from the demand to building and retaining a system of qualified civil servants at Binh Chanh district tax department in specific, therefore, the author has chosen a topic: "The Job Satisfaction: A Case of Tax Department" for dissertation.

1.3 Research Objectives

This study was an explanatory research, which was conducted with the purpose to find out and observed the factors that influenced to the job satisfaction of civil servants who were working at Tax Department in Binh Chanh District, based on the objectives that:

1. Determining the factors that effect to job satisfaction of civil servants working at tax department in Binh Chanh District,
2. Evaluating the effects of factors on job satisfaction of civil servants working at tax department in Binh Chanh District,
3. Compare job satisfaction among civil servants working at tax department in Binh Chanh district that differ in personnel characteristics (include gender, age, seniority and working division).

With the result of analyzing data that obtained from the survey, the study aimed to provide useful information to help leaders of tax department in Binh Chanh district get the orientation, effective policies in human resources management, thereby contributing to development of the tax sector. The research would provide the overall assessment of job satisfaction and factors affected to job satisfaction of Binh Chanh District tax civil servants. Through the results of research would help leader of the department get the information directly from civil servants about the level of their job satisfaction and also their engagement with the department; detect shortcomings in the current motivated and remunerated policy, which could make the appropriate focus decision, in order to raise the satisfaction level of civil servant for organization. This research might also be a reference for students of human resource management, business administration and those who want in-depth study about the factors of job satisfaction and engagement of employees for organizations.

1.4 Research Question:

After identified the research objectives, the study was focus on the following research questions:

1. What were certain factors that affect the job satisfaction of civil servants in the Binh Chanh district tax department?
2. How these factors affected to the job satisfaction level of civil servants in the Binh Chanh district tax department?

3. Were there differences in job satisfaction level of civil servants in the Binh Chanh district tax department or not?

1.5 Research scope

This research measured the level of job satisfaction and the factors that affected to job satisfaction of civil servants who work at Binh Chanh district tax department.

The subjects of this research were the civil servants (employees) working at the Binh Chanh district tax department, who not hold management or leadership posts such as division deputy.

The research was conducted in February 2016.

1.6 Structure of the thesis

The thesis includes five sections. Section 1 is the introduction, which is an overview about the research. Section 2 presents the theoretical basis and relevant researches. Section 3 presents research model and hypotheses, the research methods used to achieve the research objectives. Section 4 presents the analysis and discussion of the research results. Finally, section 5 is conclusion about the study and propose some solutions to improve the job satisfaction of the civil servants who were working at Binh Chanh district tax department.

2 LITERATURE REVIEW

This section introduces the concepts and theories as a basis to build research model, present several definitions of job satisfaction and identify factors affecting job satisfaction.

2.1 Definition of job satisfaction

There have been many studies about the satisfaction and the factors that effect to satisfaction of the employee at the workplace in Vietnam and over the world. This satisfaction is defined and measured on both aspects: general satisfaction with job and satisfaction with the component factors of job.

2.1.1 General satisfaction with job

There are many different concepts about general satisfaction with work. According to Spector (1997) job satisfaction is how someone feels like their job and their job aspects. Kreitner and Kiniki (2007) stated that job satisfaction mainly reflect the level that employee like their job or the attitude of employee about their job. Ellickson and Logsdon (2002) argue that job satisfaction is generally defined as the level that employees feel like their job, which is an attitude based on the perception of employees (negative or positive) about their job or working environment. It means that if work environment is more meeting the needs, values and personality of the employees, job satisfaction is higher. Also, according to Vroom (1964) Job satisfaction is a state where workers have a clear orientation for effective work performance in the organization. Locke (1976) said that job satisfaction are employee really excited for their work, while Quinn and Staines (1979) argue that job satisfaction is a positive reaction to work, and according to Weiss (1967) defines that job satisfaction is an attitude about work is represented by feeling, beliefs and behaviors of employees.

2.1.2 Satisfaction with the component factors of job

According to Smith (1969) satisfaction with the components factor of job is the attitude and recognition of employees on various factor of the job, such as: job characteristic, development opportunities, supervisor, colleague and compensation. Schemerhon (1993, sited by Luddy, 2005) argued job satisfaction is the employee's reactions and feelings about different factor of their job. Luddy (2005) emphasized the component factors of the job such as title, leadership, communicating with colleagues, development opportunities, working conditions, compensation, and structure of

organization. Robbins (2002) recommended that there are the different factors such as work rewards, pay, relationship with coworkers and job security that have influence on job satisfaction.

Although there were many different concepts about job satisfaction, but overall, job satisfaction has been defined in two aspects. The first one was general satisfaction with job. The second was satisfaction when employees feel enjoy, comfortable and show positive response to component factors of their job.

2.2 Literature about job-satisfaction

2.2.1 Maslow's Hierarchy of Needs

Abraham Maslow developed the Hierarchy of Needs model in 1943, and the Hierarchy of Needs theory still remained valid today for understanding human motivation, management training, and personal development. Maslow's hierarchy of needs is often portrayed in the shape of a five-stage pyramid with the most fundamental levels of needs at the bottom and the need for self-actualization at the top.

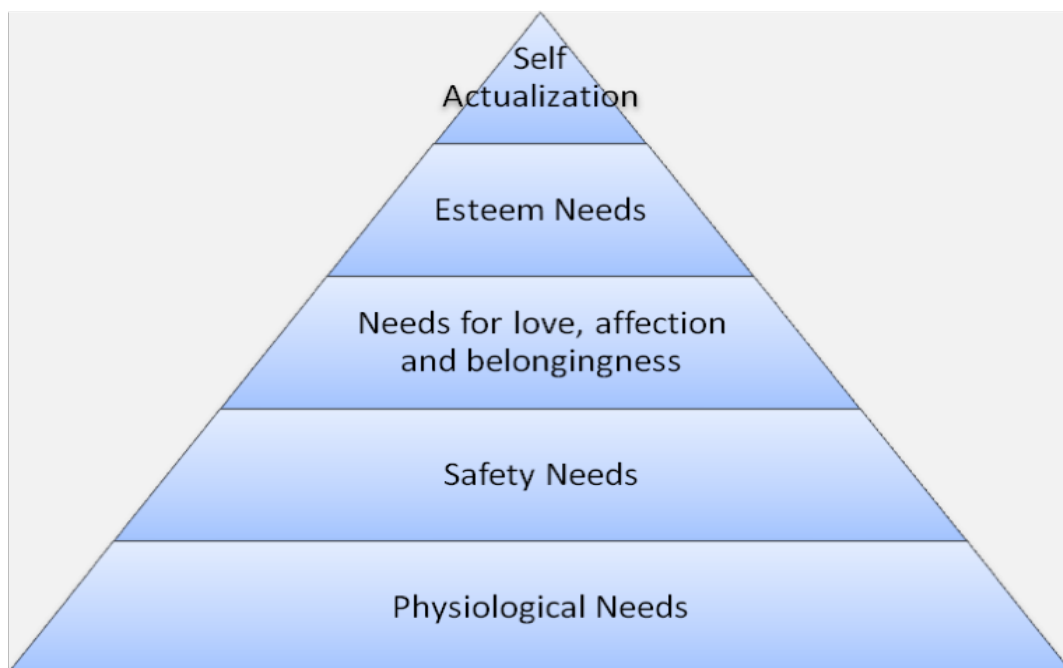


Figure 2.1: Maslow's Hierarchy of Needs (Jerome, 2013)

According to Jerome (2013), physiological needs are the lowest level of need in the Maslow's hierarchy but it is also the most important need of people. People have physical need such as

housing, clothing, food... to remain the physical live. After the physical needs have been satisfied, the higher needs would exist. They are safety needs. They are may be safety of lives and property safety. When people feel they are safe, they will needs of love, belonging or social relations, such as relationship between people, relationships between people and organizations. People are always wishing they be loved. This level of need shows that people have demand to communicate and have relationship with other around them. Above this level is the esteem needs. People have desire to be respected and recognized by others. It is the desires of people get other's attention, interest and respect. Therefore, people often desire to have high status for many people respected and admired. Over and above all these needs is the need of self-expression. It is the desire and effort to achieve the purpose. People recognized that they should perform a certain task and only feel be satisfied when the mission is accomplished.

Maslow's Hierarchy of Needs arranges human needs from low to high. The higher level is necessary to be satisfied when the lower needs are already met. This theory is considered and applied in this study because employees can have the satisfaction at work only when their needs are met. The need in this theory is mentioned as different variables, for example: the satisfaction of physiological needs, safety is reflected in the satisfaction measurement variables of income and welfare. The satisfaction of social needs and esteem is shown in the variables measuring satisfaction with colleagues, leadership, and environmental conditions of work and the satisfaction of self-expression needs to be able to now in the variables measuring satisfaction on job characteristics, opportunities for training and advancement.

2.2.2 Herzberg's two factors theory

Herzberg's theory of hygiene and motivation factors, which also referred as the two factors theory, was given by Frederick Herzberg, a psychologist, in 1959. This theory is mainly based on the analysis results of surveys conducted in Pittsburgh, Pennsylvania.

According to Hyun (2009), this theory divides the factors into two categories: motivation factors and hygiene factors. Hygiene factors include organizational policy, interpersonal relations, job conditions, career stability, supervision, salary, and guaranteed retirement fund. Motivators are personal growth, passion for the job, social responsibility, opportunity for advancement, respect, praise, recognition, and the feeling of achievement. The hygiene factors do not lead to higher levels of motivation but, without them, there is dissatisfaction. The motivation factors can truly encourage employees to work hard and enjoy their jobs. Thus, Herzberg had divided the factor into two

separated groups and suggest that, increasing motivate factors will make employees satisfaction while maintain the hygiene factors will avoid the dissatisfaction of employees. The motivating employees require reasonable maintaining of both groups motivation and hygiene factors. Responsibilities of the management are not only eliminating dissatisfaction but also creating satisfaction of employees in their works.

Herzberg's two-factor theory



Figure 2.2: Herzberg's two-factor theory (Hyun, 2009)

2.2.3 Adams's equity theory

John Stacey Adams, a behavioral psychologist, launched equity theory in 1963. According to this theory, if the organization create fairness will help strengthen the relationship of the employees to organization, motivate and increase their satisfaction, which will help they work efficiently and have a strong attachment to the organization. In contrary, when employees feel that they contribute more than what they get, they will lose the excitement and enthusiasm for the job. Then, each employee will express their dissatisfaction in many ways, such as reducing the excitement, lack of effort in working ... In serious cases, they may have disruptive actions or resign to find new job.

This theory says that to create fairness in organizations, the leaders and managers need to consider and assess the balance between the contribution of each individual in the organization and the results they get and find out every measure to balance them. The individuals work for the common goals of the organization only when they feel justice.

Equity theory requires proportionality between dedication and enjoyment. Principle that benefits and obligations are commensurate must be respected in each organization. When the benefits of individuals are respected will have the effect of encouragement. Benefits should be distributed equitably based on capabilities, qualifications, effort, enthusiasm, hard work, flexibility, loyalty, efficiency and effectiveness at work, contribution of the each individual's to the organization. The benefits that individuals get may be wages, bonuses, benefits, and opportunities learning, recognition and promotion...

Applying Adams' equity theory in this study, civil servants will gain job satisfaction if they realize that they are treated fairly from the salaries, training opportunities to the recognized or support of superiors...

2.2.4 Vroom's expectancy theory

In 1964, Victor Vroom had launched one of the most important resource management theories, which is known as expectancy theory. According to the theory, people's perception about expectations in the future had determined the behavior and motivation of them in current. In the other words, a person will act in a certain way based on the expectation of a certain result or the attractiveness of that result. According to Lee (2007), this theory revolves around three basic concepts:

- Expectancy is the belief that good performance has the source from the effort. This concept is influenced by factors exist in the relationship between effort and performance such as: the availability of appropriate resources (time, people...), ability to perform task and the support necessary to perform the task (information, supervision, direction...).
- Instrumentality is the belief that rewards or outcome have the source from good performance. The relationship between the performance and outcome, which may be affect by specific factors such as: the clarity of the links between performance and outcome that employee receives, trust in fairness and transparency, efforts to encourage work.

- Valence is the level of importance of the outcome with the employee. This concept is expressed through the relationship between outcome and personal goals, may be affected by the individual's interest about the outcome, efforts to encourage work, the commensurateness between performance and rewards

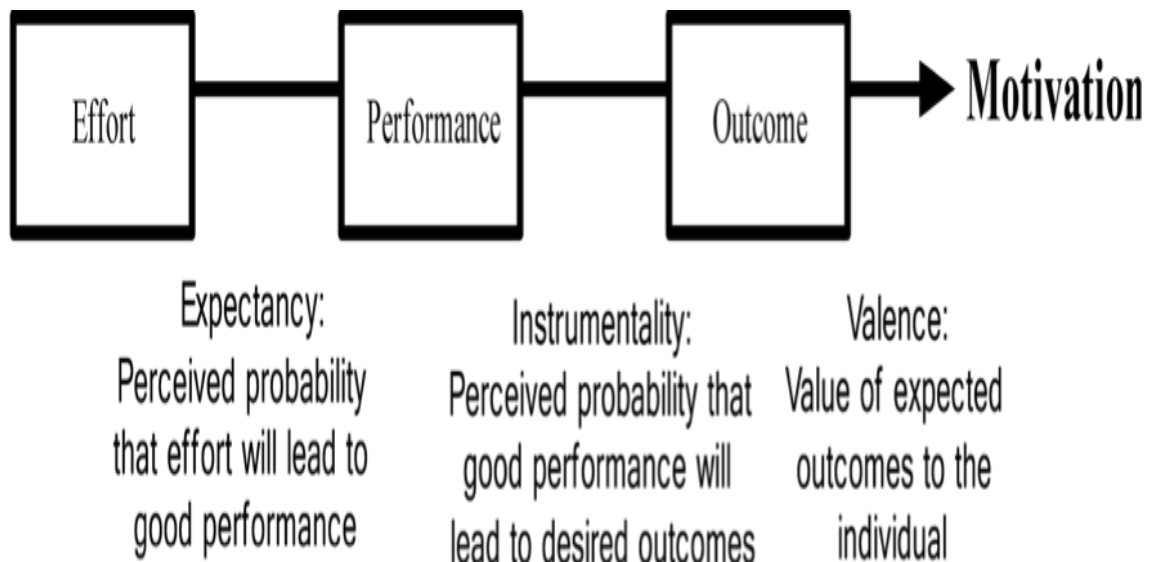


Figure 2.3: Vroom's expectancy theory (Lee, 2007)

Vroom said that employees are motivated only when their perception of all three concepts is positive. In other words, they believe that their efforts will produce better performance, which will lead to rewards that make sense and fit with their individual targets.

Base on the theory, we found that want employees to be motivated towards certain goals (goals associated with the objectives of the organization), we must make employees have awareness that the efforts of them will bring them the rewards that they want. In purpose to create that awareness at employees, we need create job satisfaction at employees, in other words, make they be satisfied with the current working condition and environment, satisfaction with superiors, colleagues, thereby making them more believed efforts will lead to the rewards and outcome that they want. Satisfaction about fairness will help employees believe that their working performance will be recognized and they get rewards from the organization.

In summary, we found that different theories have different views about the factors determining job satisfaction. All the theories above have in common is to bring job satisfaction; the managers need to meet certain needs of the employee. For Maslow, the demand that are needs of food, clothing, housing, safety, having positive social relationship, be respectful and to express themselves....

Herzberg arranged factors in two groups that are hygiene and motivation but the ultimate goal is to satisfy the needs of employee. Adam emphasizes the need an equal treatment of the leader to subordinates. Vroom suggested that to push employees towards a certain goal must make them be aware that their efforts will bring the rewards they deserve.

2.3 Empirical researches related to job satisfaction

Many organizations used different techniques like survey to find out what are the employees expectations and perceptions about their jobs (Kinicki and Kreitner, 2007). There are many studies to analyze causes that lead to job satisfaction; and each research have own viewing and interpretation through their study.

The model evaluation job satisfaction is also developed early. One of the most popular models is the Job Descriptive Index (JDI), which was developed by Smith, Kendall, and Hulin in 1969 from Cornell University. The JDI is designed to measure employee's satisfaction with their job, including satisfied to five indicators: coworkers, the work itself, pay, opportunities for promotion and supervision.

JDI indicators was be used by Luddy (2005) to study the employees' job satisfaction at the Institute of Public Health in Western Cape, South Africa. Luddy examined satisfaction base on five elements of job satisfaction, such as work, remuneration, supervision, promotion and co-workers. The results showed that employees at the Institute of Public Health in the Western Cape are most satisfied with co-workers, next is job characteristic, the supervision of management. Promotion opportunities and salary are factors that these employees feel dissatisfied.

Kim (2009) used JDI indicators to study government IT employees' job satisfaction in the United States. The results showed that the JDI indicators reflected the satisfaction level of employees work there. The job clarity, effective communications with management, a participatory management approach, and organizational support of career development, opportunities for advancement and family-friendly policies are all significant factors affecting job satisfaction among state government IT employees.

In the research to determine the job satisfaction of employee in the State Treasury Department of Khanh Hoa province, Luong (2012) had used the research model, which made with a number of independent variables that were taken from JDI, includes salary, supervisor, training and promotion,

colleagues, job characteristics, working conditions and allowances. The results were used to analyze, measure impact of each factor in the job satisfaction of employees. After analysis, the authors confirmed that all variables in the research model had positive influence to job satisfaction of employees in the State Treasury Department in Khanh Hoa province. Results showed importance level of variables influenced to job satisfaction was arranged in descending as follows: salary, opportunities for training and promotion, working conditions, job characteristics, allowances, superiors and colleagues. Also, the study recognized the limitations because of sampling techniques, the results of research that reasonable but overall meaning not too high. The factors affect to satisfaction of employees often change regularly according to the diverse needs. Moreover, there are also other factors such as benefit, information ... also impact on the satisfaction of the employee but had not been detected in the research.

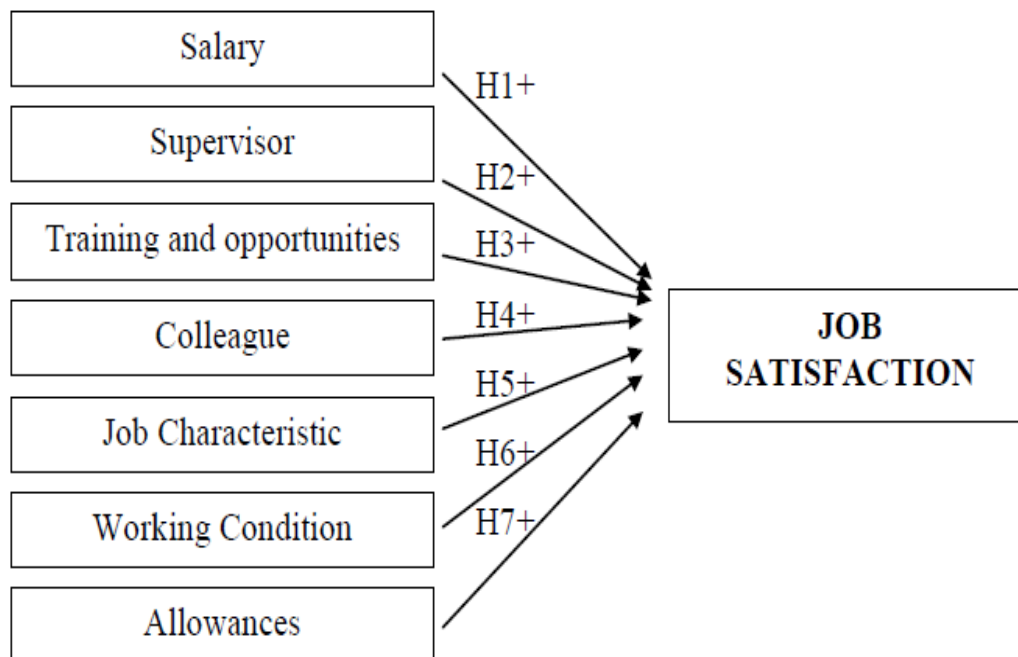


Figure 2.4: Luong’s (2012) research model

Chau (2009) had studied the factors that affected job satisfaction of official staff in Ho Chi Minh City. The author has proposed research model, which includes six factors: salary, supervisor, training and opportunities, job characteristics, basic allowances and further allowances used to measure the level of employees’ job satisfaction. The results showed that six factors have significant influence to job satisfaction of employees who works in offices in Ho Chi Minh City. Three factors that have strong influence is satisfaction with income, job characteristics and superior;

and three factors that have weaker influence is satisfaction with training and advancement, basic welfare and further welfare. The result also demonstrated what the employers could do to improve the job satisfaction of employees.

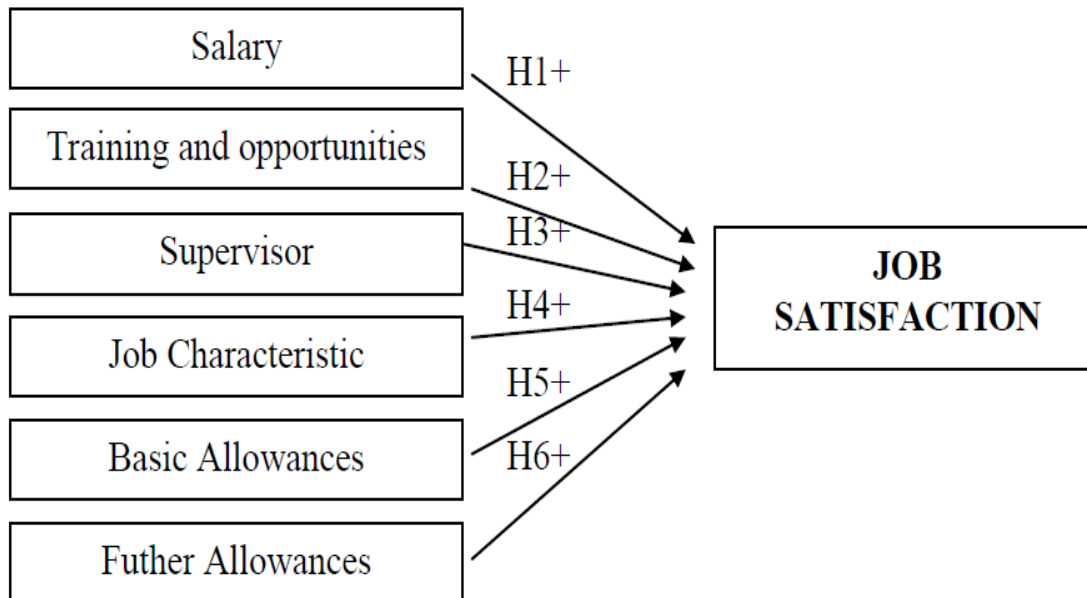


Figure 2.5: Chau’s (2009) research model

Nguyen (2011) had given the basic factors affecting employee job satisfaction in his research that measured the job satisfaction of employees in Duc Nhan KonTum Joint Stock Company. The research model proposed seven factors that affecting the level of employee job satisfaction, included: job characteristic, salary and allowances, colleagues, training and promotion, working conditions, supervisor and achievement assessment. The results showed that only four factors affecting employee job satisfaction at Duc Nhan KonTum Joint Stock Company were: salary and welfare, training and promotion, achievement assessment and job characteristic. The research has demonstrated that the “salary and allowances” had the strongest affect to job satisfaction, followed by "training and promotion” and the two factors "performance assessment" and "work". Through analysis, the research recognized that the level of employee satisfaction in company is not high. In addition, the authors also determined limitation of the research, that were not have a compare with other companies that in same sector to create a common measurement; and research is done at the time of fluctuation in prices and the cost of living, which are outside social conditions affected the attitudes of the respondents, maybe able to make research results are not exactly.

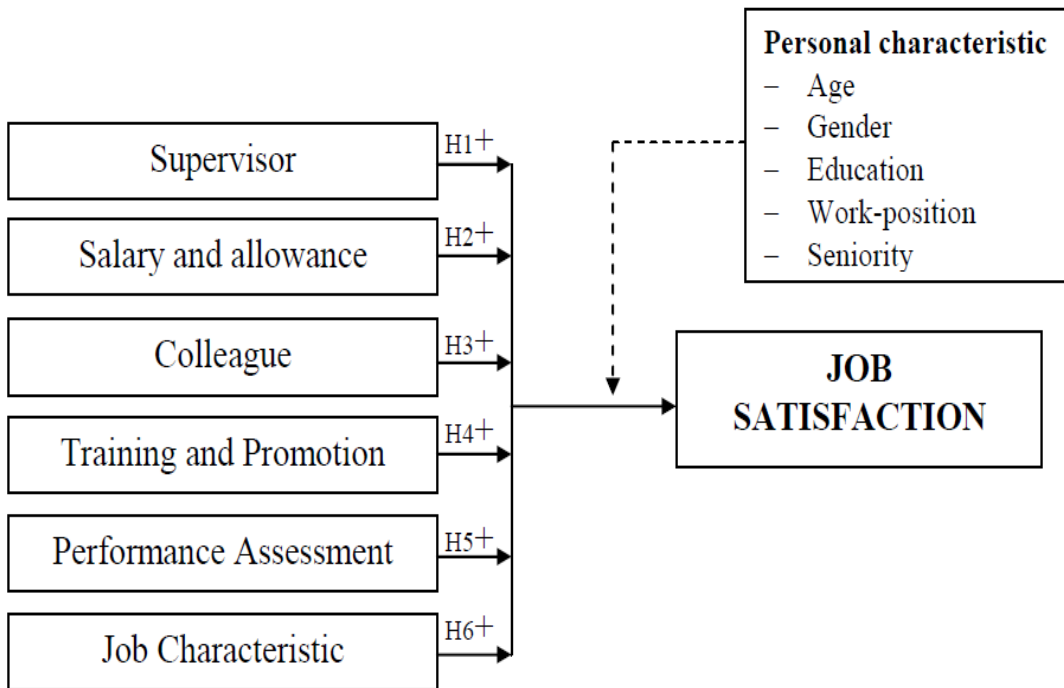


Figure 2.6: Nguyen's (2011) research model

2.4 Synthesis: Factors affecting job satisfaction

Through the studies about job satisfaction in different fields as well as in different countries, it can state that the researchers use JDI quite commonly in their study to understanding the level of employees' job satisfaction, and these studies prove that indicators in JDI reflect job satisfaction of employees. JDI is considered as the good model to evaluate employee's job satisfaction because of its content and reliable concepts (Price, 1997). It also proves that job satisfaction of employees is likely to depend on five factors is the satisfaction of compensation, job characteristic, development opportunities, superiors, and colleagues. This is also the answer for the research question that "What are certain factors that affect the job satisfaction of civil servants in the Binh Chanh district tax department?"

2.4.1 Compensation

The Business Dictionary defines compensation as the sum of direct benefits (such as salary, allowances, bonus, commission) and indirect benefits (such as insurance, pension plans, vacations) that an employee receives. The compensation in this research is the sum of direct benefit and indirect benefit that an employee, who works in Ho Chi Minh City Tax Department receive,

includes total amount of incomes, insurance regulations, vacation regulations, and support from the Union.

2.4.2 Job characteristic

According to Hackman and Oldham (1974), the job that bring to employees the satisfaction and high performance if it was designed that meet the following characteristics: matching employee's qualifications; has a certain importance for organization; allows employees to participate in various tasks and self-control their work. In this research, the job characteristic is examined in aspects, such as: job matching capabilities; job has interesting and challenging; and job improve employees' skill and knowledge.

2.4.3 Development opportunities

Development opportunity in this study is contains two factors that opportunities to improve specific skill and knowledge; and fairness recognition about the result of employees' work. In the other words, they are the training and promotion opportunities. Training is the process of educating the skills which necessary to perform a specific job in organization; while promotion is moving from one job position to other job position that is more important and authorized in organization. This study combines these two factors into one indicator to evaluate job satisfaction because actually, it is common that the purpose of training employees is improve working skills and promote to higher positions. In this study, development opportunities factor is analyses in aspects, such as: having many opportunities for training and promoting; efficient training courses; clearly promotion regulations.

2.4.4 Superior

Superior is the person at a higher position in a company or organization. Within the meaning of study, superiors are directly managing subordinates. Job satisfaction that come from the relationship between superiors and their subordinates include easy communication with superiors (Ehlers, 2003), the support when necessary (Wesley and Muthuswamy, 2008), the attention of superiors (Bellingham, 2004), the employees protection as needed (Linden and Maslyn, 1998, was criticized by Dionne, 2000), the capacity of superiors (Weiss, 1967), the recognition of employees' contributions, fair treatment to subordinates (Warren, 2008).

2.4.5 Colleagues

According to Oxford Dictionaries, colleague is the people who work together, especially in a profession or a business. With the meaning of this study, colleague is the people who work in the same organization or partners together perform a certain task under element such as: friendly, well coordinated, and ready to help. According to Babin & Boles (1996) in their study, the good relationship between colleagues could increase the organization performance and job satisfaction of employees. Beside that, colleague trust was a significant predictor of employee's perceived organizational support, decreased the turnover intention and also increases commitment of employees to organization (Ferres, Connell and Travaglione, 2004).

3 RESEARCH METHODOLOGY

Section 2 presented the review over the relevant research literature. Section 3 aims to introduce hypotheses, research model and designing the research process

3.1 Hypothesis development

Within the scope of this study, the factors that affect job satisfaction based on JDI indicators including: compensation, job characteristic, development opportunities, superiors, and colleagues.

There are many studies about the relationship between compensation and job satisfaction. The result in the study of Nguyen (2011) has demonstrated that the salary and welfare had the strongest affect to employees' job satisfaction. In the study of Wenshu and Smyth (2010), they conclude that satisfaction with income is the most obvious element of job satisfaction. The result of their study had showed that those in the samples earning which are above the average income in their firm had tend to be more satisfied in job than the others that earning less than the average income. Employees' income level and employees' job satisfaction had a significant relationship (Bakan and Buyukbese, 2013). Receiving high income for the job had been motivated the employees, and they feel be more satisfied with their job. Takei, Sakamoto and Murase (2009) determined both absolute income and relative income have positive effects on job satisfaction even after controlling for demographic characteristics, job position, and year of the survey. According to Artz (2008), beside the income, welfare has an important role in determining the level of job satisfaction. First, the welfare is part that constitute of payment for employees, which affect job satisfaction. Second, welfare sometimes substitutes salary. In Vietnam, the welfare that employees are most concerned includes insurance regulations, vacation regulations, and support from the Union. However, compensation is a factor to increase job satisfaction but not a major one (Al-Zoubi, 2012). Compensation may affect job satisfaction effectively if other job characteristics are positive and adequate.

According to these researches above, compensation is one of the important factors contribute to the satisfaction of employees in their job. This is the biggest concern of the employees. Raising compensation is not only the target but also is condition to attract the high quality workforce. This means that the employees are more satisfied with their job when the compensation is higher. It is expected that:

Hypothesis 1: The Binh Chanh district tax department employees' satisfaction with compensation is positively associated with job satisfaction.

Weiss (1967) and Bellingham (2004) suggest that job need to be consist with employees capacities to get their satisfaction. Boeve (2007) conducted a study about job satisfaction of employees at medical schools in the United States. The results showed that factor job characteristic is strongly correlated with job satisfaction of teachers at school. The findings in study of Wright and David (2003) add confidence to belief that the specific job characteristics and work context, which commonly associated with the public sector, significantly affect employee's job satisfaction. Employees expect many things from their job. It is not only about compensation, but also the job characteristics that match their professional, capacity. It is expectation of all employees, and also important factor for employee have strong attachment to their organization. From the result of the studies above, suggest that job characteristic influent to the employees' job satisfaction, therefore I propose the following hypotheses:

Hypothesis 2: The Binh Chanh district tax department employees' satisfaction with job characteristics is positively associated with job satisfaction.

Jones, M. K, Jones, R. J., Latreille and Sloane (2009) proved that training had positive and significant association with job satisfaction. Schmidt (2012) appreciated importance of training within the company. Results of his research have shown satisfaction with job training has clear relationship with job satisfaction in general, and with the increasing importance of continuous learning and education in career, importance of training in making employee satisfy will increase. Go along with efficient training system, a fair promotion process also positive influent to employees' job satisfaction. Garcia-Izquierdo, Moscoso, Ramos and Villagrasa (2012) stated in their study that the effect of promotion methods on organization and job satisfaction is great relevance. Managers and supervisors must ensure that promotion systems are fair and unbiased in order to enhance job satisfaction. The fairness promotion process is an important component of job satisfaction. Employees perceiving fairness in pay and promotions were more likely to feel satisfied with their jobs than employees who perceiving that less fairness or unfairness (Witt and Nye, 1992). Training becomes to be an importance for the development of the organization, and also essential to ensure for a long-term development of employee. Training opportunities that organizations give to employee had high-motivated affect. On the other side, promotion opportunities are extremely motivation to promote employee working enthusiastically. According to many employees, salary or

income revenue is not the solution to satisfy their needs but the position or job title is. According to these studies, it is expected that:

Hypothesis 3: The Binh Chanh district tax department employees' satisfaction with development opportunities is positively associated with job satisfaction.

Stringer (2006) operated a study to explore the situation that when leaders and followers have high quality effective relationships. At the effective relationship, the leaders and followers share mutual trust, more comfortable, accomplish more, and the overall performance of organization is improve. The results of this study provide evidences that high-quality supervisor–employee relationships are positively relationship with employee's job satisfaction. The study of Chueng, Wu and Wong (2013) indicated that job satisfaction could be predicted by a good relationship between Japanese supervisors and their subordinates. The study of Wheelless and Howard (1984) showed that the quality of communication between supervisor and employees had meaningful related to the job satisfaction. For most employees, the leader's behavior is a key factor determining satisfaction. Satisfaction of employees increases as their leaders knowledgeable, friendly, support and protection employees as needed, fair recognition and treatment to employees. According to these studies, it is expected that:

Hypothesis 4: The Binh Chanh district tax department employees' satisfaction with superior is positively associated with job satisfaction.

For the majority of the job, the time each employee working with his or her colleagues is much more than time to work with their superiors. Therefore, similar relationships with superiors, colleague relationships also affect the level of employees' job satisfaction. The employees expect the support of colleagues when necessary (Hill, 2008). Also, employees and their colleagues should commit to work together achieve the best performance (Bellingham, 2004). Besides that, colleagues also should be trustworthy (Chami and Fullenkamp 2002). According to Luddy (2005) study result, the employees at the public health institution in the Western Cape expressed satisfaction with their co-workers, followed by the nature of the work and the supervision they receive. Naeem, Sentosa, Nejatian and Piaralal (2011) operated a study to analyze the level of job satisfaction of civil servants in Maldives. The findings indicated that civil servants were satisfied with their job in general and satisfied with their coworkers. Employees will be excited with the work when they have good colleagues. The colleagues together working with them daily and together overcome all

difficulties. From the result of studies above, it propose that having friendly and supportive colleagues contribute to increased job satisfaction.

Hypothesis 5: The Binh Chanh district tax department employees' satisfaction with co-worker relationship is positively associated with job satisfaction.

The hypothesis above had answered the research question that “How these factors affect to the job-satisfaction level of civil servants in the Binh Chanh district tax department?”

3.2 Research Model

The proposal research model contains five factors that affect to job satisfaction of civil servants who are working at Binh Chanh District tax department and personal characteristics to analysis the different of satisfaction level.

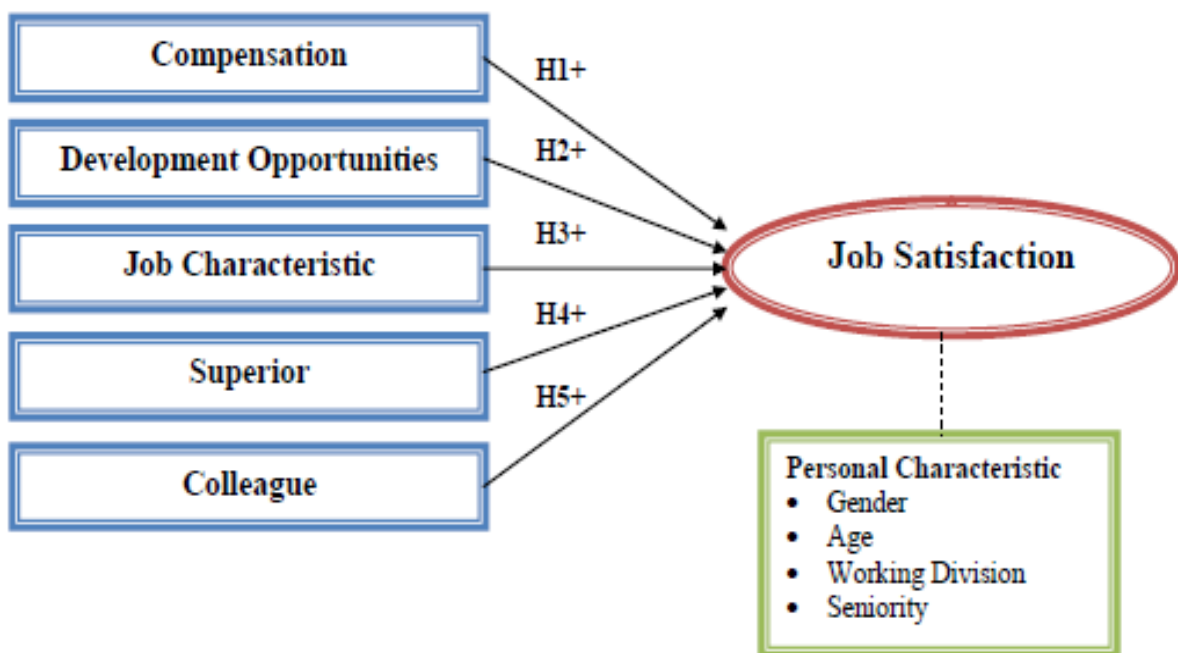


Figure 3.1: Research Model

H1: Civil servant satisfied with compensation is positively associated with job satisfaction.

H2: Civil servant satisfied with development opportunities is positively associated with job satisfaction.

H3: Civil servant satisfied with job characteristic is positively associated with job satisfaction.

H4: Civil servant satisfied with superior is positively associated with job satisfaction.

H5: Civil servant satisfied with colleague is positively associated with job satisfaction.

3.3. Case Binh Chanh District Tax Department

In this study, the Binh Chanh district tax department has been selected to study their employees' job satisfaction. There are twenty-four districts in Ho Chi Minh City, and Binh Chanh is the biggest district in the acreage and industry sector. Economic structures of the district are mainly base on the industry sector with the expanding of factories and industry zones. Thus, the tax management in Binh Chanh district had received a special attention from the Ho Chi Minh City People Committee. According to report of Division of Personnel, currently, there are 238 civil servants working at Binh Chanh district tax department, while the average number of civil servant at the remains others tax departments in the city is approximately 80. Besides that, because of the similar in the organizational structure, human resource manage policies, personnel situation between Binh Chanh district tax department and other ones, and also the suggestion of the leaders of department, the author had chose Binh Chanh district as the case to study job satisfaction of civil servant in Ho Chi Minh city tax sector.

The Binh Chanh district tax department had been founded in 1990 by Decision No.315-TC/QĐ-TCCB of the Minister of Finance about the establishment of district-level tax departments, on the foundation of merge the divisions of Industry and Commerce Tax, Agricultural Tax departments and State-owned revenue divisions of Financial and Price Board. Since the establishment, Binh Chanh District Tax Department had growing in all aspects. Especially, the implementation of state budget revenue missions, continuously accomplish objectives, contribute to the development of the Binh Chanh district and Ho Chi Minh City, had been recognized by the leader of the district committee and leaders of tax sector.

Binh Chanh District Tax Department is tax service organization under the Ho Chi Minh City Tax Department, has the function of organizing the work of tax administration, charges, fees and other revenues of state budget inbound of Binh Chanh district in accordance with law.

There are twelve divisions at Binh Chanh district tax department

- Division of Administration, Personnel, Logistics, Finance and Tax Prints;

- Division of Taxpayer Services and Propaganda;
- Division of Tax Declaration, Accounting and Informatics;
- Internal Inspection Division;
- Division of Debt Collection and Enforcement;
- Division of Registration Tax and other Revenue;
- Division of Tax Examination No. 1;
- Division of Tax Examination No. 2;
- Division of Tax Examination No. 3;
- Division of Personal Income Tax No. 1;
- Division of Personal Income Tax No. 2;
- Division of Personal Income Tax No. 3.

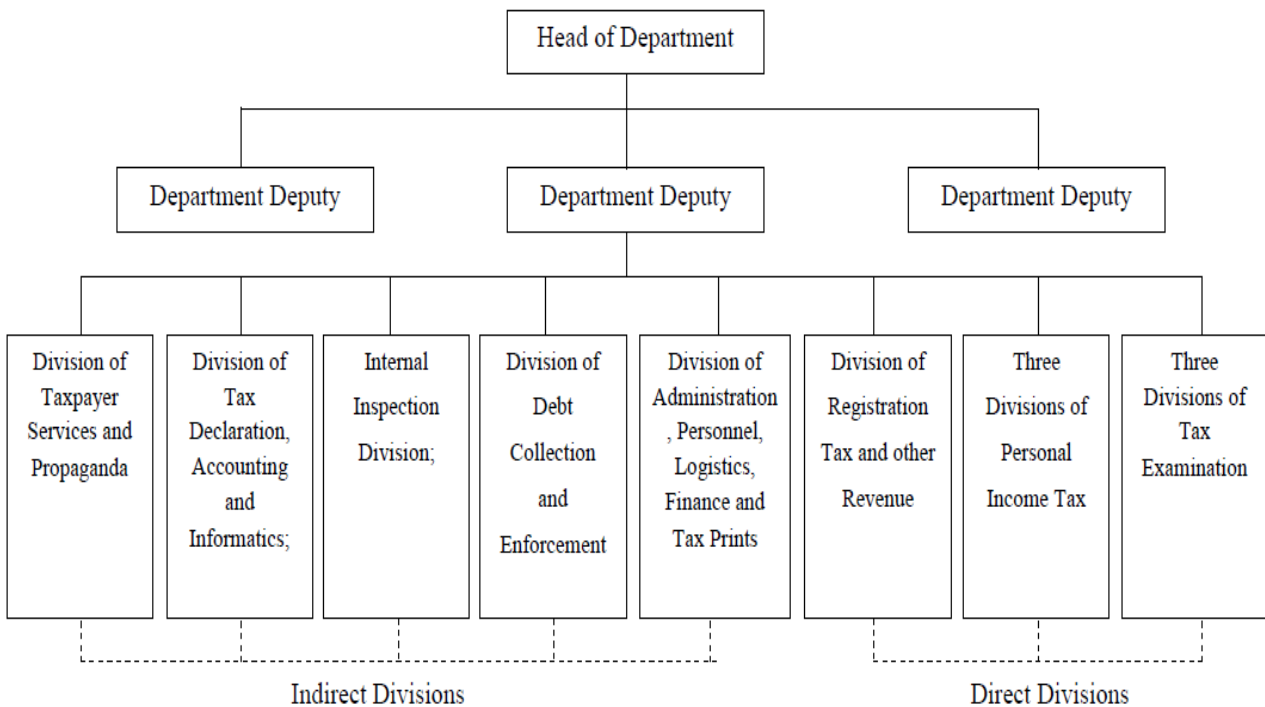


Figure 3.2: The Binh Chanh district tax department's organization structure

Total number of civil servants who are working at Binh Chanh district tax department is 238.

About the education level:

| Education | Number civil servant | Percentage |
|-------------------------|----------------------|------------|
| Post-graduate | 8 | 3% |
| University graduate | 221 | 93% |
| Junior college graduate | 9 | 4% |
| Total | 238 | 100% |

Table 3.1: The education level of employees in Binh Chanh District tax department

However, the subject of this research is the ordinary civil servant, who not holds any post such as division deputy and above at Binh Chanh District tax department. There are 27 civil servants who hold post such as division deputy, head of division, department deputy and head of department, so the population of this research will be 211 and allocate according to working-division as below:

| Working-division | Number civil servant | Percentage |
|--|----------------------|------------|
| Division of Administration, Personnel, Logistics, Finance and Tax Prints | 14 | 7% |
| Division of Taxpayer Services and Propaganda | 35 | 17% |
| Division of Tax Declaration, Accounting and Informatics | 24 | 11% |
| Division of Internal Inspection | 7 | 3% |
| Division of Debt Collection and Enforcement | 9 | 4% |
| Division of Registration Tax and other Revenue | 31 | 15% |
| Divisions of Tax Examination | 46 | 22% |
| Divisions of Personal Income Tax | 45 | 21% |
| Total | 211 | 100% |

Table 3.2: The working division of employees

3.4 Designing research process

This study consists of two main stages: pilot studies and main study. The pilot study uses the qualitative method while the main study uses quantitative method. The research steps are showing in the following figure.

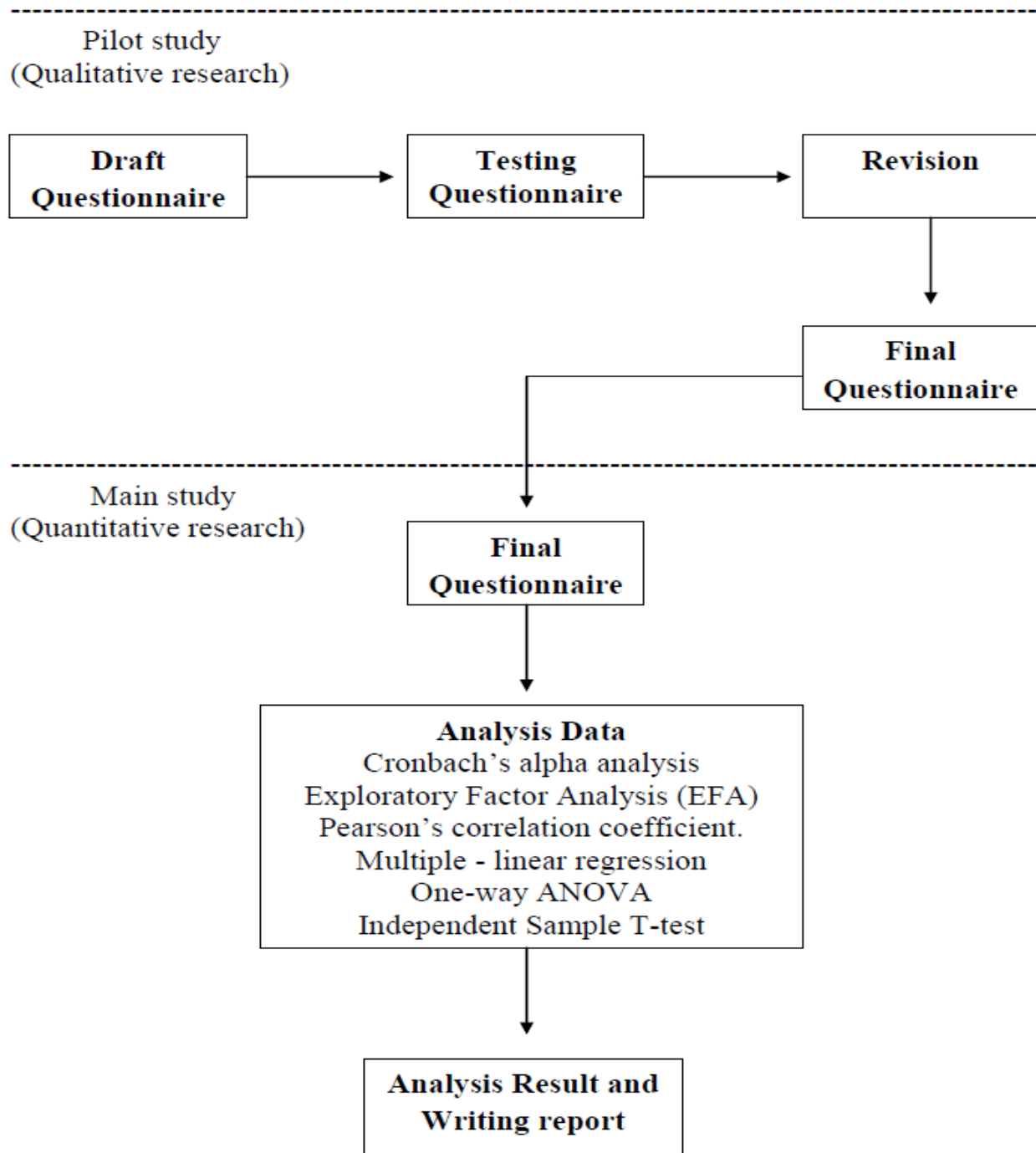


Figure 3.3: Research Process

3.4.1 Pilot study

According to Van Teijlingen and Hundley (2002), the reason for conducting a pilot study is research instruments' developing and testing, such as a questionnaire. Pilot studies can be based on quantitative or qualitative methods or both of them. Tashakkori and Teddlie (2010) suggested that researchers might use the results of qualitative data to design a subsequent quantitative phase of the study. The qualitative data in pilot study might involved using in-depth interviews to recognize the issues to be addressed in a questionnaire survey, such as the wording and the order of the questions, or the scale of answers on multiple-choice questions; testing the research process, such as the different ways of distributing and collecting the questionnaires.

In the practical of this study, pilot study is desk research, conducted through qualitative research methods. The purposes of qualitative research are creating measurement scale and design a questionnaire form. Based on the literature review of job satisfaction, the author had developed the preliminary measurement scale (see Table 3.3). All the factors of preliminary measurement scale are original from previous studies with citing. Base on the preliminary measurement scale, the draft questionnaire has designed (see Appendix 1), including 37 unstructured-questions and also personal information such as gender, age, education, working division and seniority, used to screen and collect the personal information of respondents. Then this draft questionnaire was tested with small group of civil servants to check applicable and reasonable before implementing main study. The draft questionnaire was discussed by directly interview with twelve key employees of Binh Chanh district tax department (one employee each division), who are experts, rich of experiences, for purpose testing concepts and attributes that affect job satisfaction and also expression, language use in the draft questionnaire. This step may consider as testing the reliability and validity of the research instrument in the pilot study. The misunderstanding mistakes or duplicated issues (between the observed variables) had been be mentioned by the interviewees, to ensure that the questionnaire could be understood more clearly and easily. The result of this pilot study was used to construct an official measurement scale and official questionnaire for main research, which contains 32 structured-questions and also adjusted personal information such as gender, age-group, working division and seniority (see Appendix 3)

3.4.2 The main study

The main study with quantitative method is carried out right after the official questionnaire accomplishing, which had been adjusted base on the result had learned from the pilot study.

According to Muijs (2010), the quantitative method is a research method that explain the phenomena by collecting quantitative data, which will be analyzed by the mathematical methods. The quantitative data may be collected through the questionnaire surveys.

In this study, the quantitative data was the responses of the civil servants in the questionnaire survey, which was designed base on the mathematical scale. According to Muijs (2010), survey research is the most popular quantitative research design in the social sciences. Subject of this study were civil servants who are working in the Tax Department in Binh Chanh District. Civil servants of Binh Chanh district tax department will be contacted to collect research data. The pencil-and-paper survey was sent to respondents with the support of Division of Administration and Personnel.

The response data were analyzed by the mathematical method. There are several statistical data analysis software packages use to do quantitative data analysis, however, the most widely used package in social research is Statistical Package for the Social Sciences (SPSS) (Muijs, 2010).

The SPSS 20.0 software was used to analyze this study's survey data to assess the measurement scale, testing research model and hypotheses, in specific:

First was assessing the reliability of measurement scale. This step is the evaluation of measurement scale's quality. The assessment of scale reliability in this study was a measurement of the internal consistency reliability, which be calculated by coefficient alpha. The internal consistency reliability in this study was tested by Cronbach's alpha. Cronbach's alpha is one of the most popular statistical tools to assess the reliability of the scale in research today (Santos, 1999). According to Tavakol and Dennick (2011) and Muijs (2010), the acceptable value of Cronbach's alpha is ranging from 0.7 to 0.9. Besides that, any variables which have the value of Corrected Item – Total Correlation below 0.4 or Alpha if Item Deleted over the Cronbach's alpha would be considered to be omitted to improve the reliability of measurement scale (Hair, Anderson, Tatham and Black, 1998).

After assessing the reliability of the measurement scale and eliminate the variables that were not reliable enough, the Exploratory Factor Analysis (EFA) was also applied to test the validity of the measurement scale. Muijs (2010) stated that the validity answers the question that whether we are measuring what we want to measure and is the most important aspect of measurement. The function of exploratory factor analysis are reducing large number of observed variables into a smaller set of components or factors; evaluates the measurement scale's validity; and refinement of the research model (Williams, Brown and Onsman, 2012). Williams, Brown and Onsman (2012) suggested that

before extraction of the factor, should assess the suitability of the respondent data. The assessing is based on the Kaiser-Meyer-Olkin (KMO) index and significant of Barlett's Test of Sphericity. If the KMO index greater than 0.5 and Sig. of Barlett's Test less than 0.05, the factor analysis is suitable. Besides that, according to Ledesma and Valero-Mora (2007), the K1 rule, which proposed by Kaiser in 1960, determined that only the factors that have Eigenvalues greater than one are retained in the research model.

Next was the looking at the relationship between the independent factor with the dependent factors, as well as among the independent factors by Pearson's r correlation coefficient. The purpose to run Pearson analysis is checking whether or not the linear relationship between the independent factor with the dependent factor, because the key assumption of multiple linear regression is linear relationship between factors; and also recognized the multicollinearity if independent factors have strong relationship with each other. According to Muijs (2010), the Pearson's r coefficients has the value from -1 to +1, with +1 indicating a perfect positive relationship between factors and -1 is a perfect negative relationship, while 0 mean there are no relationship between factors. Besides that, the statistical significance of relationship must be less than 0.05, in some case must be less than 0.01. As for the strength of the relationship, closer to +1 or -1 determine stronger, the closer to 0 determine weaker, in detail: less than +/-0.1 is weak relationship, from +/-0.1 to +/- 0.3 is modest relationship, from +/-0.3 to +/-0.5 is moderate relationship, from +/-0.5 to +/-0.8 is strong relationship and from +/-0.8 to less than +/-1 is very strong relationship (Muijs, 2010).

An important step in analyzing the study's survey data is using multiple - linear regression to determine the impact level of independent factors to dependent factor. The dependent factor in multiple - linear regression must be continuous (Muijs, 2010). According to Muijs (2010), in multiple linear regression analysis, R-square will present the how well the independents factor together predict the dependent factor, B index present the amount dependent factor change if independent factor goes up by 1, and Beta β index determined which independent factor has strongest effect to the dependent factor. On the other hands, Muijs (2010) stated that there are several conditions need to met before using the regression analysis, such as relationship between factors is linear and no multicollinearity.

After the model has been processed, one-way analysis of variance (one-way ANOVA) and Independent Sample T-test set out in this study to test whether there were differences in the level of job satisfaction of civil servants according to personal characteristics. According to Muijs (2010),

one-way ANOVA is used to compare more than two groups, while T-test is used to compare two groups. In the one-way ANOVA, it must calculate a post hoc test to see which of group we are comparing that differ form each other. In the T-test, the dependent factor must be continuous and the sample must have been randomly selected from the population (Muijs, 2010).

3.5 Variables and measurement

3.5.1 Preliminary variables measuring job satisfaction

The preliminary measurement scale of this research had been created base on the references of the previous studies with citing and the through the qualitative research by the interview with experts, rich experience civil servants. They were adjusted and supplemented as appropriate to the characteristics of the tax service and the thesis objectives.

Preliminary measurement scale contained 6 factors with 37 observed variables, which independent factors were satisfaction about compensation, job characteristic, development opportunities, superiors and colleagues, while dependent factor was job satisfaction in general.

Five-point Likert scale was applied in the draft questionnaire, be used to measure the value of observed variables, which has point 1 is “strongly disagree” and point 5 is “strongly agree”.

| Factor | Observed variables | | Sources |
|--------------------|--------------------|---|--------------|
| Compensation (SCP) | SCP-01 | Salary is commensurate with the work | Luong (2012) |
| | SCP -02 | The allowance at a reasonable level. | |
| | SCP -03 | I received satisfactory bonuses from my work efficiency | |
| | SCP -04 | Salaries, bonuses and allowance are distributed equitably. | |
| | SCP -05 | Vacations are organized annually for employees. | |
| | SCP -06 | Department are creating conditions for me to be on leave, sick leave when required | |
| | SCP -07 | Department are in full compliance with the policies of social insurance and medical insurance | |

| | | | |
|---------------------------------|---------|---|--------------|
| | SCP -08 | Department has the union protect the legitimate rights of employees | |
| | SCP -09 | I do not worry about losing my jobs in the department | |
| | SCP -10 | Other benefits of the department are well | |
| Development opportunities (SDO) | SDO-01 | The employees get fully training to perform their job well | Luong (2012) |
| | SDO-02 | The training program is relatively good. | |
| | SDO-03 | Departments are creating conditions for employees to study to improve professional and work skills. | |
| | SDO-04 | Promotion opportunities are fair and proportionate to the capacity of all employees. | |
| Superior (SSU) | SSU-01 | I have no difficulty in communicating with superiors | Luong (2012) |
| | SSU-02 | Superiors support their employees. | |
| | SSU-03 | Superior really interested in me | |
| | SSU-04 | Superiors consider to talents and contributions of employee | |
| | SSU-05 | Superior willing to defend me in front of others when needed | |
| | SSU-06 | I can decide how to do the my job and duties | |
| | SSU-07 | Superiors have equal treatment between employees. | |
| Colleagues (SCO) | SCO-01 | My colleagues treated equally with subordinates | Luong (2012) |
| | SCO-02 | Colleagues are friendly, enthusiastic. | |
| | SCO-03 | My colleagues are dedicated and committed to complete the work well | |

| | | | |
|-----------------------------|--------|--|--------------|
| | SCO-04 | My colleagues are reliable. | |
| Job characteristic (SJC) | SJC-01 | The work has interesting and challenges, requires many different skills. | Luong (2012) |
| | SJC-02 | Employees always know clearly about their work. | |
| | SJC-03 | Employee's work has a certain importance for the operation of the department | |
| | SJC-04 | Employee are entitled to decide some issues of work within my capacity | |
| | SJC-05 | Employees get feedback and advices from superiors about job performance | |
| | SJC-06 | The work matching capacities and strengths of employees. | |
| Employee Satisfaction (GJS) | GJS-01 | I am satisfied with the compensation. | Luong (2012) |
| | GJS-02 | I am satisfied with the job characteristic. | |
| | GJS-03 | I am satisfied with the development opportunities. | |
| | GJS-04 | I am satisfied with the supervisor. | |
| | GJS-05 | I am satisfied with the colleagues. | |
| | GJS-06 | In general, I am satisfied with my current job | |

Table 3.3: Preliminary measurement scale

3.5.2 Qualitative research

Base on the preliminary measurement scale as above, the author created a draft questionnaire, which used to conduct a direct interview and also group discussion with 12 key civil servants. This interview was the qualitative research to discuss about the reliability and validity of the preliminary measurement scale, and also discovered the further factors that impact on job satisfaction of tax

civil servant besides given factors in preliminary measurement scale, as well as eliminating the irrelevant variables. Then, variables were modified, supplemented, used as foundation for developing formal measurement scale and formal questionnaire to conduct quantitative research at the main study. The detail of group discussion result is described as following:

About the information of the personal characteristics, all of the key interviewees agreed that the education level should be eliminated because most of civil servants at department have university degree (about 93%), so it would not mean if compare separately. Similarly, interviewees suggested combined the working divisions into two groups that were the direct divisions and indirect divisions, according to the nature of each division in duty operation of tax department. The direct divisions include the division of Registration Tax and other Revenue, divisions of Tax Examination and divisions of Personal Income Tax, while the indirect divisions include the division of Administration, Personnel, Logistics, Finance and Tax Prints; division of Taxpayer Services and Propaganda; division of Tax Declaration, Accounting and Informatics; division of Internal Inspection and division of Debt Collection and Enforcement.

About the factors that affect job satisfaction, all of key interviewees agree with five factors affect job satisfaction of civil servant at tax department. However, they all agreed in some factor exists observed variables that needed to edit, add or remove to better suit for the subject of the research and make clear, easy to understand for the civil servant answer the survey questionnaire. Observed variables to be edit, added or removed as follows:

Compensation

Removed four observed variables that: “The allowance at a reasonable level”, “I received satisfactory bonuses from my work efficiency”, “Department are creating conditions for me to be on leave, sick leave when required”, “I do not worry about losing my jobs in the department”. According to interviewees, these observed variables were not suitable with the content of compensation or not important enough to influence job satisfaction of Binh Chanh district tax civil servants.

Supplementing the observed variable that: “The employee may rely entirely on income from work” to examine the adequacy of compensation.

Superior

Removed four observed variables that: “I have no difficulty in communicating with superiors”, “Superior really interested in me”, “Superior willing to defend me in front of others when needed”, “I can decide how to do the my job and duties”

Supplementing the observed variables that: “Superiors have strong leadership capacity” to examine the leader capacity of superiors and “Superiors consult employees in making decisions” to evaluate the trust between the superiors and employees.

Colleagues

Removed two observed variables that: “My colleagues treated equally with subordinates”, “My colleagues are dedicated and committed to complete the work well” because according to interviewees they not reasonable to examine the relationship between the employees.

Supplementing the observed variables that “Colleagues are willing to help each other” and “Colleagues coordinate in work” to assess the cooperative level between the employees.

3.5.3 Variables measuring job satisfaction

From the results of pilot study through qualitative method by group discussions and consultation with key interviewees, the authors conducted formal measurement scale. The formal measurement scale contained five independent factors, which were satisfaction about compensation, job characteristic, development opportunities, superiors and colleagues, and one dependent factor was job satisfaction in general.

Five-point Likert scale was continuously used to measure the value of observed variables in the formal measurement scale.

| Factor | Observed variables | | Sources |
|--------------------|--------------------|---|-----------------|
| Compensation (SCP) | SCP -01 | Salary is commensurate with the work | Luong (2012) |
| | SCP -02 | Salary, bonus and allowances are distributed equitably. | |
| | SCP -03 | The employee may rely entirely on income from work | Newly developed |

| | | | |
|---------------------------------|---------|---|-----------------|
| | SCP -04 | Department are in full compliance with the policies of social insurance and medical insurance | Luong (2012) |
| | SCP -05 | Vacations are organized annually for employees. | |
| | SCP -06 | Other benefits of the department are well | |
| | SCP -07 | Department has the union protect the legitimate rights of employees | |
| Development opportunities (SDO) | SDO -01 | The employees get fully training to perform their job well | Luong (2012) |
| | SDO -02 | The training program is relatively good. | |
| | SDO -03 | Departments are creating conditions for employees to study to improve professional and work skills. | |
| | SDO -04 | Promotion opportunities are fair and proportionate to the capacity of all employees. | |
| Superior (SSU) | SSU -01 | Superiors have strong leadership capacity. | Newly developed |
| | SSU -02 | Superiors have equal treatment between employees. | Luong (2012) |
| | SSU -03 | Superiors consult employees in making decisions | Newly developed |
| | SSU -04 | Superiors consider to talents and contributions of employee | Luong (2012) |
| | SSU -05 | Superiors support their employees. | |
| Colleagues (SCO) | SCO -01 | Colleagues are willing to help each other | Newly developed |
| | SCO -02 | Colleagues are friendly, enthusiastic. | Luong (2012) |
| | SCO -03 | Colleagues coordinate in work | Newly developed |
| | SCO -04 | My colleagues are reliable. | Luong (2012) |
| Job characteristic (SJC) | SJC -01 | The work has interesting and challenges, requires many different skills. | Luong (2012) |

| | | | |
|-----------------------------|---------|--|--------------|
| | SJC -02 | Employees always know clearly about their work. | |
| | SJC -03 | Employee's work has a certain importance for the operation of the department | |
| | SJC -04 | Employee are entitled to decide some issues of work within my capacity | |
| | SJC -05 | Employees get feedback and advices from superiors about job performance | |
| | SJC -06 | The work matching capacities and strengths of employees. | |
| Employee Satisfaction (GJS) | GJS -01 | I am satisfied with the compensation. | Luong (2012) |
| | GJS -02 | I am satisfied with the job characteristic. | |
| | GJS -03 | I am satisfied with the development opportunities. | |
| | GJS -04 | I am satisfied with the supervisor. | |
| | GJS -05 | I am satisfied with the colleagues. | |
| | GJS -06 | Overall I am satisfied with my current job | |

Table 3.4: Variables measuring job satisfaction

3.6 Respondents

In order to have valuable and reliable database, the sampling method was be executed carefully in this study. This study was a research about the job satisfaction of the civil servants who are working at tax sector in Ho Chi Minh City. The population of this research was the Ho Chi Minh City tax sector civil servants who not hold any management or leader post. Binh Chanh district tax department had been chosen as the case of this research because of the similar in organization structure, human resource management policy application with other tax departments in the city, and also because of survey's convenience the author is working here.

According to Hair, Anderson, Tatham, and Black (1998), the sample size needs at least five times of the observed variables and the sample size should not less than 100 to ensure the reliability of the

research. Gorsuch (1983, cited by MacCallum, Widaman, Zhang, and Hong, 1999) suggest that the sample size must more than five times the observed variables, while Hoang and Chu (2005) suggest the rate that four or five times. In this research, there are 32 observed variables, so the sample size at least must be 160.

The Division of Organization and Personnel statistic reported that the number of civil servants at the Binh Chanh district tax department is 238; include 27 civil servants who hold management or leader posts. So the target interviewees of this research are 211. The requirement sample size is 160; however, in purpose to increase the reliability of the study result, the author had made survey all of 211 civil servants in department, so the sample size of this research is 211.

There were 211 questionnaires sent to all the ordinary employees at Binh Chanh district tax department by the pencil-and-paper questionnaires, with the help of Division of Administration and Personnel. There was a meeting of all the civil servants with the author to explained the purpose of the survey and also guidance for the filling the questionnaire to guarantee all the interviewees understand every component in the questionnaire and also avoids the mistakes or misunderstand response because of lack information. Because of this carefully data collecting process, the study had collected all 211 replied (reply rate of the survey was 100%) and none of them was occurred any missing or error problem, suitable for using in data analysis. The time of complete collecting the survey replied was two weeks, from February 29th, 2016 to March 12th, 2016.

4 DATA ANALYSIS

This section presents the assessment of measurement and result of hypotheses testing about job satisfaction of civil servant who working in Binh Chanh District tax department. The structure of this section consists of four sections: sample descriptive statistics, assessment and refinement of measurement scale, hypotheses testing, ANOVA and independent sample T-test

4.1 Respondent's descriptive

4.1.1 Respondent's personal characteristics

As described in the previous chapter, the sample of study is civil servants who are working in the Binh Chanh district tax department. The collecting questionnaire is done on a voluntary spirit of the civil servants. The time completed the data collection was two week (from February 29th, 2016 to March 12th, 2016). There were 211 questionnaire sent to interviewees. There were 211 replies and none of them was occurred any missing or error problem. So the number of valid questionnaire use to analyze was 211. General information about the sample as follows:

| | | Frequency | Percent |
|------------------|---------------------------|-----------|---------|
| Gender | Male | 103 | 48.82% |
| | Female | 108 | 51.18% |
| | Total | 211 | 100.00% |
| Working division | Direct Division | 122 | 57.82% |
| | Indirect Division | 89 | 42.18% |
| | Total | 211 | 100.00% |
| Age group | Under 30 | 76 | 36.02% |
| | From 30 to 40 | 58 | 27.49% |
| | From 41 to 50 | 36 | 17.06% |
| | Above 50 | 41 | 19.43% |
| | Total | 211 | 100.00% |
| Seniority | Less than 03 years | 50 | 23.70% |
| | From 03 years to 05 years | 57 | 27.01% |
| | From 06 years to 10 years | 52 | 24.64% |
| | More than 10 years | 52 | 24.64% |
| | Total | 211 | 100.00% |

Table 4.1: The personal information of research's respondents

The gender of the sample, the results showed a total of 211 civil servants, 103 civil servants are male (48.82%) and 108 civil servants are female (51.18%).

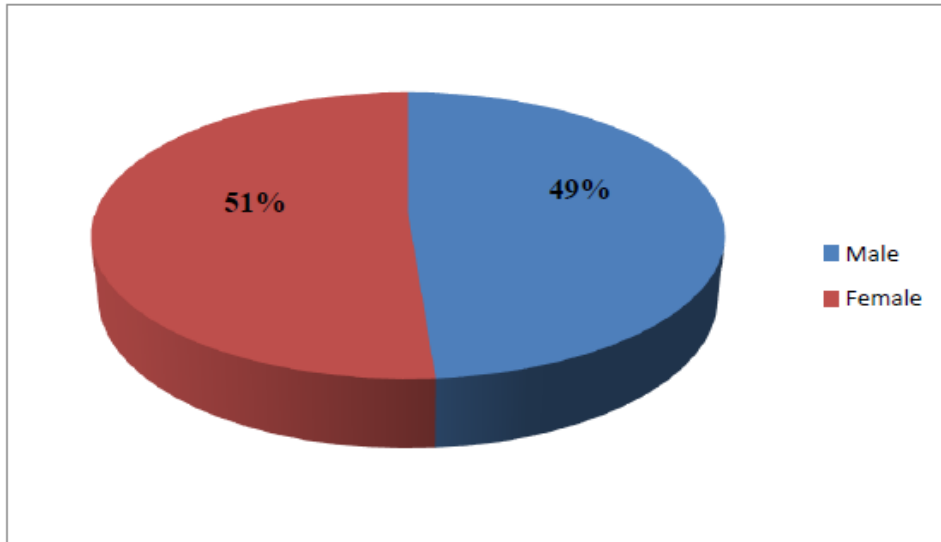


Figure 4.1: Gender of the samples

The study was conducted over 4 age groups, in which the age group under 30 years old has the highest number: 76 people (36.02%); age group from 30 to 40 had 58 people (27.49%); age group above 50 with 41 people (19.43%); and age group from 41 to 50 was the smallest with 36 people (17.06%).

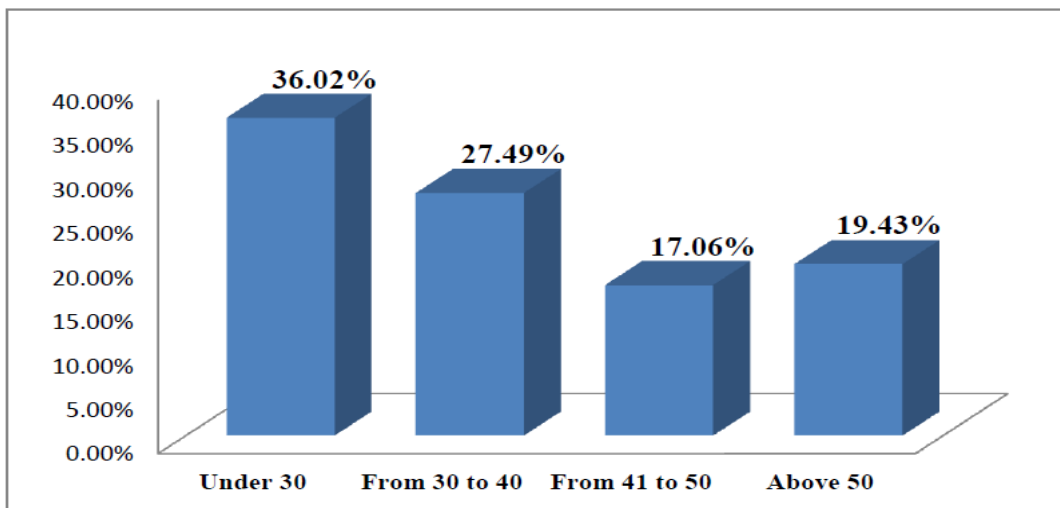


Figure 4.2: Age group of the samples

In this study, the divisions of Binh Chanh district tax department has regroup into 2 groups, they are: direct divisions have 122 civil servants (57.82%) and indirect divisions have 89 civil servants (42.18%).

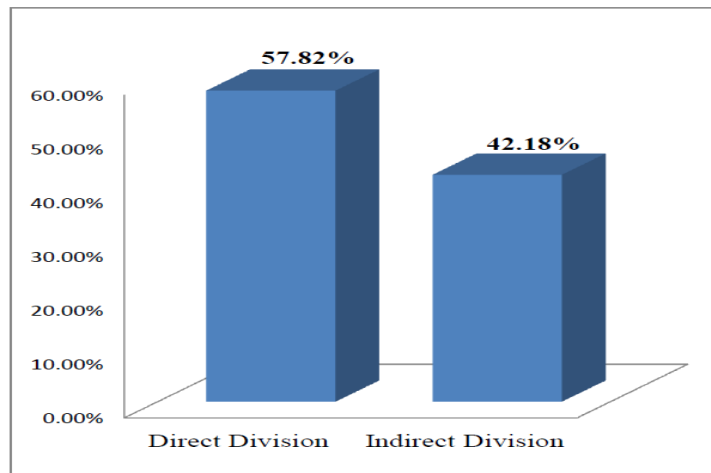


Figure 4.3: Working divisions of the samples

Civil servant in Binh Chanh district was arranged into 4 groups according to seniority. There are 50 civil servants whom have less than 3 years of working experience (23.70%), 57 civil servants whom have 3 to 5 years working experience (27.01%), 52 civil servants whom have 6 to 10 years working experience (24.64%) and 52 civil servant whom have more than 10 years working experience (24.64%).

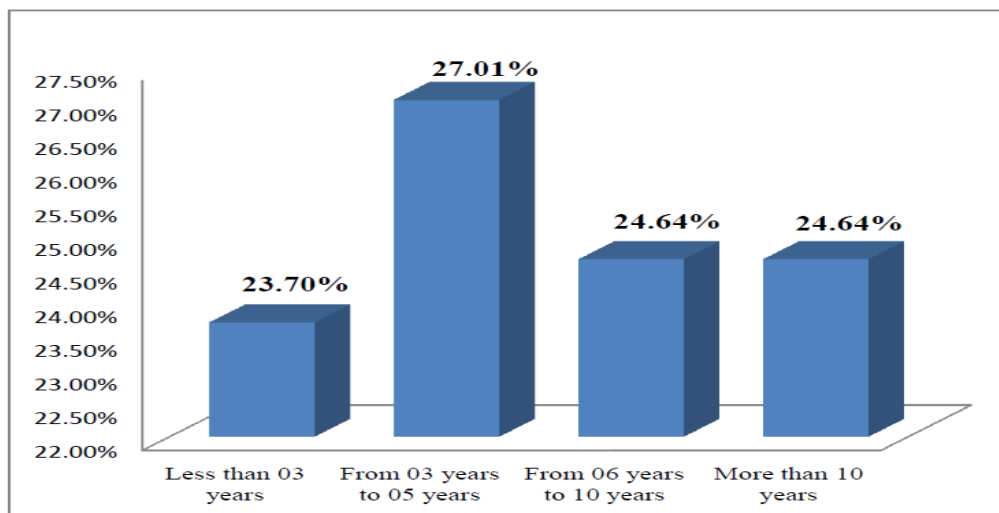


Figure 4.4: Seniority of the samples

4.1.2 Observed variables statistic descriptive

To assess the level of employees' job satisfaction, it is necessary to conduct statistical descriptive for each observed variables of independent factors and job satisfaction. The descriptive statistics given the preliminary results of the employees' evaluation about their current job.

| | N | Minimum | Maximum | Mean | Standard Deviation |
|----------------------------------|-----|---------|---------|------|--------------------|
| Compensation | | | | | |
| SCP01 | 211 | 1 | 5 | 3.51 | 0.880 |
| SCP02 | 211 | 1 | 5 | 3.51 | 0.928 |
| SCP03 | 211 | 1 | 5 | 3.60 | 0.896 |
| SCP04 | 211 | 1 | 5 | 3.45 | 0.895 |
| SCP05 | 211 | 1 | 5 | 3.57 | 0.883 |
| SCP06 | 211 | 1 | 5 | 3.49 | 0.875 |
| SCP07 | 211 | 1 | 5 | 3.71 | 0.929 |
| Development Opportunities | | | | | |
| SDO01 | 211 | 1 | 5 | 3.38 | 0.828 |
| SDO02 | 211 | 1 | 5 | 3.40 | 0.800 |
| SDO03 | 211 | 1 | 5 | 3.44 | 0.774 |
| SDO04 | 211 | 1 | 5 | 3.41 | 0.848 |
| Superior | | | | | |
| SSU01 | 211 | 1 | 5 | 3.63 | 0.855 |
| SSU02 | 211 | 1 | 5 | 3.58 | 0.855 |
| SSU03 | 211 | 1 | 5 | 3.57 | 0.816 |
| SSU04 | 211 | 1 | 5 | 3.54 | 0.800 |
| SSU05 | 211 | 1 | 5 | 3.60 | 0.901 |
| Compensation | | | | | |
| SCO01 | 211 | 1 | 5 | 3.81 | 0.719 |
| SCO02 | 211 | 1 | 5 | 3.92 | 0.771 |
| SCO03 | 211 | 1 | 5 | 3.86 | 0.749 |
| SCO04 | 211 | 1 | 5 | 3.81 | 0.788 |
| Job Characteristic | | | | | |
| SJC01 | 211 | 1 | 5 | 3.55 | 0.868 |
| SJC02 | 211 | 1 | 5 | 3.54 | 0.841 |
| SJC03 | 211 | 1 | 5 | 3.47 | 0.847 |
| SJC04 | 211 | 1 | 5 | 3.58 | 0.838 |
| SJC05 | 211 | 1 | 5 | 3.51 | 0.912 |
| SJC06 | 211 | 1 | 5 | 3.57 | 0.920 |
| Job Satisfaction | | | | | |
| GJS01 | 211 | 1 | 5 | 3.45 | 0.971 |
| GJS02 | 211 | 1 | 5 | 3.29 | 0.894 |
| GJS03 | 211 | 1 | 5 | 3.52 | 0.901 |
| GJS04 | 211 | 1 | 5 | 3.36 | 0.824 |
| GJS05 | 211 | 1 | 5 | 3.67 | 0.927 |
| GJS06 | 211 | 1 | 5 | 3.10 | 0.948 |

Table 4.2: Observed variables statistic descriptive

According to statistic descriptive of compensation's observed variable, SCP07-"Department has the union protect the legitimate rights of employees" had the highest mean 3.71 and the SCP04-"Department are in full compliance with the policies of social insurance and medical insurance" had the lowest mean of satisfaction 3.45.

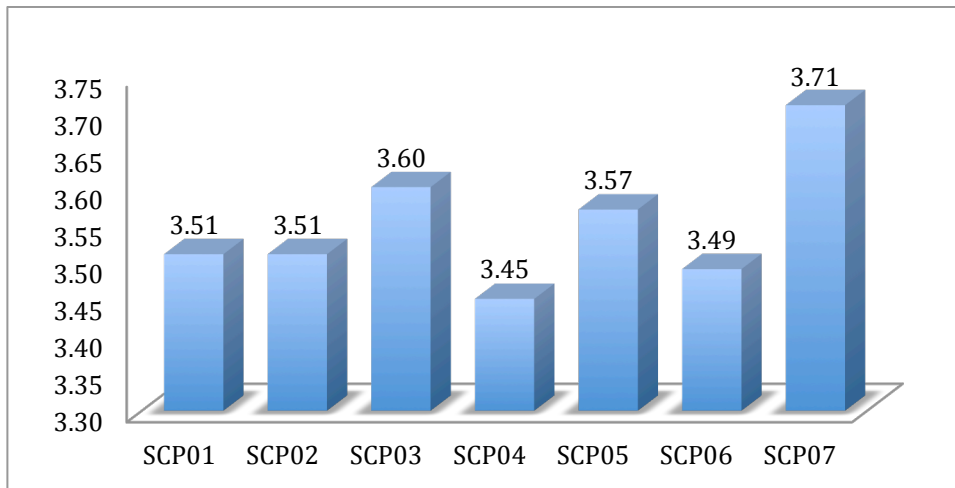


Figure 4.5: Statistic descriptive of compensation's observed variable

According to statistic descriptive of development opportunities' observed variable, SDO03-"Departments are creating conditions for employees to study to improve professional and work skills" had the highest mean 3.44 and the SDO01-"The employees get fully training to perform their job well" had the lowest mean of satisfaction 3.38.

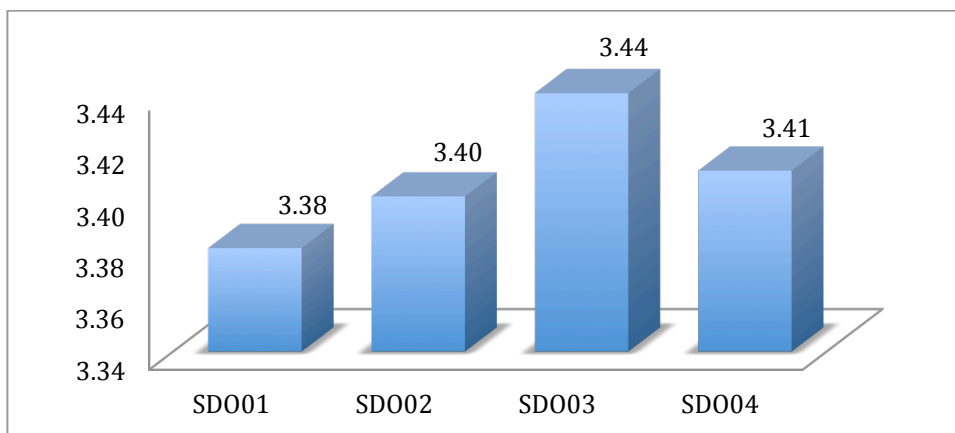


Figure 4.6: Statistic descriptive of development opportunities' observed variable

According to statistic descriptive of superior's observed variable, SSU01-“Superiors have strong leadership capacity” had the highest mean 3.63 and the SSU04-“Superiors consider to talents and contributions of employee” had the lowest mean of satisfaction 3.54.

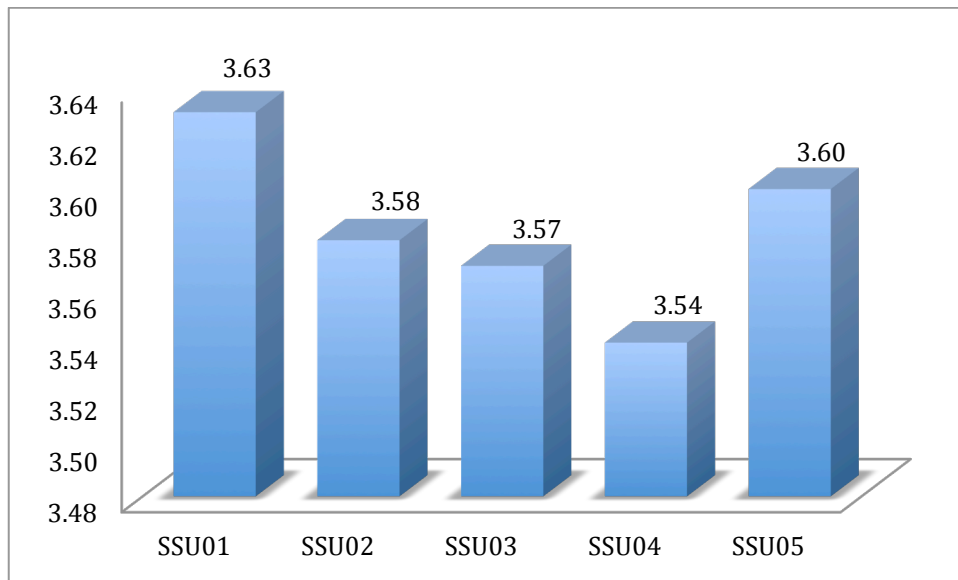


Figure 4.7: Statistic descriptive of superior's observed variable

According to statistic descriptive of colleague's observed variable, SCO02-“Colleagues are friendly, enthusiastic.” had the highest mean 3.92 and the SCO01-“Colleagues are willing to help each other” and SCO04-“My colleagues are reliable” had the same mean of satisfaction 3.81.

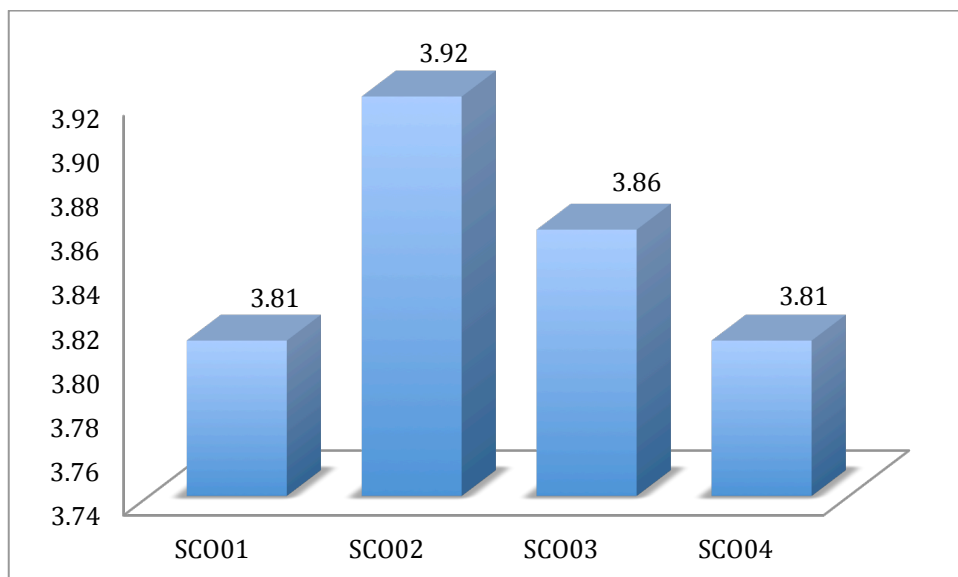


Figure 4.8: Statistic descriptive of colleague's observed variable

According to statistic descriptive of job characteristics' observed variable, SJC04-“Employee are entitled to decide some issues of work within my capacity” had the highest mean 3.58 and the SJC03-“Employee's work has a certain importance for the operation of the department” had the lowest mean of satisfaction 3.47.

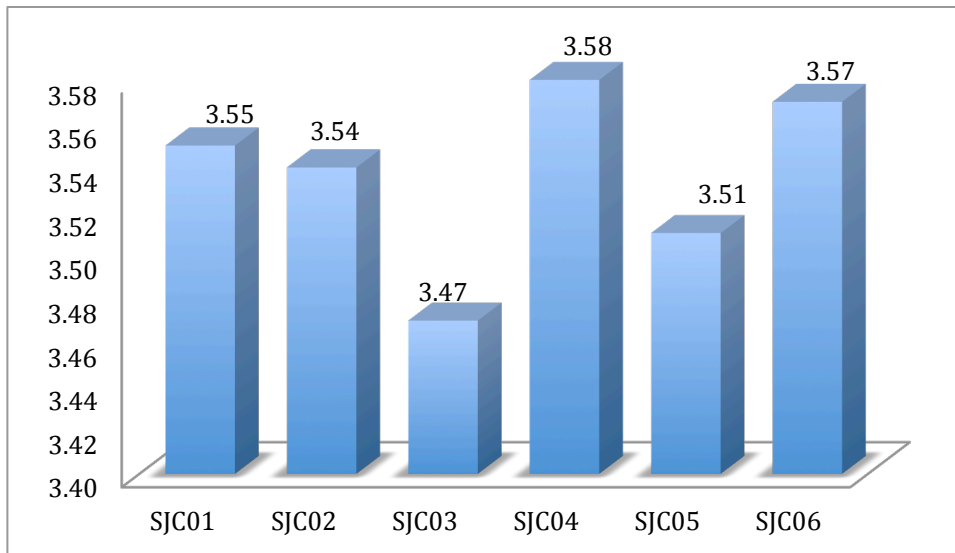


Figure 4.9: Statistic descriptive of job characteristics' observed variable

According to statistic descriptive of general job satisfaction's observed variable, GJS05-“I am satisfied with the colleagues” had the highest mean 3.67 and the GJS06-“Overall I am satisfied with my current job” had the lowest mean of satisfaction 3.10.

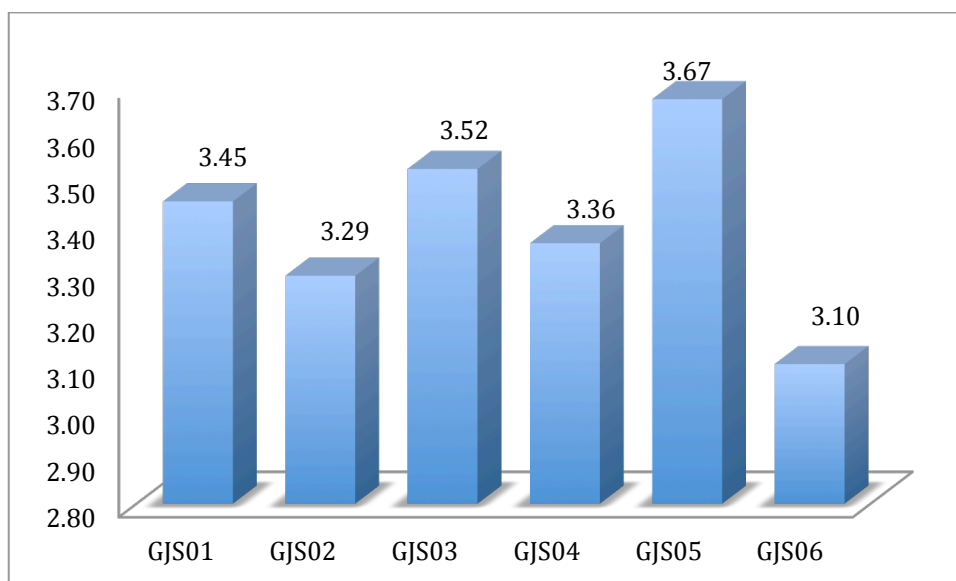


Figure 4.10: Statistic descriptive of general job satisfaction's observed variable

4.2 Assessment and Refinement of measurement scale

The measurement scale was assessed and refined by two methods: Cronbach's alpha used to test the reliability of measurement scale and exploratory factor analysis (EFA) to assess the validity of measurement scale

4.2.1 Reliability of measurement scale

The Cronbach's alpha test is carried out in order to test the reliability of the measurement scales. According to Tavakol and Dennick (2011) and Muijs (2010), the acceptable value of Cronbach's alpha is ranging from 0.7 to 0.9. Besides that, any variables which have the value of Corrected Item – Total Correlation below 0.4 or Alpha if Item Deleted over the Cronbach's alpha would be considered to be omitted to improve the reliability of measurement scale (Hair, Anderson, Tatham and Black, 1998).

| Variables | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|--|----------------------------------|----------------------------------|
| Compensation (SCP) | | |
| <i>Cronbach's Alpha 0.867 Number of Items: 7 (first time)</i> | | |
| SCP01 | 0.727 | 0.836 |
| SCP02 | 0.758 | 0.831 |
| SCP03 | 0.747 | 0.833 |
| SCP04 | 0.738 | 0.834 |
| SCP05 | 0.714 | 0.838 |
| SCP06 | 0.573 | 0.857 |
| SCP07 | 0.268 | 0.897 |
| <i>Cronbach's Alpha 0.897 Number of Items: 6 (second time)</i> | | |
| SCP01 | 0.718 | 0.880 |
| SCP02 | 0.770 | 0.871 |
| SCP03 | 0.772 | 0.871 |
| SCP04 | 0.745 | 0.875 |
| SCP05 | 0.721 | 0.879 |
| SCP06 | 0.605 | 0.896 |
| Development opportunities (SDO) | | |
| <i>Cronbach's Alpha 0.867 Number of Items: 4</i> | | |
| SDO01 | 0.735 | 0.822 |
| SDO02 | 0.718 | 0.829 |
| SDO03 | 0.676 | 0.846 |
| SDO04 | 0.741 | 0.820 |
| Superiors (SSU) | | |

| | | |
|--|-------|--------------|
| <i>Cronbach's Alpha 0.869 Number of Items: 5 (first time)</i> | | |
| SSU01 | 0.650 | 0.853 |
| SSU02 | 0.747 | 0.828 |
| SSU03 | 0.750 | 0.828 |
| SSU04 | 0.763 | 0.826 |
| SSU05 | 0.576 | 0.873 |
| <i>Cronbach's Alpha 0.873 Number of Items: 4 (second time)</i> | | |
| SSU01 | 0.656 | 0.866 |
| SSU02 | 0.741 | 0.831 |
| SSU03 | 0.731 | 0.836 |
| SSU04 | 0.786 | 0.814 |
| Job characteristics (SJC) | | |
| <i>Cronbach's Alpha 0.897 Number of Items: 6</i> | | |
| SJC01 | 0.713 | 0.880 |
| SJC02 | 0.652 | 0.889 |
| SJC03 | 0.713 | 0.880 |
| SJC04 | 0.745 | 0.875 |
| SJC05 | 0.754 | 0.874 |
| SJC06 | 0.754 | 0.874 |
| Colleagues (SCO) | | |
| <i>Cronbach's Alpha 0.866 Number of Items: 4</i> | | |
| SCO01 | 0.717 | 0.830 |
| SCO02 | 0.735 | 0.822 |
| SCO03 | 0.727 | 0.825 |
| SCO04 | 0.690 | 0.841 |
| Job Satisfactions (GJS) | | |
| <i>Cronbach's Alpha 0.872 Number of Items: 6</i> | | |
| GJS01 | 0.680 | 0.849 |
| GJS02 | 0.702 | 0.845 |
| GJS03 | 0.647 | 0.854 |
| GJS04 | 0.690 | 0.848 |
| GJS05 | 0.620 | 0.859 |
| GJS06 | 0.701 | 0.845 |

Table 4.3: Reliability Testing Results

As Cronbach's Alpha analytical results (see Appendix 6), all the factors in the measurement scale had Cronbach's Alpha are higher than 0.7. However, the corrected item-total correlation of the observed variable SCP07 “Department has the union protect the legitimate rights of employees” equal 0.268 (less than 0.4) does not guarantee the reliability, so the author eliminate observed variables SCP07 from the measurement scale to increase the Cronbach’s alpha from 0.867 to 0.897.

Besides that, the observed variables SSU05 “Superiors support their employees” although has the corrected item-total correlation equal 0.576 (greater than 0.4) but Cronbach's Alpha if Item Deleted is 0.873 (more than *Cronbach's Alpha 0.869*), so the author eliminate observed variables SSU05 from the measurement scale to increase Cronbach’s Alpha from 0.869 to 0.873.

After eliminated the observed variable SCP07 and SSU05, the measurement scale had 30 observed variables, and all Cronbach’s Alpha showed the scale was achieved necessary reliability (Cronbach's alpha greater than 0.7, corrected item-total correlation are more than 0.4 and Cronbach's Alpha if Item Deleted of all the observed variables are less than Cronbach’s Alpha).

4.2.2 Validity of measurement scale

After refining the reliability of measurement scale, the Exploratory Factor Analysis (EFA) method conducted to test the validity of the measurement of scales.

4.2.2.1 The independent factors

Before extraction of the factor, should assess the suitability of the respondent data (Williams, Brownb and Onsmann, 2012). The assessing is based on the Kaiser-Meyer-Olkin (KMO) index and significant of Barlett’s Test of Sphericity. According to Independent factors’ KMO and Barlett’s Test result (see Appendix 7), the KMO index is 0.914 (greater than 0.5) and Sig. of Barlett’s Test is 0.000 (less than 0.05), the factor analysis is suitable, or extracted variance meets requirement of EFA test.

| | | |
|--|--------------------|----------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | 0.914 |
| | Approx. Chi-Square | 3317.685 |
| Bartlett's Test of Sphericity | df | 276 |
| | Sig. | 0.000 |

Table 4.4: Independent factors’ KMO and Barlett’s Test result

According to Ledesma and Valero-Mora (2007), the K1 rule, which proposed by Kaiser in 1960, determined that only the factors that have eigenvalues greater than one are retained in the research model.

As the result of independent factors' total variance explained, there are five factors that have initial Eigenvalues are greater than 1. The result of this has showed that the factors in this construction were as what the hypotheses assumed. All the Eigenvalues in the list are above 1 (10.228, 2.534, 1.642, 1.351, and 1.008). Besides, Rotation Sums of Squared Loadings (Cumulative %) is 70.090% (greater than 50%), the percentage of cumulative has explained of the 70.090% of the variances.

| Component | Initial Eigenvalues | | | Extraction Sums of Squared Loadings | | | Rotation Sums of Squared Loadings | | |
|-----------|---------------------|---------------|--------------|-------------------------------------|---------------|--------------|-----------------------------------|---------------|--------------|
| | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % |
| 1 | 10.288 | 42.865 | 42.865 | 10.288 | 42.865 | 42.865 | 4.074 | 16.977 | 16.977 |
| 2 | 2.534 | 10.558 | 53.423 | 2.534 | 10.558 | 53.423 | 3.945 | 16.436 | 33.413 |
| 3 | 1.642 | 6.840 | 60.263 | 1.642 | 6.840 | 60.263 | 3.017 | 12.570 | 45.983 |
| 4 | 1.351 | 5.627 | 65.890 | 1.351 | 5.627 | 65.890 | 2.980 | 12.418 | 58.401 |
| 5 | 1.008 | 4.201 | 70.090 | 1.008 | 4.201 | 70.090 | 2.806 | 11.690 | 70.090 |

Table 4.5: Independent factors' total variance explained

At the Eigenvalues = 1,008 (greater than 1), rotated component matrix has extracted 5 factors from 24 observed variables and no new factor is formed. The load factor of 24 observed variables ranges from 0.557 to 0.843.

| | Component | | | | |
|-------|-----------|-------|-------|-------|-------|
| | 1 | 2 | 3 | 4 | 5 |
| SCP03 | 0.774 | | | | |
| SCP02 | 0.768 | | | | |
| SCP05 | 0.756 | | | | |
| SCP01 | 0.726 | | | | |
| SCP04 | 0.724 | | | | |
| SCP06 | 0.557 | | | | |
| SJC05 | | 0.774 | | | |
| SJC01 | | 0.774 | | | |
| SJC04 | | 0.762 | | | |
| SJC03 | | 0.745 | | | |
| SJC06 | | 0.729 | | | |
| SJC02 | | 0.585 | | | |
| SCO02 | | | 0.843 | | |
| SCO01 | | | 0.823 | | |
| SCO03 | | | 0.820 | | |
| SCO04 | | | 0.810 | | |
| SSU01 | | | | 0.807 | |
| SSU04 | | | | 0.769 | |
| SSU02 | | | | 0.699 | |
| SSU03 | | | | 0.690 | |
| SDO01 | | | | | 0.710 |
| SDO02 | | | | | 0.691 |
| SDO04 | | | | | 0.649 |
| SDO03 | | | | | 0.634 |

Table 4.6: Independent factors' rotated component matrix

4.2.2.2 The dependent factor: Employees' satisfaction

| | | |
|--|--------------------|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | | 0.881 |
| | Approx. Chi-Square | 549.856 |
| Bartlett's Test of Sphericity | df | 15 |
| | Sig. | 0.000 |

Table 4.7: Dependent factors' KMO and Barlett's Test result

The dependent factor's EFA testing (see Appendix 7) has showed the result that KMO index of dependent factor is 0.881 (greater than 0.5) at the Bartlett's Test Significance is 0.000 (which is less than 0.05). So the factor analysis is suitable, or extracted variance meets requirement of EFA test (Williams, Brownb and Onsman, 2012).

| Component | Initial Eigenvalues | | | Extraction Sums of Squared Loadings | | |
|-----------|---------------------|---------------|--------------|-------------------------------------|---------------|--------------|
| | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % |
| 1 | 3.668 | 61.141 | 61.141 | 3.668 | 61.141 | 61.141 |
| 2 | 0.662 | 11.041 | 72.182 | | | |
| 3 | 0.495 | 8.255 | 80.437 | | | |
| 4 | 0.463 | 7.717 | 88.154 | | | |
| 5 | 0.363 | 6.045 | 94.199 | | | |
| 6 | 0.348 | 5.801 | 100.000 | | | |

Table 4.8: Dependent factors' total variance explained

As the result of dependent factors' total variance explained, there are one factors that have initial Eigenvalues are greater than 1. The Eigenvalues in the Total Variance explained is 3.668 (which is above 1) and the percentage of cumulative for the variance is explained as 61.141%. The result of this has showed that the factors in this construction were as what the hypotheses assumed (Ledesma and Valero-Mora, 2007).

In this dependent factor for EFA testing, there is only one component extracted and there is no rotated Component matrix. Therefore, this states that all the respondents understand all the variables in employees' satisfaction factor as one-way component.

4.3 Revised research model

After assessment and refinement for the reliability and validity by the Exploratory Factor Analysis (EFA) method, the remained observed variables of measurement scales were regroup as follow:

| Factor | Observed Variables |
|---------------------------------|------------------------------------|
| Independent factors | |
| SCP – Compensation | SCP1, SCP2, SCP3, SCP4, SCP5, SCP6 |
| SDO – Development opportunities | SDO1, SDO2, SDO3, SDO4 |
| SSU – Superiors | SSU1, SSU2, SSU3, SSU4 |
| SCO – Colleagues | SCO1, SCO2, SCO3, SCO4 |
| SJC – Job characteristics | SJC1, SJC2, SJC3, SJC4, SIC5, SJC6 |
| Dependent factor | |
| GJS – Job satisfaction | GJS1, GJS2, GJS3, GJS4, GJS5, GJS6 |

Table 4.9: Remains observed variables of measurement scale

The revised and finalized research model is described in the following figure.

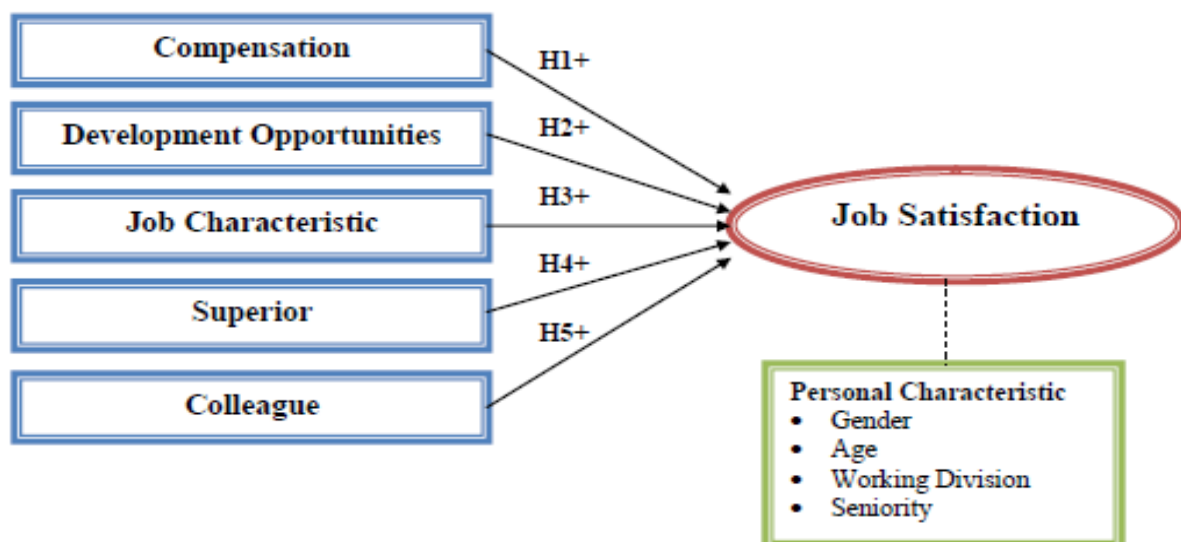


Figure 4.11: Revised research Model

H1: Civil servant satisfied with compensation is positively associated with job satisfaction.

H2: Civil servant satisfied with development opportunities is positively associated with job satisfaction.

H3: Civil servant satisfied with job characteristic is positively associated with job satisfaction.

H4: Civil servant satisfied with superior is positively associated with job satisfaction.

H5: Civil servant satisfied with colleague is positively associated with job satisfaction.

4.4 Hypotheses testing

After describing the revised and final research model, the study carried out the hypotheses testing by the Pearson correlation and multi-linear regression analysis in order to identify the relationship between the independent factors which is significantly influence the job satisfaction of civil servants at Binh Chanh district tax department.

4.4.1. Pearson correlation

It is necessary to analyze the correlations between the factors to see if there are linear relationships between the independent and dependent factor or not. The result of this analysis serves as the basis for regression analysis. The dependent factor and independent factors are highly correlated prove the existence of the linear relationship. At the same time, the correlation analysis was detection situation that the independent factors are highly correlated with each other or in others words there is multicollinearity.

| | | GJS | SDO | SCO | SCP | SJC | SSU |
|-----|---------------------|---------|---------|---------|---------|---------|---------|
| GJS | Pearson Correlation | 1 | 0.858** | 0.393** | 0.746** | 0.745** | 0.718** |
| | Sig. (2-tailed) | | 0 | 0 | 0 | 0 | 0 |
| | N | 211 | 211 | 211 | 211 | 211 | 211 |
| SDO | Pearson Correlation | 0.858** | 1 | 0.364** | 0.666** | 0.660** | 0.630** |
| | Sig. (2-tailed) | 0 | | 0 | 0 | 0 | 0 |
| | N | 211 | 211 | 211 | 211 | 211 | 211 |
| SCO | Pearson Correlation | 0.393** | 0.364** | 1 | 0.349** | 0.219** | 0.300** |
| | Sig. (2-tailed) | 0 | 0 | | 0 | 0.001 | 0 |
| | N | 211 | 211 | 211 | 211 | 211 | 211 |
| SCP | Pearson Correlation | 0.746** | 0.666** | 0.349** | 1 | 0.592** | 0.614** |
| | Sig. (2-tailed) | 0 | 0 | 0 | | 0 | 0 |
| | N | 211 | 211 | 211 | 211 | 211 | 211 |
| SJC | Pearson Correlation | 0.745** | 0.660** | 0.219** | 0.592** | 1 | 0.540** |
| | Sig. (2-tailed) | 0 | 0 | 0.001 | 0 | | 0 |
| | N | 211 | 211 | 211 | 211 | 211 | 211 |
| SSU | Pearson Correlation | 0.718** | 0.630** | 0.300** | 0.614** | 0.540** | 1 |
| | Sig. (2-tailed) | 0 | 0 | 0 | 0 | 0 | |
| | N | 211 | 211 | 211 | 211 | 211 | 211 |

** . Correlation is significant at the 0.01 level (2-tailed).

Table 4.10: Pearson’s correlation analysis result

According to the Pearson's correlation analysis result (see Appendix 8), all the Pearson Correlation between independent factor and dependent factor were more than 0.3 and all the Sig. were less than 0.01, so it stated that there were positive linear relationship between the independent factors and the dependent factors. According to Muijs (2010), the correlation of job satisfaction and development opportunities is 0.858, it prove there were very strong relationship between these two factors; the correlations of compensation, job characteristic, superiors and job satisfaction were more than 0.7, so there had strong relationship; and the lowest correlation was 0.393 (between job satisfaction and compensation), prove that compensation had moderate relationship with job satisfaction.

Pearson's correlation analysis result also showed that there were some strong relationships between independent factors with the others (the Pearson's correlations were greater than 0.5 and Sig. less than 0.01), so it should pay attention to the multicollinearity of the independent factors. The signal of multicollinearity would be considered at regression analysis by testing variance inflation factor (Tolerance and VIF).

4.4.2. Regression analysis

In the purpose to evaluate the influent intensity of the independent factor on the dependent factor, this study used the multi-linear regression analysis with Enter method. According to Muijs (2010), Enter method means all of the independent factors are entered into the regression equation, and contribute to R square. Because of the serious problems may be existed in the analyzing process of using other methods, Muijs commented should used Enter method in multi-linear regression analysis.

The basic regression equation (Mujis, 2010) is $Y = a + bX$, where: Y is the dependent factor; X is the independent factor; a is the value of Y when X is zero; b is the value that y will change by if X changes by one unit.

In this study, the relationship between the dependent factor job satisfaction (GJS) and the independent factors are showing in the following regression equation (Mujis, 2010), which the independent factors are Development Opportunities (SDO), Job Characteristic (SJC), Supervisor (SSU), Compensation (SCP), and Colleague (SCO). In the regression equation, b is the regression coefficient of the independent factors.

$$GJS = a + b_1 * SDO + b_2 * SJC + b_3 * SSU + b_4 * SCP + b_5 * SCO$$

The detail of multi-linear regression analysis result have shown in Appendix 9.

According to Mujis (2010), the R value is measure how well independent factors predict the dependent factor and R square show the amount of variance in job satisfaction explained by observed variables of five independent factors together. Adjusted R square show how well the research model is likely to fit in the population. According to Mujis (2010), the adjusted R square less than 0.1 prove the model is poor fit, from 0.11 to 0.3 is modest fit, from 0.3 to 0.5 is moderate fit and greater than 0.5 is strong fit.

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .920 ^a | 0.846 | 0.842 | 0.28299 |

a. Predictors: (Constant), SSU, SCO, SJC, SCP, SDO

b. Dependent Variable: GJS

Table 4.11: The model summary

In this study, the model summary table has shown the R value is 0.920 and the R-square is 0.846. These has illustrated that there is a tight correlation between the dependent variables in employees' satisfaction factor and the variables of five independent factors. Otherwise, the adjusted R square is 0.842 (greater than 0.5), which proved that it was good to use the research model to explain factors affect to civil servants' job satisfaction.

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|------------|-----------------------------|------------|---------------------------|--------|-------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| (Constant) | -0.547 | 0.144 | | -3.792 | 0.000 | | |
| SDO | 0.469 | 0.045 | 0.453 | 10.394 | 0.000 | 0.397 | 2.522 |
| SCO | 0.069 | 0.033 | 0.062 | 2.072 | 0.040 | 0.839 | 1.191 |
| SCP | 0.170 | 0.040 | 0.173 | 4.283 | 0.000 | 0.461 | 2.170 |
| SJC | 0.233 | 0.039 | 0.232 | 6.044 | 0.000 | 0.510 | 1.959 |
| SSU | 0.184 | 0.038 | 0.183 | 4.830 | 0.000 | 0.524 | 1.908 |

a. Dependent Variable: GJS

Table 4.12: Regression coefficients result

The B column of the regression coefficients result table gave unstandardized coefficients, which estimated the value that job satisfaction of civil servants will change by if independent factors change by one unit (Mujis, 2010). These coefficients have shown that if satisfaction about development opportunities increased by 1, general job satisfaction of civil servant in Binh Chanh

district increased by 0.469. It is similarly other independent factors compensation 0.170, colleague 0.069, job characteristic 0.233 and superiors 0.184.

According to Mujis (2010), the standardized coefficients β column determined the influent level of independent factors to the dependent factor. The standardized coefficients β vary between 0 and 1, with 1 being the strongest effect. According to the Regression coefficients result table, the development opportunities had the strongest influence to the job satisfaction of employees with β equal 0.453, and the weakest influence was colleague with β equal 0.062

The Sig. column had showed that the positive relationship between each independent factor and the dependent factor had the statistics significant because all the Sigs. are less than 0.05.

The regression equation had determined from the regression coefficients result as follow:

$$GJS = -0.547 + 0.469*SDO + 0.233*SJC + 0.184*SSU + 0.170*SCP + 0.069*SCO$$

Accroding the multi-linear regression analysis result, there are five factors that positive affect to the job satisfaction of Binh Chanh district taks department. They are arrange in descending of influent level is: development opportunities, job characteristicm superiors, compensation and colleagues.

4.4.3. Examination multi-linear regression assumptions

In regression analysis, the authors have also examined if any diagnostics in regression. According to Muijs (2010), there are several conditions need to met if want to be confident in using regression analysis. The two most important conditions are the relationship between independent and dependent factors must be linear and the independent variables should not be strongly correlated to one another, or in other words is multicollinearity (Muijs, 2010). According to Osborne and Waters (2002), there are several assumptions of multi-linear regression that research should test, such as: linearity, multicollinearity, homoscedasticity, and normality.

4.4.3.1 Assumption of linearity

According to Mujis (2010), the most important assumption of multi-linear regression is linear relationship between independent factor and dependent factor. If the relationship is non linear, the model will not fit the data properly. In purpose to find out whether the relationship is linear or not, research may used Pearson correlation or it might be looking at how many large residuals there are.

| Case Number | Std. Residual | GJS | Predicted Value | Residual |
|-------------|---------------|------|-----------------|----------|
| 175 | 3.909 | 4.67 | 3.5605 | 1.10616 |
| 199 | -3.793 | 3.50 | 4.5735 | -1.07350 |

a. Dependent Variable: GJS

Table 4.13: Casewise Diagnostics

The case wise diagnostics table listed all the case with standardized residual more than 3 standard deviations away from the predicted score. In this study, there were two cases, with the residual of 3.909 and -3.793. According to Mujis (2010), non-linearity exists if the number of outliers rises to ten percent of the sample. In this study, there were two outlier, is clearly unproblematic in a sample of 211.

4.4.3.2 Assumption of normality

According to Mujis (2010), the regression assumes that variable have normal distributions. Two common methods to check this assumption include using either a histogram (with a superimposed normal curve) or a Normal P-P Plot.

The Histogram graphic and P-P plot graphic used to assess the normal distribution of residuals. The Histogram show that residuals has a normal distribution with Mean close to 0 and its standard deviation close to 1 (= 0.988) and the P-P plot graph represent the observed cum prob concentrated near the diagonal of the expected cum prob, which means that residual distributed normally.

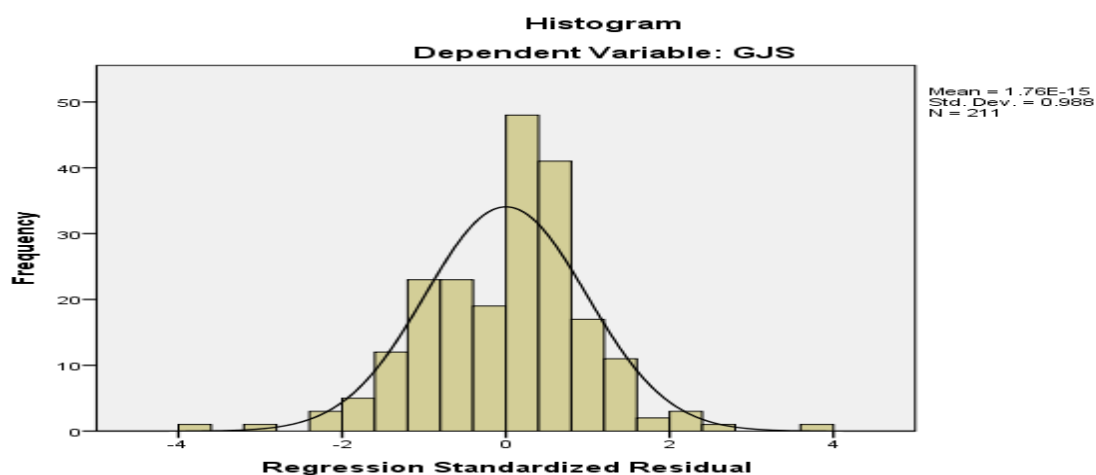


Figure 4.12: Histogram

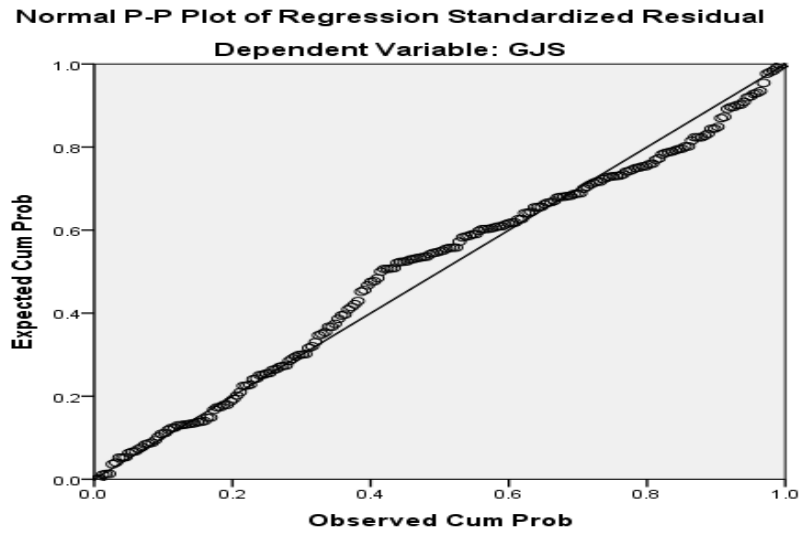


Figure 4.13: Normal P-P Plot of regression standardized residual

4.4.3.3 Assumption of homoscedasticity

According to Osborne and Waters (2002), the homoscedasticity could be checked by the visual examination of Scatterplot, which plot of the standardized residuals by regression standardized predicted value. The Scatter Plot graphic had showed the residuals distributed around the mean (mean of residuals equal 0). Therefore, the heteroscedasticity did not appear in the regression model.

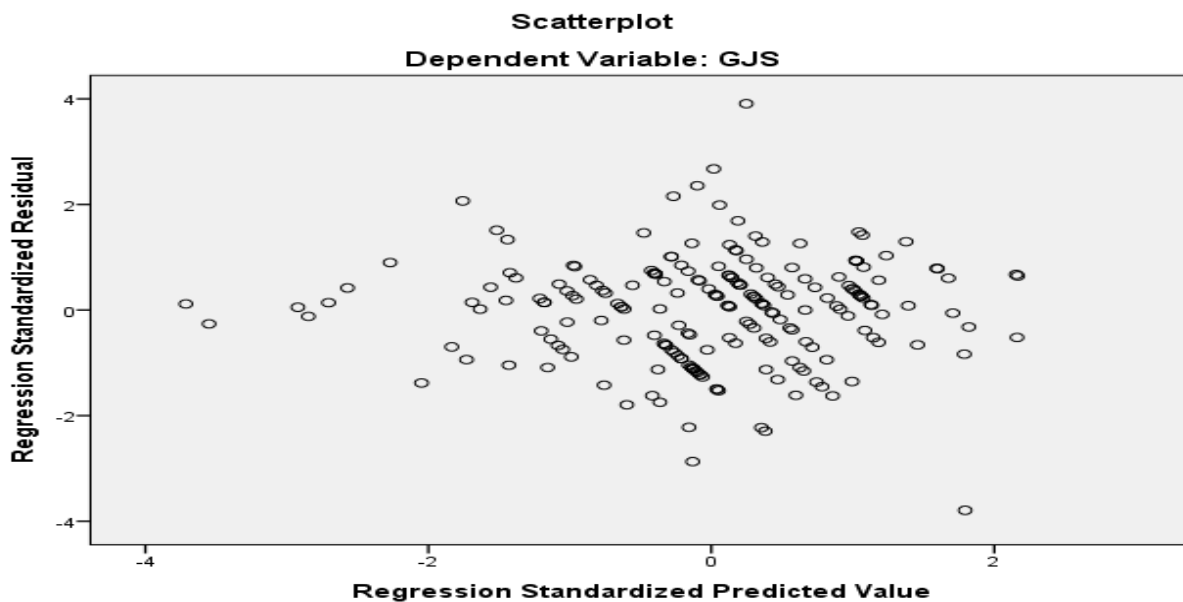


Figure 4.14: Scatterplot

4.4.3.4 Assumption of multicollinearity

Another condition of multi-linear regression is that the independent factors must not be too strongly correlated with one another, or in other words not exist the multicollinearity. According to Mujis (2010), tolerance and variance inflation factor (VIF) are two measures to indicate that there is multicollinearity in research model or not. A tolerance less than 0.20 and/or a VIF greater than 5 indicates a multicollinearity problem (O'Brien, 2007). According to regression analysis result (Table 4.11), all tolerances of independent factors are from 0.397 to 0.839 (greater than 0.2) and VIF from 1.191 to 2.522 (less than 5), so it is confident to state that there is no multicollinearity between independent factors in research model.

4.4.4 Hypothesis testing result:

The hypothesis in the research model would be testing based on the regression coefficients result.

H1: Civil servant satisfied with compensation is positively associated with job satisfaction.

The factor "SCP_ Compensation" is the factor that affects the civil servant's job satisfaction (fourth highest standardized coefficients $\beta = 0.173$ and Sig. = 0.000 less than 0.05). The standardized coefficients $\beta = 0.173$ (greater than 0) has the meaning that the relationship between compensation and civil servant's job satisfaction is positively impacted. These coefficients also showed that if satisfaction about compensation increased by 1, general job satisfaction of civil servant would increase by 0.173. Therefore, the H1 is supported for the research model and satisfaction about compensation is positively associated with job satisfaction.

H2: Civil servant satisfied with development opportunities is positively associated with job satisfaction.

The factor "SDO_ Development Opportunities" is the factor that most strongly affects the civil servant's job satisfaction (highest standardized coefficients $\beta = 0.451$ and Sig. = 0.000 less than 0.05). The standardized coefficients $\beta = 0.451$ (greater than 0) has the meaning that the relationship between development opportunities and civil servant's job satisfaction is positively impacted. These coefficients also showed that if satisfaction about development opportunities increased by 1, general job satisfaction of civil servant would increase by 0.451. Therefore, the H2 is supported for the research model and satisfaction about development opportunity is positively associated with job satisfaction.

H3: Civil servant satisfied with job characteristic is positively associated with job satisfaction.

The factor “SJC_ Job Characteristic” is the factor that affect to the civil servant’s job satisfaction (second high standardized coefficients $\beta = 0.232$ and Sig. = 0.000 less than 0.05). The standardized coefficients $\beta = 0.232$ (greater than 0) has the meaning that the relationship between job characteristic and civil servant’s job satisfaction is positively impacts. These coefficients also showed that if satisfaction about job characteristic increased by 1, general job satisfaction of civil servant would increase by 0.232. Therefore, the H3 is supported for the research model and satisfaction about job characteristic is positively associated with job satisfaction.

H4: Civil servant satisfied with superior is positively associated with job satisfaction.

The factor “SSU_ Superiors” is the factor that affect to the civil servant’s job satisfaction (third high standardized coefficients $\beta = 0.183$ and Sig. = 0.000 less than 0.05). The standardized coefficients $\beta = 0.183$ (greater than 0) has the meaning that the relationship between superiors and civil servant’s job satisfaction is positively impacts. These coefficients also showed that if satisfaction about superiors increased by 1, general job satisfaction of civil servant would increase by 0.183. Therefore, the H4 is supported for the research model and satisfaction about superior is positively associated with job satisfaction.

H5: Civil servant satisfied with colleague is positively associated with job satisfaction.

The factor “SCO_ Colleague” is the factor that weakest affect to the civil servant’s job satisfaction (standardized coefficients $\beta = 0.063$ and Sig. = 0.040 less than 0.05). The standardized coefficients $\beta = 0.063$ (greater than 0) has the meaning that the relationship between colleague and civil servant’s job satisfaction is positively impacts. These coefficients also showed that if satisfaction about colleague increased by 1, general job satisfaction of civil servant would increase by 0.063. Therefore, the H5 is supported for the research model and satisfaction about colleague is positively associated with job satisfaction.

4.5 Assessment differences accordance personal characteristic

To determine whether there are any significant differences in the job satisfaction of civil servants according to personal characteristics, the authors analyzed by one-way analysis of variance (One-way ANOVA) method and independent sample T-test methods. The personal characteristics of the sample in this study contain four factors, such as: gender, age group, working division and

seniority. According to Park (2003), the t-test is a basic statistical method for examining the mean difference between two groups while one-way ANOVA can compare means of more than two groups. Thus, in this study, age group and seniority factor are analyzed by the one-way ANOVA method because they have more than two comparison groups. Gender and working division factor will be analyzed by the independent sample T-test because they just have two comparison groups.

According to Mujis (2010), the T-test has been designed to test whether the means of two samples differ. The smaller that significance level, the less likely it is that would have the difference in two samples. The cut-off point is less than 0.05 (Mujis, 2010).

One-way ANOVA test the significant of group differences between two or more means as it analyzes variation between and within each group. One-way ANOVA is appropriate when the independent factor is defined as having two or more categories and the independent factor is quantitative (Mertler and Vannatta, 2002). Since One-way ANOVA only determines the significance of group differences and does not identify which groups are significantly different, post hoc tests usually conducted in conjunction with ANOVA.

Question: Are there any differences of civil servant's job satisfaction according to gender?

| | Gender | N | Mean | Std. Deviation | Std. Error Mean |
|-----|--------|-----|--------|----------------|-----------------|
| GJS | Male | 103 | 3.4159 | .70009 | .06898 |
| | Female | 108 | 3.3827 | .72604 | .06986 |

Table 4.14: Statistics descriptive of gender group

According to independent sample test result, distribution of sample by gender was 103 male and 108 female. The Sig. value of in the Levene's test for equality of variances equals 0.197 (greater than 0.05, non-significant) show the variance of the male and female had not significant difference (Mujis, 2010). In this case, we consider the t-test for equality of means at the assumption of equal variances. The Sig. value is 0.736 (greater than 0.05) show that there are not significant differences about job satisfaction according to gender of the civil servants (Mujis, 2010).

| | Levene's Test for Equality of Variances | | t-test for Equality of Means | | | | | | |
|---------------------------------|---|------|------------------------------|---------|-----------------|-----------------|-----------------------|---|--------|
| | F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference | |
| | | | | | | | | Lower | Upper |
| Equal variances assumed | 1.683 | .196 | .337 | 209 | 0.736 | .03314 | .09827 | -.16058 | .22686 |
| GJS Equal variances not assumed | | | .338 | 208.974 | 0.736 | .03314 | .09818 | -.16041 | .22669 |

Table 4.15: Independent sample T-test of Gender

Question: Are there any differences of civil servant's job satisfaction according to working division?

| | Working Division | N | Mean | Std. Deviation | Std. Error Mean |
|-----|-------------------|-----|--------|----------------|-----------------|
| GJS | Direct Division | 122 | 3.3484 | .68400 | .06193 |
| | Indirect Division | 89 | 3.4682 | .74700 | .07918 |

Table 4.16: Statistics descriptive of working division group

Distribution of sample by working division was 122 civil servants at direct division group and 89 civil servants at indirect division group. According to the Sig. value of Levene's Test for Equality of Variances (0.044, less than 0.05) show the variance of the direct division and indirect division had significant difference. We consider the Sig. value of the t-test for Equality of Means at the Equal variances not assumed, which equal 0.235 (greater than 0.05), so we conclude that there is not significant difference about job satisfaction of civil servant according to the working divisions (Mujis, 2010).

| | Levene's Test for Equality of Variances | | t-test for Equality of Means | | | | | | |
|-----|---|------|------------------------------|---------|-----------------|-----------------|-----------------------|---|--------|
| | F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference | |
| | | | | | | | | Lower | Upper |
| GJS | 4.099 | .044 | -1.208 | 209 | .228 | -.1198 | .09914 | -.31525 | .07564 |
| | | | -1.192 | 179.685 | .235 | -.1198 | .10052 | -.31816 | .07855 |

Table 4.17: Independent sample T-test of working division

Question: Are there any differences of civil servant's job satisfaction according to age group?

GJS

| Levene Statistic | df1 | df2 | Sig. |
|------------------|-----|-----|------|
| .802 | 3 | 207 | .494 |

Table 4.18: Age group's test of Homogeneity of Variances

GJS

| | Sum of Squares | df | Mean Square | F | Sig. |
|----------------|----------------|-----|-------------|------|------|
| Between Groups | .186 | 3 | .062 | .121 | .948 |
| Within Groups | 106.268 | 207 | .513 | | |
| Total | 106.454 | 210 | | | |

Table 4.19: Age group one-way ANOVA result

According to Mujis (2010), the ANOVA analysis assume that variances of the populations from which different samples are equal. Levene's test assesses assumption that the population variances are equal (called homogeneity of variance) (Levene, 1960). If the p-value of Levene's test is less

than significance level (typically 0.05), it is concluded that there is a statistically significant difference between the variances.

Distribution of sample by age group was 76 civil servants at under 30 age group, 58 civil servants at from 30 to 40 age group, 36 civil servants at from 41 to 50 age group and 41 civil servants at above 50 age group. According to the result of test of homogeneity of variances, the Sig. value was 0.494, greater than 0.05, thus we concluded that equal variances was assumed, there was not significant difference between the variances in the population (Levene, 1960).

The Sig. value in the ANOVA analysis result is equal 0.355 (greater than 0.05) show that there was not statistically significant difference about job satisfaction according to age group of the civil servants.

Question: Are there any differences of civil servant's job satisfaction according to seniority?

GJS

| Levene Statistic | df1 | df2 | Sig. |
|------------------|-----|-----|------|
| 1.975 | 3 | 207 | .119 |

Table 4.20: Seniority's test of Homogeneity of Variances

GJS

| | Sum of Squares | df | Mean Square | F | Sig. |
|----------------|----------------|-----|-------------|------|------|
| Between Groups | .943 | 3 | .314 | .617 | .605 |
| Within Groups | 105.511 | 207 | .510 | | |
| Total | 106.454 | 210 | | | |

Table 4.21: Seniority's one-way ANOVA result

Distribution of sample by seniority was 50 civil servants at less than 03 years group, 57 civil servants at from 03 years to 05 years group, 52 civil servants at from 06 years to 10 years group and 52 civil servants at more than 10 years group. The Sig. value of in the test of homogeneity of variance is equal 0.119 (greater than 0.05) thus we concluded that equal variances was assumed,

there was not significant difference between the variances in the population (Levene, 1960). The Sig. value in the ANOVA analysis result is equal 0.605 (greater than 0.05) show that there was not statistically significant difference about job satisfaction according to seniority of the civil servants.

5 CONCLUSIONS AND RECOMMENDATION

This section is the overview on the research findings, propose recommendations and also brief descriptive of research's limitations.

5.1 Research findings

The objectives of the study were achieved and the research questions have been answered. First, the study has identified five main factors affecting job satisfaction of civil servant working in Binh Chanh district tax department. They are compensation, development opportunities, superior, colleagues and job characteristic. Second, the study has determined how these factor affect to job satisfaction. All hypotheses of the research are accepted. The relationship between the affected factor and the general job satisfaction was positive, in other word, employees in Binh Chanh district are more satisfied about these factors, they are more satisfied about their current job. Each factor had different affect level to job satisfaction, which is sorted by descending level of importance: development opportunities, job characteristic, superior, compensation and the last one is colleagues. In this study, the result had show that development opportunities is the strongest factor affect to job satisfaction of Binh Chanh district tax department while the colleagues is the weakest. This mean that, if the satisfaction about development opportunities increase by one unit, the job satisfaction will increase by an amount that greater than the ones if satisfaction about colleagues increase by one unit. Finally, the research has proved that there was not statistically significant difference about job satisfaction of civil servant according personnel characteristics, included: gender, age group, working division and seniority.

The research result also showed that all the observed variables in the measurement scale are reliable with the Cronbach's alpha of five independent factor and the dependent factor job satisfaction are greater than 0.7. However, the first measurement scale have 32 observed variables, after assess the reliable by Cronbach's alpha, omitted the observed variable SCP07 "Department has the union protect the legitimate rights of employees" and SSU05 "Superiors support their employees" because not reliable enough. The measurement scale remains 30 observed variables. Thus, the measurement scale of the study has the significant statistics and necessary reliable coefficients, specific: Cronbach's alpha of compensation is 0.897, Cronbach's alpha of development opportunities is 0.867, Cronbach's alpha of superior is 0.873, Cronbach's alpha of colleague is 0.866, Cronbach's alpha of job characteristic is 0.897 and Cronbach's alpha of job satisfaction 0.872.

The research process had two steps: the pilot study and main survey study. The pilot study mainly used the qualitative method. The qualitative method had been implemented through group discussion and consult experts, who are rich experience civil servants in the tax department in order to adjust the measurement scale to suit the research environment and respondent. The main study is done by the quantitative method through direct interview by the survey questionnaire; with the sample size is 211 ordinary civil servants whom are working at Binh Chanh district tax department. The result of main survey study had been analyzed to assess and refined the measurement scale by Cronbach's alpha and exploratory factor analysis (EFA), testing hypotheses by the Pearson correlation and multiple-linear regression analysis, and accredited if any differences job satisfaction according to personal characteristic by one-way analysis of variance and independent sample t-test.

The descriptive statistic has showed the personal characteristics of the 211 respondents are 51.2% female and 48.8% male; 57.8% are working at the direct divisions and 42.2% are working at indirect division; 36% of respondents are under 30 year old, 27.5% are from 30 to 40 year old, 17.1% are from 41 to 50 year old and 19.4% are above 50 year old; 27% of respondents have working experience from 3 to 5 years, 23.7% have less than 3 year working experiences, and the number of respondents have working experience from 6 to 10 year and more than 10 year are equal, together at the percentage 24.6%.

Exploratory factor analysis (EFA) has extracted 5 independent factors with 24 observed variables and 6 observed variables of dependent factor job satisfaction. All the 30 observed variable have loading factor greater than 0.5 and meets the requirements of EFA testing and significant statistics.

The multiple-linear regression analysis' result has showed that all the five independent factors have positive impact to the job satisfaction of civil servant. The factors arrange by descending of impact intensity are: development opportunities (β is 0.453), job characteristics (β is 0.232), superior (β is 0.183), compensation (β is 0.173) and colleague (β is 0.062). In comparison with previous research, Luddy (2005) research showed that employees were most satisfied with co-workers, next is job characteristic, the supervision of management, while promotion opportunities and salary are factors that these employees feel dissatisfied; Luong (2012) stated that importance level of variables influenced to job satisfaction was arranged in descending as follows: salary, opportunities for training and promotion, job characteristics, superiors and colleagues; Chau (2009) determined three factors that have strong influence is satisfaction with income, job characteristics and superior; and factor that have weak influence is satisfaction with training and advancement; Nguyen (2011) has

demonstrated that the salary and allowances had the strongest affect to job satisfaction, followed by training and promotion. According to result of previous research, in general, the research model of this study had been appropriate expertise, however, there are the differences of employees perspective about the impact level of affected factors.

One-way analysis of variance and independent sample T-test have show that there are no differences of the job satisfaction according to personnel characteristics such as gender, age group, working division and seniority.

5.2 Implication of the findings

In the purpose to achieve objective that building efficiency tax management, the most important are maintain a high quality human resource management. This is also important goal and key condition to complete the annual plan of Binh Chanh district tax department. Thus, in the process of management and administration, the leaders of the department need to know the feelings and sentiments of the civil servants to organize the structure and implement the policies in efficient ways. However, the way to organize and arrange the human resource structures in the department still a challenge problem of the department leader.

With the results of the regression analysis showed that the factors affecting job satisfaction on the descending is satisfaction of development opportunities, job characteristic, superior, compensation and colleague. The impact intensity of these factors expressed by the regression coefficients Beta of the variables in the equation may help the leader in decide which factor should be impact to improve job satisfaction of civil servants in department. From the results of study and practical working in the Binh Chanh district tax department, the authors propose some recommendations in order to further improve the job satisfaction of the civil servants as follows:

5.2.1 Development opportunities

Development opportunities factors had strongest impact to job satisfaction and the observed variables of this factor also achieved a high level of satisfaction. The regression analysis result showed that development opportunities have a positive impact on job satisfaction with the standardized coefficients β equal 0.453 and statistical significance was sig. equal 0.000. If civil servants realized that they have opportunities for learning and improving professional and work skills through training process and real working situation, which as the foundation to get good

performance and also bring the promotion opportunities, they will be more satisfied about their job. Thus, the leaders in the department should raise the development opportunities for the civil servant to enhance their job satisfaction. The observed variable has the lowest satisfaction level in this level is SDO01 “The employees get fully training to perform their job well” with mean statistic is 3.380. This suggest that department should promote more training programs which not only focus on the professional skills but also about managed skills, communicated skills, problem solving skill, time management skill... that is not only help the civil servant complete their tasks, but also increase the performance and repair for requirement of advancement. Most of the civil servants hope that they have opportunity to be promoted to higher position or at least improve working capacity. The department has to demonstrate to civil servants that people with ability and effort on the job will be to create conditions for promotion. Besides that, promotion policy is must be implemented transparently and clearly to facilitate civil servants who have capacity and contributed much to the common objective of the department, to motivate them in working and also encourage all others.

5.2.2 Job characteristic

Job characteristic is the next factor that strong affect to the job satisfaction of the civil servants in Binh Chanh district tax department. The regression analysis result showed that job characteristic have a positive impact on job satisfaction with the standardized coefficients β equal 0.232 and statistical significance was sig. equal 0.000. This mean that if the civil servant more satisfied about job characteristic, they will be more satisfied about job and make more effort to the department. When civil servant realized that their work are interesting and challenge but also proportional their capacity, have certain contribution to general objective of department, they will be more satisfied about their job. Observed variable SJC03 “Employee's work has a certain importance for the operation of the department” is the observed variable has lowest satisfaction level in this factor, with mean statistic are equal 3.470. This suggests that the leaders of department must lecture about the importance of the missions they are working in the structure of department, both direct divisions and indirect divisions. Besides that, it should recruit the right capacity people in recruiting process, consider the civil servant’s capabilities and strengths in arranging and assigning work, as well as allow them to decide some of the contents of work within their capacity. It is also have the support and comments on working performance during the duty perform of department’s civil servants.

5.2.3 Superior

Superior is also the factor that affect to the job satisfaction of the civil servants who are working in tax department. The regression analysis result proves that superior has a positive impact on job satisfaction with the standardized coefficients β equal 0.183 and statistical significance was sig. equal 0.000. The superior satisfaction increase will lead to the general job satisfaction of civil servant increase. When the superiors have capacity and the civil servants get treatment fairly, recognized worthy contributions, respected the comments of solving work from the superiors, they will be more satisfied with their job. Observed variables SSU01 “Superiors have strong leadership capacity” is the observed variable has highest satisfaction level in this factor, with mean statistic are equal 3.630. It proves that the civil servant appreciate the capacity of the superiors in working process and management. However, the superiors and also leaders of department must continuous improve the manage capacity and also professional capacity to increase the respect of the subordinates. Besides that, the superiors and leaders in department also need to recognize the contribution of civil servant when they accomplish the set objectives. When superiors want their subordinates to work better, the encouragement, appreciation is also a solution. In particular, the issue of equal treatment between subordinates must be noted because these are very sensitive issues, easy cause of inhibition of civil servant, make they dissatisfied about superiors and leaders, and lead to dissatisfied about job. Besides, superiors and leaders also need to listen and respect the opinions of subordinates during work solving to make the right decision.

5.2.4 Compensation

Compensation is the fourth factor that affect to job satisfaction of civil servants who are working in tax department. The regression analysis result proves that compensation has a positive impact on job satisfaction with the standardized coefficients β equal 0.173 and statistical significance was sig. equal 0.000. The civil servant more satisfied about compensation will be more satisfied about their job. When the civil servants feel compensation that they get from work more commensurate with their effort, they are more satisfied about their job. The leader of the department should continue to maintain the basic salary and also improve the bonus and allowances for the civil servants to secure life of them and increase the commitment with department. At the same time, every year should be organized traveling for civil servant to boost morale to work of them, make them feel more comfortable and eager to work in the organization better. Leaders of department need to care more about the distribution of income to ensure fairness. Fairness here depends heavily on the perception

of the civil servant, so the leaders should make employees realize that they are being paid in fair policy. In addition, department should build clear policy about reward for detail specific achievements.

5.2.5 Colleague

Colleague is the last factor that affect to the job satisfaction of the civil servants who are working in tax department. The regression analysis result proves that colleague has a positive impact on job satisfaction with the standardized coefficients β equal 0.062 and statistical significance was sig. equal 0.040. The civil servant more satisfied about their colleague, the general job satisfaction of civil servant will increase. When civil servant realized their colleagues are trustworthy, colleagues always support each other in completing the duty, and the relationship between colleagues is nice, they will be more satisfied about their job. In order to build good relationship between civil servants in department, the leaders should perform transparent and fair reward and discipline policies. it will make civil servant know that they are treated fairly in the department. This is important because if does not do well will impact negative to solidarity of civil servant. Beside that, improving the exchange activities to enhance the understanding among civil servant through outdoor activities, tourism and team building... furthermore, the leaders could develop organization culture based on the value that contribution to the organization, communities and society, because these value will connect the civil servant into a common vision and objective.

5.3 Contribution

The analysis result of the research model in this study showed that the measurement scale in the study should be tested the reliability and assessed the validity when using to measure for guarantee persuasive and significance in statistics. The analysis result proved the appropriate of the research model and also identified the factors that affect to the job satisfaction of civil servant in Binh Chanh district tax department. This is the foundation for the leaders of department to improve the human resource manage policies.

In terms of methodology, this study contributes a measurement scale for study job satisfaction of civil servants in tax sector. The others researchers may use this research model as a reference for other studies in other areas and in other organizations. The observed variables in this scale can be adjusted and supplemented to suit other particular agencies or research subjects.

5.4 Limitation and further research

This study has several limitations.

First, the limitation related to the research subject. In this research, the empirical data had been collect from respondent who are ordinary civil servants, not include the civil servants who hold management or leader post. In practical, the deputy division or head of divisions are also civil servants, and their perspective about factors relate to job satisfaction may be different with the ordinary employees. The research result could be more generalized if included them in the research subject.

Second, the factors that affect to job satisfaction of employees are regularly changed. Furthermore, there are other factors such as working condition, information... also impact on the satisfaction of the employee but has not been detected in this study. In further research, it should be have more particular qualitative research through expert advisors, group discussions to explore the further factors that affect to employees' job satisfaction to propose more complete measurement scale.

Third, the other limitation of research that was conducted with strong regional focus, in Ho Chi Minh City and collecting data from only a certain organization that Binh Chanh district tax department. Civil servant of tax sector in Ho Chi Minh City may have different perspective about factors related to job satisfaction with the civil servants in other provinces of the country according to their own economic and social conditions. Beside that, research on the job satisfaction of Ho Chi Minh City tax sector civil servants, the largest economic center in the country, with sample size 211 respondents in Binh Chanh district tax department is quite small. Although the analysis result had proved the research model was appropriated, however, the generalized capability would be limited. To overcome this limitation, after having complete measurement scales, the next studies may offer examination in other local tax departments to collect more and more information, as the foundation to complete the research model for the general job satisfaction of civil servant in around country.

Finally, although many efforts to design the questionnaire, but still could not avoid the phenomenon of some civil servants do not understand clearly all questions and answers not completely right with their feelings. To remedy this limitation, the next studies should apply the measurement scale of this study and continuing implementation of qualitative research through methods of expert advisors, group discussions to propose better and more close to reality scale.

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APPENDICES

Appendix 1: Content of group discussion

Dear all!

I'm doing the examination job satisfaction level of civil servant at Tax department in Binh Chanh district. I look forward to receiving comments from you about the factors affecting job satisfaction level. All your comments are valuable information to help me complete the research in an accurate way.

I sincerely hope you give comments about my suggestions below if any indicator, which affects job satisfaction of civil servant, should be added, edited or removed.

SECTION 1: INFORMATION PERSONAL CHARACTERISTICS

Gender: Male Female

Age group:

- Under 30
- From 30 to 40
- From 40 to 50
- More than 50

Education:

- Junior colleges
- University
- Graduate

Working division:

- Division of Administration, Personnel, Logistics, Finance and Tax Prints
- Division of Taxpayer Services and Propaganda
- Division of Tax Declaration, Accounting and Informatics
- Division of Internal Inspection
- Division of Debt Collection and Enforcement
- Division of Registration Tax and other Revenue
- Divisions of Tax Examination
- Divisions of Personal Income Tax

Seniority:

- Less than 03 years
- From 03 years to 05 years
- From 06 years to 10 years
- Above 10 years

SECTION 2: FACTOR AFFECT JOB SATISFACTION

Compensation

Salary is commensurate with the work

The allowance is reasonable level.

I received satisfactory bonuses from my work efficiency

Salaries, bonuses and allowance are distributed equitably

Vacations are organized annually for employees

Department are creating conditions for me to be on leave, sick leave when required

Department are in full compliance with the policies of social insurance and medical insurance

Department has the union protect the legitimate rights of employees

I do not worry about losing my jobs in the department

Other benefits of the department are well

Development opportunities

The employees get fully training to perform their job well

The training program is relatively good.

Departments are creating conditions for employees to study to improve professional and work skills.

Promotion oppourtunities are fair and proportionate to the capacity of all employees.

Superior

I have no difficulty in communicating with superiors

Superiors support their employees.

Superior really interested in me

Superiors consider to talents and contributions of employee

Superior willing to defend me in front of others when needed

I can decide how to do the my job and dutieseliminate

Superiors have equal treatment between employees.

Colleagues

My colleagues treated equally with subordinates

Colleagues are friendly, enthusiastic.

My colleagues are dedicated and committed to complete the work well

My colleagues are reliable.

Job characteristic

The work has interesting and challenges, requires many different skills.

Employees always know clearly about their work

Employee's work has a certain importance for the operation of the department

Employees are entitled to decide some issues of work within my capacity

Employees get feedback and advices from superiors about job performance

The work is matching capacities and strengths of employees.

Employee Satisfaction

I am satisfied with the compensation.

I am satisfied with the job characteristic.

I am satisfied with the development opportunities.

I am satisfied with the supervisor.

I am satisfied with the colleagues.

In general, I am satisfied with my current job

Do you think any other factor that affects job satisfaction of civil servants in the tax department?

Why?

Thank you very much for your comments!

Appendix 2: Content of group discussion (Vietnamese Vervison)

Xin kính chào các anh/chị!

Tôi đang thực hiện đề tài nghiên cứu mức độ thỏa mãn công việc của cán bộ công chức người lao động Chi cục Thuế huyện Bình Chánh. Tôi rất mong nhận được ý kiến đóng góp của các anh/chị về các nhân tố tác động đến mức độ thỏa mãn công việc. Những đóng góp của các anh/chị đều là những thông tin rất quý báu giúp tôi hoàn thiện việc đánh giá sự thỏa mãn công việc của cán bộ công chức người lao động tại Chi cục Thuế một cách chính xác nhất.

Kính mong các anh/chị cho ý kiến về những điểm cần bổ sung, chỉnh sửa, loại bỏ đối với gợi ý dưới đây của tôi về những yếu tố ảnh hưởng đến sự thỏa mãn công việc của cán bộ công chức người lao động tại Chi cục Thuế.

PHẦN 1: THÔNG TIN ĐẶC ĐIỂM CÁ NHÂN

Giới tính: Nam Nữ

Nhóm tuổi:

- Dưới 30
- Từ 30 đến 40
- Từ 41 đến 50
- Hơn 50

Trình độ học vấn:

- Trung cấp, cao đẳng
- Đại học
- Sau đại học

Bộ phận làm việc:

- Đội Tuyên truyền – Hỗ trợ người nộp thuế;
- Đội Kiểm tra thuế;
- Đội Kế khai - Kế toán - Tin học;
- Đội Quản lý nợ và Cường chế nợ thuế;
- Đội Kiểm tra nội bộ;
- Đội Hành chánh – Nhân sự - Tài vụ - Ấn chỉ;
- Đội Thuế Trước bạ - Thu khác;
- Đội Thuế Thu nhập cá nhân.

Thâm niên công tác:

- Ít hơn 03 năm
- Từ 03 năm đến 05 năm
- Từ 06 năm đến 10 năm
- Trên 10 năm

PHẦN 2: YẾU TỐ ẢNH HƯỞNG ĐẾN SỰ THOẢ MÃN CÔNG VIỆC

Chế độ đãi ngộ:

Mức lương của tôi hiện nay là phù hợp với năng lực và đóng góp của tôi vào đơn vị

Các khoản trợ cấp của đơn vị ở mức hợp lý.

Tôi nhận được các khoản thưởng thỏa đáng từ hiệu quả làm việc của mình

Lương, thưởng và trợ cấp tại đơn vị hiện được phân phối khá công bằng

Hàng năm đơn vị đều có tổ chức cho nhân viên đi du lịch, nghỉ dưỡng

Đơn vị luôn tạo điều kiện cho tôi được nghỉ phép, nghỉ bệnh khi có nhu cầu

Đơn vị luôn tuân thủ đầy đủ các chính sách về bảo hiểm xã hội và bảo hiểm y tế

Đơn vị có bộ phận công đoàn bảo vệ quyền lợi chính đáng của nhân viên

Tôi không lo bị mất việc tại đơn vị hiện tại

Các phúc lợi khác của đơn vị là tốt

Cơ hội phát triển

Tôi được đơn vị đào tạo đầy đủ các kỹ năng để thực hiện tốt công việc của mình

Đơn vị luôn tạo cơ hội cho người có năng lực

Đơn vị luôn tạo điều kiện cho tôi học tập nâng cao tri thức và khả năng chuyên môn

Các chương trình đào tạo hiện nay ở đơn vị là tương đối tốt

Cấp trên

Tôi không gặp khó khăn trong việc giao tiếp và trao đổi với cấp trên

Cấp trên luôn động viên hỗ trợ tôi khi cần thiết

Cấp trên thực sự quan tâm đến tôi

Cấp trên luôn ghi nhận sự đóng góp của tôi đối với đơn vị

Cấp trên sẵn sàng bảo vệ tôi trước những người khác khi cần thiết

Tôi được quyết định cách thức thực hiện công việc và nhiệm vụ của mình

Cấp trên của tôi đối xử công bằng đối với nhân viên cấp dưới

Đồng nghiệp

Đồng nghiệp của tôi đối xử công bằng với nhân viên cấp dưới

Đồng nghiệp của tôi là người thân thiện, dễ gần và hòa đồng

Đồng nghiệp của tôi luôn tận tâm, tận tụy để hoàn thành tốt công việc

Đồng nghiệp của tôi là người đáng tin cậy

Đặc điểm công việc

Tôi được sử dụng nhiều kỹ năng khác nhau trong công việc

Tôi luôn hiểu rõ về công việc của tôi đang làm

Công việc của tôi có tầm quan trọng nhất định đối với hoạt động của đơn vị

Tôi được quyền quyết định một số vấn đề công việc nằm trong năng lực của mình

Tôi nhận được phản hồi và góp ý của cấp trên về hiệu quả công việc của mình

Tôi được làm công việc phù hợp với năng lực và thể mạnh của mình

Đánh giá chung về các khía cạnh

Nhìn chung, tôi hài lòng với chế độ đãi ngộ hiện tại của đơn vị

Nhìn chung, tôi hài lòng với cơ hội phát triển của mình tại đơn vị

Nhìn chung, tôi hài lòng với cấp trên của mình

Nhìn chung, tôi hài lòng với đồng nghiệp của mình

Nhìn chung, tôi hài lòng với công việc hiện tại của mình

Đánh giá chung, tôi hài lòng với công việc hiện tại của mình

Theo các anh/chị còn thấy yếu tố nào khác mà mình cho là có ảnh hưởng đến sự thỏa mãn trong công việc của công chức Thuế nữa không? Vì sao?

Xin trân trọng cảm ơn ý kiến đóng góp của các anh/chị!

Appendix 3: Questionnaire

Please take a few minutes to complete this survey. Your opinion will help us assess and improve effective policies in human resources management at Binh Chanh District tax department

PART 1. PERSONAL BACKGROUND INFORMATION

Gender: Male Female

Age group:

- Under 30 From 30 to 40
 From 41 to 50 More than 50

Working division:

- The direct divisions
 The indirect divisions

Seniority:

- Less than 03 year From 03 year to 05 year
 From 06 year to 10 year More 10 year

PART 2: Please express your perceptions about attributes on job satisfaction by choosing from a 5 point-scale extending from 1 = “strongly disagree/ the least satisfied” to 5 = “strongly agree/ the most satisfied”.

| | | | | |
|-------------------|----------|--------------|-------|----------------|
| Strongly disagree | Disagree | Have no idea | Agree | Strongly agree |
| 1 | 2 | 3 | 4 | 5 |

Compensation (SCO)

| | | | | | | |
|----------------|---|---|---|---|---|---|
| SCP -01 | Salary is commensurate with the work | 1 | 2 | 3 | 4 | 5 |
| SCP -02 | Salary, bonus and allowances are distributed equitably. | 1 | 2 | 3 | 4 | 5 |
| SCP -03 | The employee may rely entirely on income from work | 1 | 2 | 3 | 4 | 5 |
| SCP -04 | Department are in full compliance with the policies of social insurance and medical insurance | 1 | 2 | 3 | 4 | 5 |
| SCP -05 | Vacations are organized annually for employees. | 1 | 2 | 3 | 4 | 5 |
| SCP -06 | Other benefits of the department are well | 1 | 2 | 3 | 4 | 5 |
| SCP -07 | Department has the union protect the legitimate rights of employees | 1 | 2 | 3 | 4 | 5 |

Development opportunities (SDO)

| | | | | | | |
|----------------|--|---|---|---|---|---|
| SDO -01 | The employees get fully training to perform their job well | 1 | 2 | 3 | 4 | 5 |
|----------------|--|---|---|---|---|---|

| | | | | | | |
|---------------------------------|---|---|---|---|---|---|
| SDO -02 | The training program is relatively good. | 1 | 2 | 3 | 4 | 5 |
| SDO -03 | Departments are creating conditions for employees to study to improve professional and work skills. | 1 | 2 | 3 | 4 | 5 |
| SDO -04 | Promotion opportunities are fair and proportionate to the capacity of all employees. | 1 | 2 | 3 | 4 | 5 |
| Superior (SSU) | | | | | | |
| SSU -01 | Superiors have strong leadership capacity. | 1 | 2 | 3 | 4 | 5 |
| SSU -02 | Superiors have equal treatment between employees. | 1 | 2 | 3 | 4 | 5 |
| SSU -03 | Superiors consult employees in making decisions | 1 | 2 | 3 | 4 | 5 |
| SSU -04 | Superiors consider to talents and contributions of employee | 1 | 2 | 3 | 4 | 5 |
| SSU -05 | Superiors support their employees. | 1 | 2 | 3 | 4 | 5 |
| Colleagues (SCO) | | | | | | |
| SCO -01 | Colleagues are willing to help each other | 1 | 2 | 3 | 4 | 5 |
| SCO -02 | Colleagues are friendly, enthusiastic. | 1 | 2 | 3 | 4 | 5 |
| SCO -03 | Colleagues coordinate in work | 1 | 2 | 3 | 4 | 5 |
| SCO -04 | My colleagues are reliable. | 1 | 2 | 3 | 4 | 5 |
| Job characteristic (SJC) | | | | | | |
| SJC -01 | The work has interesting and challenges, requires many different skills. | 1 | 2 | 3 | 4 | 5 |
| SJC -02 | Employees always know clearly about their work. | 1 | 2 | 3 | 4 | 5 |
| SJC -03 | Employee's work has a certain importance for the operation of the department | 1 | 2 | 3 | 4 | 5 |
| SJC -04 | Employee are entitled to decide some issues of work within my capacity | 1 | 2 | 3 | 4 | 5 |
| SJC -05 | Employees get feedback and advices from superiors about job performance | 1 | 2 | 3 | 4 | 5 |
| SJC -06 | The work matching capacities and strengths of employees. | 1 | 2 | 3 | 4 | 5 |

Employee Satisfaction (GJS)

| | | | | | | |
|----------------|--|---|---|---|---|---|
| GJS -01 | I am satisfied with the compensation. | 1 | 2 | 3 | 4 | 5 |
| GJS -02 | I am satisfied with the job characteristic. | 1 | 2 | 3 | 4 | 5 |
| GJS -03 | I am satisfied with the development opportunities. | 1 | 2 | 3 | 4 | 5 |
| GJS -04 | I am satisfied with the supervisor. | 1 | 2 | 3 | 4 | 5 |
| GJS -05 | I am satisfied with the colleagues. | 1 | 2 | 3 | 4 | 5 |
| GJS -06 | Overall I am satisfied with my current job | 1 | 2 | 3 | 4 | 5 |

Sincerely appreciate your time and cooperation!

Appendix 4: Questionnaire (Vietnamese version)

Xin kính chào các anh/chị!

Tôi đang thực hiện đề tài nghiên cứu mức độ thỏa mãn công việc của cán bộ công chức người lao động Chi cục Thuế huyện Bình Chánh. Kính mong các anh/chị dành thời gian thực hiện bản khảo sát dưới đây. Ý kiến của các anh/chị sẽ giúp chúng tôi hoàn thiện chính sách quản lý nguồn nhân lực tại Chi cục Thuế huyện Bình Chánh.

PHẦN 1: THÔNG TIN ĐẶC ĐIỂM CÁ NHÂN

Giới tính: Nam Nữ

Nhóm tuổi:

- Dưới 30 Từ 30 đến 40
 Từ 41 đến 50 Trên 50

Bộ phận công tác:

- Các phòng ban trực tiếp
 Các phòng ban gián tiếp

Thâm niên công tác:

- Ít hơn 03 năm Từ 03 năm đến 05 năm
 Từ 06 năm đến 10 năm Trên 10 năm

PHẦN 2: THÀNH PHẦN ẢNH HƯỞNG ĐẾN SỰ HÀI LÒNG CÔNG VIỆC

Anh/chị vui lòng thể hiện cảm nhận của mình đối với các nhận định dưới đây theo thang điểm từ 1 đến 5, trong đó 1 là “hoàn toàn không đồng ý” và 5 là “hoàn toàn đồng ý”

| Hoàn toàn không đồng ý | Không đồng ý | Không ý kiến | Đồng ý | Hoàn toàn đồng ý |
|---------------------------|--------------|--------------|--------|---------------------|
| 1 | 2 | 3 | 4 | 5 |

Chế độ đãi ngộ (SCP)

| | | | | | | |
|---------|---|---|---|---|---|---|
| SCP -01 | Mức lương tương xứng với công việc | 1 | 2 | 3 | 4 | 5 |
| SCP -02 | Lương, thưởng và trợ cấp tại cơ quan hiện được phân phối khá công bằng | 1 | 2 | 3 | 4 | 5 |
| SCP -03 | Nhân viên có thể hoàn toàn sống dựa vào thu nhập từ công việc | 1 | 2 | 3 | 4 | 5 |
| SCP -04 | Cơ quan luôn tuân thủ đầy đủ các chính sách về bảo hiểm xã hội và bảo hiểm y tế | 1 | 2 | 3 | 4 | 5 |
| SCP -05 | Hàng năm cơ quan đều có tổ chức cho nhân viên đi du lịch, nghỉ dưỡng | 1 | 2 | 3 | 4 | 5 |
| SCP -06 | Các phúc lợi khác của cơ quan tốt | 1 | 2 | 3 | 4 | 5 |
| SCP -07 | Cơ quan có bộ phận công đoàn bảo vệ quyền lợi chính đáng của nhân viên | 1 | 2 | 3 | 4 | 5 |

Cơ hội phát triển (SDO)

| | | | | | | |
|---------|--|---|---|---|---|---|
| SDO -01 | Các nhân viên được đào tạo đầy đủ để thực hiện công việc tốt của họ | 1 | 2 | 3 | 4 | 5 |
| SDO -02 | Các chương trình đào tạo tương đối tốt | 1 | 2 | 3 | 4 | 5 |
| SDO -03 | Cơ quan luôn tạo điều kiện cho nhân viên học để nâng cao kiến thức và kỹ năng làm việc | 1 | 2 | 3 | 4 | 5 |
| SDO -04 | Cơ hội thăng tiến công bằng và tương xứng với năng lực của tất cả nhân viên. | 1 | 2 | 3 | 4 | 5 |

Cấp trên (SSU)

| | | | | | | |
|--|---|---|---|---|---|---|
| SSU -01 | Cấp trên có năng lực lãnh đạo mạnh mẽ | 1 | 2 | 3 | 4 | 5 |
| SSU -02 | Cấp trên đối xử công bằng với tất cả nhân viên | 1 | 2 | 3 | 4 | 5 |
| SSU -03 | Cấp trên tham vấn ý kiến của nhân viên trước khi đưa ra quyết định | 1 | 2 | 3 | 4 | 5 |
| SSU -04 | Cấp trên xem xét đến tài năng và đóng góp của nhân viên | 1 | 2 | 3 | 4 | 5 |
| SSU -05 | Cấp trên luôn hỗ trợ cho nhân viên | 1 | 2 | 3 | 4 | 5 |
| Đồng nghiệp (SCO) | | | | | | |
| SCO -01 | Đồng nghiệp sẵn sàng giúp đỡ nhau | 1 | 2 | 3 | 4 | 5 |
| SCO -02 | Đồng nghiệp thân thiện, nhiệt tình | 1 | 2 | 3 | 4 | 5 |
| SCO -03 | Đồng nghiệp luôn phối hợp trong công việc | 1 | 2 | 3 | 4 | 5 |
| SCO -04 | Đồng nghiệp là người đáng tin cậy | 1 | 2 | 3 | 4 | 5 |
| Đặc điểm công việc (SJC) | | | | | | |
| SJC -01 | Công việc thú vị và thách thức, đòi hỏi nhiều kỹ năng khác nhau | 1 | 2 | 3 | 4 | 5 |
| SJC -02 | Nhân viên luôn hiểu rõ về công việc của họ | 1 | 2 | 3 | 4 | 5 |
| SJC -03 | Công việc của nhân viên đóng một vai trò quan trọng đối với hoạt động của cơ quan | 1 | 2 | 3 | 4 | 5 |
| SJC -04 | Nhân viên có quyền quyết định một số vấn đề của công việc trong khả năng của họ | 1 | 2 | 3 | 4 | 5 |
| SJC -05 | Nhân viên nhận được phản hồi và lời khuyên từ cấp trên về hiệu suất công việc | 1 | 2 | 3 | 4 | 5 |
| SJC -06 | Công việc phù hợp với khả năng và thể mạnh của nhân viên | 1 | 2 | 3 | 4 | 5 |
| Mức độ hài lòng (GJS) | | | | | | |
| GJS -01 | Tôi hài lòng với chế độ đãi ngộ tại cơ quan | 1 | 2 | 3 | 4 | 5 |
| GJS -02 | Tôi hài lòng với cơ hội phát triển tại cơ quan | 1 | 2 | 3 | 4 | 5 |
| GJS -03 | Tôi hài lòng với cấp trên tại cơ quan | 1 | 2 | 3 | 4 | 5 |
| GJS -04 | Tôi hài lòng với đồng nghiệp tại cơ quan | 1 | 2 | 3 | 4 | 5 |
| GJS -05 | Tôi hài lòng với đặc điểm công việc tại cơ quan | 1 | 2 | 3 | 4 | 5 |
| GJS -06 | Nhìn chung tôi hài lòng với công việc hiện tại | 1 | 2 | 3 | 4 | 5 |
| <i>Chân thành cảm ơn thời gian và sự hỗ trợ của các anh/chị</i> | | | | | | |

Appendix 5: Sample descriptive statistics

Gender

| | | |
|---|---------|-----|
| N | Valid | 211 |
| | Missing | 0 |

Gender

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|------------|-----------|---------|---------------|--------------------|
| Valid Male | 103 | 48.8 | 48.8 | 48.8 |
| Female | 108 | 51.2 | 51.2 | 100.0 |
| Total | 211 | 100.0 | 100.0 | |

Age Group

| | | |
|---|---------|-----|
| N | Valid | 211 |
| | Missing | 0 |

Age Group

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------|-----------|---------|---------------|--------------------|
| Valid Under 30 | 76 | 36.0 | 36.0 | 36.0 |
| From 30 to 40 | 58 | 27.5 | 27.5 | 63.5 |
| From 41 to 50 | 36 | 17.1 | 17.1 | 80.6 |
| Above 50 | 41 | 19.4 | 19.4 | 100.0 |
| Total | 211 | 100.0 | 100.0 | |

Working Division

| | | |
|---|---------|-----|
| N | Valid | 211 |
| | Missing | 0 |

Working Division

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------------|-----------|---------|---------------|--------------------|
| Valid Direct Division | 122 | 57.8 | 57.8 | 57.8 |
| Indirect Division | 89 | 42.2 | 42.2 | 100.0 |
| Total | 211 | 100.0 | 100.0 | |

Seniority

| | | |
|---|---------|-----|
| N | Valid | 211 |
| | Missing | 0 |

Seniority

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------------------|-----------|---------|---------------|--------------------|
| Valid | Less than 03 years | 50 | 23.7 | 23.7 | 23.7 |
| | From 03 years to 05 years | 57 | 27.0 | 27.0 | 50.7 |
| | From 06 years to 10 years | 52 | 24.6 | 24.6 | 75.4 |
| | More than 10 years | 52 | 24.6 | 24.6 | 100.0 |
| | Total | 211 | 100.0 | 100.0 | |

Observed Variables descriptive

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|------|----------------|
| SCP01 | 211 | 1 | 5 | 3.51 | .880 |
| SCP02 | 211 | 1 | 5 | 3.51 | .928 |
| SCP03 | 211 | 1 | 5 | 3.60 | .896 |
| SCP04 | 211 | 1 | 5 | 3.45 | .895 |
| SCP05 | 211 | 1 | 5 | 3.57 | .883 |
| SCP06 | 211 | 1 | 5 | 3.49 | .875 |
| SCP07 | 211 | 1 | 5 | 3.71 | .929 |
| SDO01 | 211 | 1 | 5 | 3.38 | .828 |
| SDO02 | 211 | 1 | 5 | 3.40 | .800 |
| SDO03 | 211 | 1 | 5 | 3.44 | .774 |
| SDO04 | 211 | 1 | 5 | 3.41 | .848 |
| SSU01 | 211 | 1 | 5 | 3.63 | .855 |
| SSU02 | 211 | 1 | 5 | 3.58 | .855 |
| SSU03 | 211 | 1 | 5 | 3.57 | .816 |
| SSU04 | 211 | 1 | 5 | 3.54 | .800 |
| SSU05 | 211 | 1 | 5 | 3.60 | .901 |
| SCO01 | 211 | 1 | 5 | 3.81 | .719 |
| SCO02 | 211 | 1 | 5 | 3.92 | .771 |
| SCO03 | 211 | 1 | 5 | 3.86 | .749 |
| SCO04 | 211 | 1 | 5 | 3.81 | .788 |
| SJC01 | 211 | 1 | 5 | 3.55 | .868 |
| SJC02 | 211 | 1 | 5 | 3.54 | .841 |
| SJC03 | 211 | 1 | 5 | 3.47 | .847 |
| SJC04 | 211 | 1 | 5 | 3.58 | .838 |
| SJC05 | 211 | 1 | 5 | 3.51 | .912 |
| SJC06 | 211 | 1 | 5 | 3.57 | .920 |
| GJS01 | 211 | 1 | 5 | 3.45 | .971 |
| GJS02 | 211 | 1 | 5 | 3.29 | .894 |
| GJS03 | 211 | 1 | 5 | 3.52 | .901 |
| GJS04 | 211 | 1 | 5 | 3.36 | .824 |
| GJS05 | 211 | 1 | 5 | 3.67 | .927 |
| GJS06 | 211 | 1 | 5 | 3.10 | .948 |
| Valid N (listwise) | 211 | | | | |

Appendix 6: Cronbach's alpha testing result

Compensation (first analysis)

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 211 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 211 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .867 | 7 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| SCP01 | 21.33 | 16.078 | .727 | .836 |
| SCP02 | 21.33 | 15.574 | .758 | .831 |
| SCP03 | 21.24 | 15.848 | .747 | .833 |
| SCP04 | 21.38 | 15.913 | .738 | .834 |
| SCP05 | 21.27 | 16.139 | .714 | .838 |
| SCP06 | 21.35 | 17.075 | .573 | .857 |
| SCP07 | 21.12 | 18.956 | .268 | .897 |

Compensation (second analysis)

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 211 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 211 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .897 | 6 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| SCP01 | 17.62 | 13.533 | .718 | .880 |
| SCP02 | 17.62 | 12.952 | .770 | .871 |
| SCP03 | 17.53 | 13.136 | .772 | .871 |
| SCP04 | 17.67 | 13.289 | .745 | .875 |
| SCP05 | 17.55 | 13.496 | .721 | .879 |
| SCP06 | 17.64 | 14.204 | .605 | .896 |

Development Opportunities

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 211 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 211 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .867 | 4 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| SDO01 | 10.25 | 4.339 | .735 | .822 |
| SDO02 | 10.23 | 4.484 | .718 | .829 |
| SDO03 | 10.19 | 4.691 | .676 | .846 |
| SDO04 | 10.22 | 4.247 | .741 | .820 |

Superiors (first analysis)

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 211 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 211 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .869 | 5 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| SSU01 | 14.29 | 7.902 | .650 | .853 |
| SSU02 | 14.34 | 7.520 | .747 | .828 |
| SSU03 | 14.35 | 7.694 | .750 | .828 |
| SSU04 | 14.37 | 7.721 | .763 | .826 |
| SSU05 | 14.31 | 8.006 | .576 | .873 |

Superiors (second analysis)

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 211 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 211 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .873 | 4 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| SSU01 | 10.69 | 4.816 | .656 | .866 |
| SSU02 | 10.73 | 4.567 | .741 | .831 |
| SSU03 | 10.74 | 4.744 | .731 | .836 |
| SSU04 | 10.77 | 4.653 | .786 | .814 |

Colleague

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 211 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 211 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .866 | 4 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| SCO01 | 11.59 | 3.976 | .717 | .830 |
| SCO02 | 11.48 | 3.755 | .735 | .822 |
| SCO03 | 11.55 | 3.849 | .727 | .825 |
| SCO04 | 11.59 | 3.805 | .690 | .841 |

Job Characteristics

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 211 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 211 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .897 | 6 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| SJC01 | 17.67 | 12.859 | .713 | .880 |
| SJC02 | 17.69 | 13.340 | .652 | .889 |
| SJC03 | 17.75 | 12.979 | .713 | .880 |
| SJC04 | 17.64 | 12.868 | .745 | .875 |
| SJC05 | 17.71 | 12.378 | .754 | .874 |
| SJC06 | 17.65 | 12.334 | .754 | .874 |

Job Satisfaction

Case Processing Summary

| | | N | % |
|-------|-----------------------|-----|-------|
| Cases | Valid | 211 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 211 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .872 | 6 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| GJS01 | 16.95 | 12.612 | .680 | .849 |
| GJS02 | 17.10 | 12.938 | .702 | .845 |
| GJS03 | 16.87 | 13.198 | .647 | .854 |
| GJS04 | 17.03 | 13.404 | .690 | .848 |
| GJS05 | 16.72 | 13.212 | .620 | .859 |
| GJS06 | 17.29 | 12.628 | .701 | .845 |

Appendix 7: Exploratory factor analysis result

Independent factors

KMO and Bartlett's Test

| | |
|--|--------------------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .914 |
| Bartlett's Test of Sphericity | Approx. Chi-Square |
| | df |
| | Sig. |
| | 3317.685 |
| | 276 |
| | .000 |

Total Variance Explained

| Component | Initial Eigenvalues | | | Extraction Sums of Squared Loadings | | | Rotation Sums of Squared Loadings | | |
|-----------|---------------------|---------------|--------------|-------------------------------------|---------------|--------------|-----------------------------------|---------------|--------------|
| | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % |
| 1 | 10.288 | 42.865 | 42.865 | 10.288 | 42.865 | 42.865 | 4.074 | 16.977 | 16.977 |
| 2 | 2.534 | 10.558 | 53.423 | 2.534 | 10.558 | 53.423 | 3.945 | 16.436 | 33.413 |
| 3 | 1.642 | 6.840 | 60.263 | 1.642 | 6.840 | 60.263 | 3.017 | 12.570 | 45.983 |
| 4 | 1.351 | 5.627 | 65.890 | 1.351 | 5.627 | 65.890 | 2.980 | 12.418 | 58.401 |
| 5 | 1.008 | 4.201 | 70.090 | 1.008 | 4.201 | 70.090 | 2.806 | 11.690 | 70.090 |
| 6 | .768 | 3.202 | 73.292 | | | | | | |
| 7 | .662 | 2.760 | 76.053 | | | | | | |
| 8 | .625 | 2.602 | 78.655 | | | | | | |
| 9 | .543 | 2.261 | 80.916 | | | | | | |
| 10 | .510 | 2.124 | 83.040 | | | | | | |
| 11 | .496 | 2.066 | 85.106 | | | | | | |
| 12 | .435 | 1.811 | 86.917 | | | | | | |
| 13 | .374 | 1.560 | 88.477 | | | | | | |
| 14 | .363 | 1.512 | 89.989 | | | | | | |
| 15 | .336 | 1.401 | 91.391 | | | | | | |
| 16 | .321 | 1.338 | 92.729 | | | | | | |
| 17 | .305 | 1.272 | 94.001 | | | | | | |
| 18 | .277 | 1.153 | 95.154 | | | | | | |
| 19 | .238 | .990 | 96.145 | | | | | | |
| 20 | .214 | .891 | 97.035 | | | | | | |
| 21 | .193 | .806 | 97.841 | | | | | | |
| 22 | .187 | .779 | 98.620 | | | | | | |
| 23 | .175 | .729 | 99.349 | | | | | | |
| 24 | .156 | .651 | 100.000 | | | | | | |

Extraction Method: Principal Component Analysis.

Rotated Component Matrix^a

| | Component | | | | |
|-------|-----------|------|------|------|------|
| | 1 | 2 | 3 | 4 | 5 |
| SCP03 | .774 | | | | |
| SCP02 | .768 | | | | |
| SCP05 | .756 | | | | |
| SCP01 | .726 | | | | |
| SCP04 | .724 | | | | |
| SCP06 | .557 | | | | |
| SJC05 | | .774 | | | |
| SJC01 | | .774 | | | |
| SJC04 | | .762 | | | |
| SJC03 | | .745 | | | |
| SJC06 | | .729 | | | |
| SJC02 | | .585 | | | |
| SCO02 | | | .843 | | |
| SCO01 | | | .823 | | |
| SCO03 | | | .820 | | |
| SCO04 | | | .810 | | |
| SSU01 | | | | .807 | |
| SSU04 | | | | .769 | |
| SSU02 | | | | .699 | |
| SSU03 | | | | .690 | |
| SDO01 | | | | | .710 |
| SDO02 | | | | | .691 |
| SDO04 | | | | | .649 |
| SDO03 | | | | | .634 |

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 6 iterations.

Component Transformation Matrix

| Component | 1 | 2 | 3 | 4 | 5 |
|-----------|-------|-------|------|-------|-------|
| 1 | .544 | .507 | .277 | .422 | .438 |
| 2 | .003 | -.427 | .902 | -.047 | -.034 |
| 3 | -.540 | .654 | .294 | -.420 | .133 |
| 4 | -.627 | -.045 | .024 | .775 | .069 |
| 5 | .139 | .362 | .148 | .208 | -.886 |

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

Dependent factor

KMO and Bartlett's Test

| | |
|--|--------------------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .881 |
| Bartlett's Test of Sphericity | Approx. Chi-Square |
| | df |
| | Sig. |
| | 549.856 |
| | 15 |
| | .000 |

Communalities

| | Initial | Extraction |
|-------|---------|------------|
| GJS01 | 1.000 | .618 |
| GJS02 | 1.000 | .651 |
| GJS03 | 1.000 | .574 |
| GJS04 | 1.000 | .635 |
| GJS05 | 1.000 | .540 |
| GJS06 | 1.000 | .650 |

Extraction Method: Principal Component Analysis.

Total Variance Explained

| Component | Initial Eigenvalues | | | Extraction Sums of Squared Loadings | | |
|-----------|---------------------|---------------|--------------|-------------------------------------|---------------|--------------|
| | Total | % of Variance | Cumulative % | Total | % of Variance | Cumulative % |
| 1 | 3.668 | 61.141 | 61.141 | 3.668 | 61.141 | 61.141 |
| 2 | .662 | 11.041 | 72.182 | | | |
| 3 | .495 | 8.255 | 80.437 | | | |
| 4 | .463 | 7.717 | 88.154 | | | |
| 5 | .363 | 6.045 | 94.199 | | | |
| 6 | .348 | 5.801 | 100.000 | | | |

Extraction Method: Principal Component Analysis.

Component Matrix^a

| | Component |
|-------|-----------|
| | 1 |
| GJS02 | .807 |
| GJS06 | .806 |
| GJS04 | .797 |
| GJS01 | .786 |
| GJS03 | .758 |
| GJS05 | .735 |

Extraction Method: Principal Component Analysis.

a. 1 components extracted.

Rotated Component Matrix^a

| |
|--|
| |
|--|

a. Only one component was extracted. The solution cannot be rotated.

Appendix 8: Pearson's correlation analysis result

Descriptive Statistics

| | Mean | Std. Deviation | N |
|-----|--------|----------------|-----|
| GJS | 3.3992 | .71226 | 211 |
| SDO | 3.4076 | .68729 | 211 |
| SCO | 3.8507 | .63965 | 211 |
| SCP | 3.5203 | .72570 | 211 |
| SJC | 3.5372 | .70788 | 211 |
| SSU | 3.5782 | .70739 | 211 |

Correlations

| | | GJS | SDO | SCO | SCP | SJC | SSU |
|-----|---------------------|--------|--------|--------|--------|--------|--------|
| GJS | Pearson Correlation | 1 | .859** | .393** | .745** | .745** | .718** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 |
| | N | 211 | 211 | 211 | 211 | 211 | 211 |
| SDO | Pearson Correlation | .859** | 1 | .364** | .666** | .660** | .630** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 |
| | N | 211 | 211 | 211 | 211 | 211 | 211 |
| SCO | Pearson Correlation | .393** | .364** | 1 | .349** | .219** | .300** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .001 | .000 |
| | N | 211 | 211 | 211 | 211 | 211 | 211 |
| SCP | Pearson Correlation | .745** | .666** | .349** | 1 | .591** | .614** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 |
| | N | 211 | 211 | 211 | 211 | 211 | 211 |
| SJC | Pearson Correlation | .745** | .660** | .219** | .591** | 1 | .539** |
| | Sig. (2-tailed) | .000 | .000 | .001 | .000 | | .000 |
| | N | 211 | 211 | 211 | 211 | 211 | 211 |
| SSU | Pearson Correlation | .718** | .630** | .300** | .614** | .539** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 211 | 211 | 211 | 211 | 211 | 211 |

** . Correlation is significant at the 0.01 level (2-tailed).

Appendix 9: Multiple-linear regression result

Variables Entered/Removed^a

| Model | Variables Entered | Variables Removed | Method |
|-------|--------------------------------------|-------------------|--------|
| 1 | SSU, SCO, SJC, SCP, SDO ^b | . | Enter |

a. Dependent Variable: GJS

b. All requested variables entered.

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .920 ^a | .846 | .842 | .28300 |

a. Predictors: (Constant), SSU, SCO, SJC, SCP, SDO

b. Dependent Variable: GJS

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|---------|-------------------|
| 1 | Regression | 90.036 | 5 | 18.007 | 224.833 | .000 ^b |
| | Residual | 16.419 | 205 | .080 | | |
| | Total | 106.454 | 210 | | | |

a. Dependent Variable: GJS

b. Predictors: (Constant), SSU, SCO, SJC, SCP, SDO

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | -.547 | .144 | | -3.792 | .000 | | |
| | SDO | .468 | .045 | .451 | 10.363 | .000 | .396 | 2.523 |
| | SCO | .070 | .033 | .063 | 2.092 | .038 | .839 | 1.191 |
| | SCP | .170 | .040 | .173 | 4.290 | .000 | .461 | 2.171 |
| | SJC | .233 | .039 | .232 | 6.042 | .000 | .510 | 1.961 |
| | SSU | .184 | .038 | .183 | 4.830 | .000 | .524 | 1.909 |

a. Dependent Variable: GJS

Collinearity Diagnostics^a

| Model | Dimension | Eigenvalue | Condition Index | Variance Proportions | | | | | |
|-------|-----------|------------|-----------------|----------------------|-----|-----|-----|-----|-----|
| | | | | (Constant) | SDO | SCO | SCP | SJC | SSU |
| 1 | 1 | 5.909 | 1.000 | .00 | .00 | .00 | .00 | .00 | .00 |
| | 2 | .033 | 13.325 | .12 | .04 | .30 | .04 | .07 | .03 |
| | 3 | .018 | 18.126 | .08 | .00 | .02 | .13 | .55 | .29 |
| | 4 | .016 | 19.354 | .14 | .05 | .15 | .31 | .00 | .58 |
| | 5 | .013 | 21.081 | .22 | .43 | .16 | .51 | .00 | .02 |
| | 6 | .010 | 23.746 | .44 | .48 | .37 | .00 | .37 | .09 |

a. Dependent Variable: GJS

Casewise Diagnostics^a

| Case Number | Std. Residual | GJS | Predicted Value | Residual |
|-------------|---------------|------|-----------------|----------|
| 175 | 3.909 | 4.67 | 3.5605 | 1.10616 |
| 199 | -3.793 | 3.50 | 4.5735 | -1.07350 |

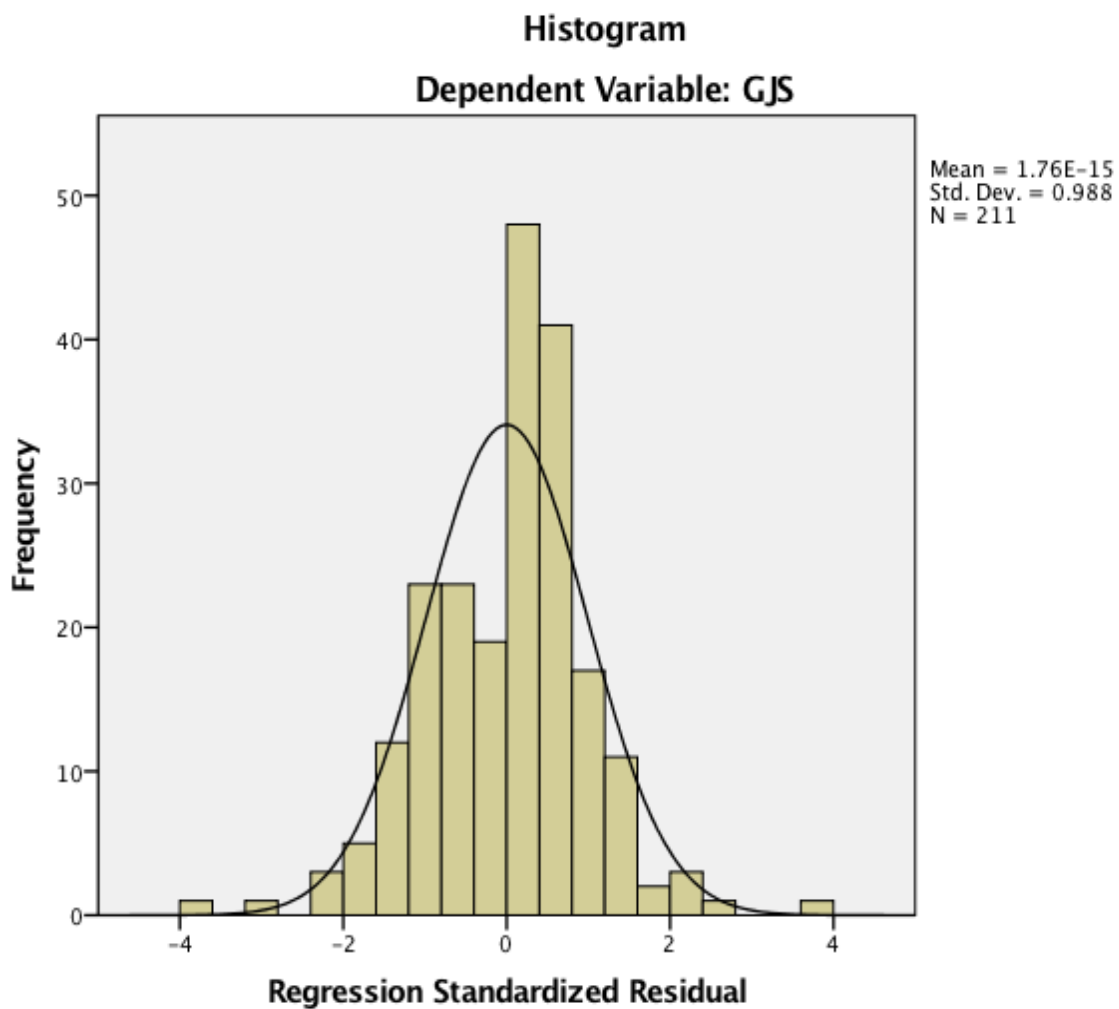
a. Dependent Variable: GJS

Residuals Statistics^a

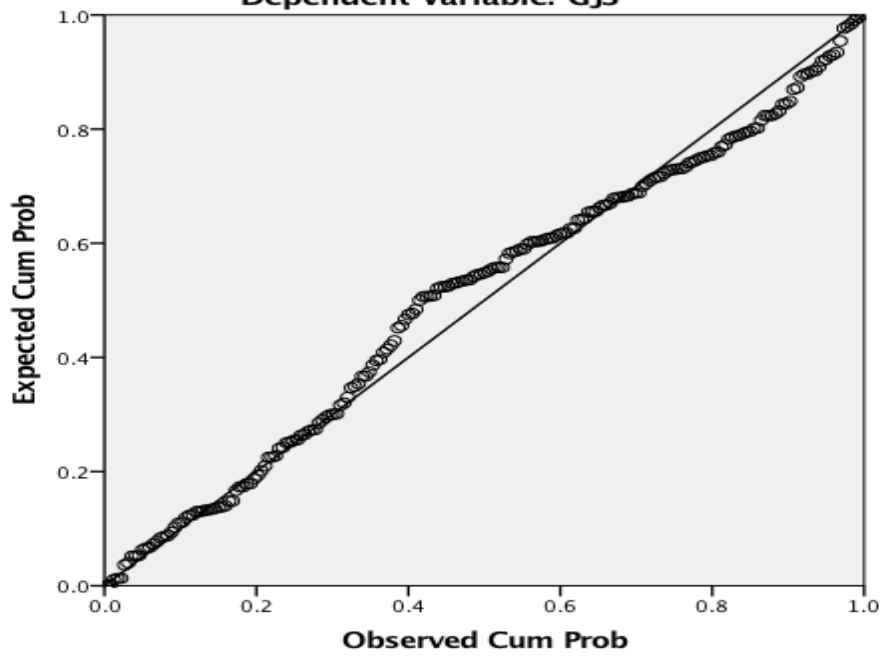
| | Minimum | Maximum | Mean | Std. Deviation | N |
|----------------------|----------|---------|--------|----------------|-----|
| Predicted Value | .9672 | 4.8171 | 3.3989 | .65478 | 211 |
| Residual | -1.07350 | 1.10616 | .00000 | .27961 | 211 |
| Std. Predicted Value | -3.714 | 2.166 | .000 | 1.000 | 211 |
| Std. Residual | -3.793 | 3.909 | .000 | .988 | 211 |

a. Dependent Variable: GJS

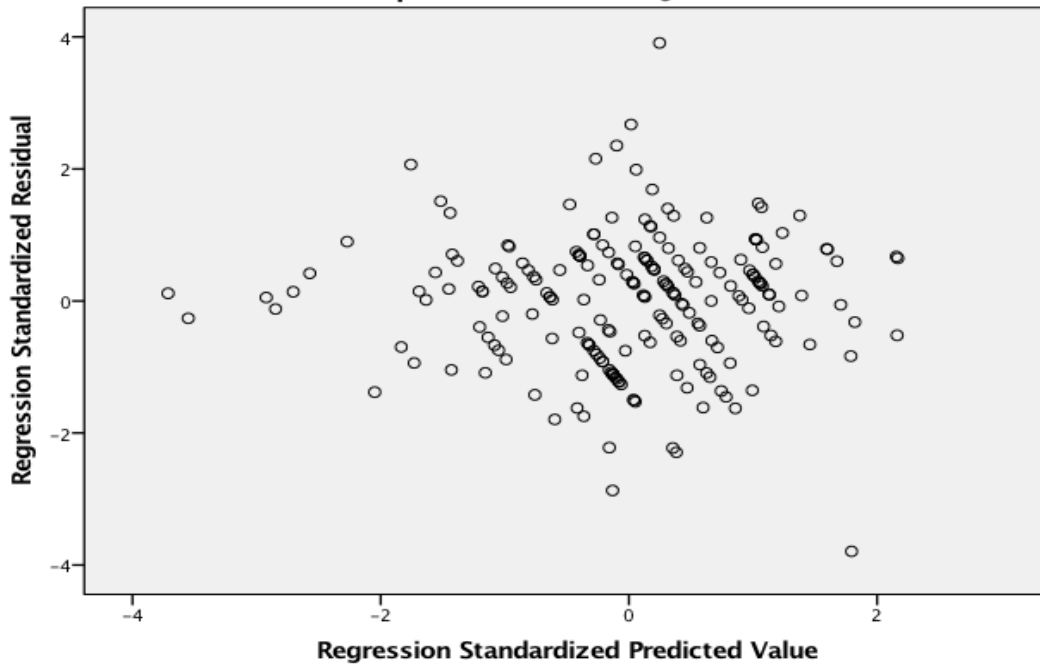
Charts



Normal P-P Plot of Regression Standardized Residual
Dependent Variable: GJS



Scatterplot
Dependent Variable: GJS



Appendix 10: Independent sample T-test

Gender

Group Statistics

| | Gender | N | Mean | Std. Deviation | Std. Error Mean |
|-----|--------|-----|--------|----------------|-----------------|
| GJS | Male | 103 | 3.4159 | .70009 | .06898 |
| | Female | 108 | 3.3827 | .72604 | .06986 |

Independent Samples Test

| | | Levene's Test for Equality of Variances | | t-test for Equality of Means | | | | | | |
|-----|-----------------------------|---|-------|------------------------------|---------|-----------------|-----------------|-----------------------|---|---------|
| | | F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference | |
| | | | | | | | | Lower | Upper | |
| GJS | Equal variances assumed | 1.683 | 0.196 | 0.337 | 209 | 0.736 | 0.03314 | 0.09827 | -0.16058 | 0.22686 |
| | Equal variances not assumed | | | 0.338 | 208.974 | 0.736 | 0.03314 | 0.09818 | -0.16041 | 0.22669 |

Working divisions

Group Statistics

| | Working Division | N | Mean | Std. Deviation | Std. Error Mean |
|-----|-------------------|-----|--------|----------------|-----------------|
| GJS | Direct Division | 122 | 3.3484 | .68400 | .06193 |
| | Indirect Division | 89 | 3.4682 | .74700 | .07918 |

Independent Samples Test

| | | Levene's Test for Equality of Variances | | t-test for Equality of Means | | | | | | |
|-----|-----------------------------|---|-------|------------------------------|---------|-----------------|-----------------|-----------------------|---|---------|
| | | F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | 95% Confidence Interval of the Difference | |
| | | | | | | | | Lower | Upper | |
| GJS | Equal variances assumed | 4.099 | 0.044 | -1.208 | 209 | 0.228 | -0.1198 | 0.09914 | -0.31525 | 0.07564 |
| | Equal variances not assumed | | | -1.192 | 179.685 | 0.235 | -0.1198 | 0.10052 | -0.31816 | 0.07855 |

Appendix 11: One-way ANOVA result

Age group

Descriptives

GJS

| | N | Mean | Std. Deviation | Std. Error | 95% Confidence Interval for Mean | | Minimum | Maximum |
|---------------|-----|--------|----------------|------------|----------------------------------|-------------|---------|---------|
| | | | | | Lower Bound | Upper Bound | | |
| Under 30 | 76 | 3.4342 | .72423 | .08307 | 3.2687 | 3.5997 | 1.50 | 5.00 |
| From 30 to 40 | 58 | 3.3851 | .76803 | .10085 | 3.1831 | 3.5870 | 1.00 | 5.00 |
| From 41 to 50 | 36 | 3.3519 | .67704 | .11284 | 3.1228 | 3.5809 | 1.67 | 4.67 |
| Above 50 | 41 | 3.3943 | .65697 | .10260 | 3.1869 | 3.6017 | 1.00 | 4.67 |
| Total | 211 | 3.3989 | .71199 | .04902 | 3.3023 | 3.4955 | 1.00 | 5.00 |

Test of Homogeneity of Variances

GJS

| Levene Statistic | df1 | df2 | Sig. |
|------------------|-----|-----|------|
| .802 | 3 | 207 | .494 |

ANOVA

GJS

| | Sum of Squares | df | Mean Square | F | Sig. |
|----------------|----------------|-----|-------------|------|------|
| Between Groups | .186 | 3 | .062 | .121 | .948 |
| Within Groups | 106.268 | 207 | .513 | | |
| Total | 106.454 | 210 | | | |

Multiple Comparisons

Dependent Variable: GJS

Bonferroni

| (I) Age Group | (J) Age Group | Mean Difference (I-J) | Std. Error | Sig. | 95% Confidence Interval | |
|---------------|---------------|-----------------------|------------|-------|-------------------------|-------------|
| | | | | | Lower Bound | Upper Bound |
| Under 30 | From 30 to 40 | .04915 | .12492 | 1.000 | -.2836 | .3819 |
| | From 41 to 50 | .08236 | .14497 | 1.000 | -.3038 | .4685 |
| | Above 50 | .03990 | .13884 | 1.000 | -.3299 | .4097 |
| From 30 to 40 | Under 30 | -.04915 | .12492 | 1.000 | -.3819 | .2836 |
| | From 41 to 50 | .03321 | .15202 | 1.000 | -.3718 | .4382 |
| | Above 50 | -.00925 | .14619 | 1.000 | -.3987 | .3802 |
| From 41 to 50 | Under 30 | -.08236 | .14497 | 1.000 | -.4685 | .3038 |
| | From 30 to 40 | -.03321 | .15202 | 1.000 | -.4382 | .3718 |
| | Above 50 | -.04246 | .16365 | 1.000 | -.4784 | .3935 |
| Above 50 | Under 30 | -.03990 | .13884 | 1.000 | -.4097 | .3299 |
| | From 30 to 40 | .00925 | .14619 | 1.000 | -.3802 | .3987 |
| | From 41 to 50 | .04246 | .16365 | 1.000 | -.3935 | .4784 |

Seniority

Descriptives

GJS

| | N | Mean | Std. Deviation | Std. Error | 95% Confidence Interval for Mean | | Minimum | Maximum |
|---------------------------|-----|--------|----------------|------------|----------------------------------|-------------|---------|---------|
| | | | | | Lower Bound | Upper Bound | | |
| Less than 03 years | 50 | 3.4400 | .70611 | .09986 | 3.2393 | 3.6407 | 2.00 | 4.67 |
| From 03 years to 05 years | 86 | 3.4516 | .76861 | .08288 | 3.2868 | 3.6163 | 1.00 | 5.00 |
| From 06 years to 10 years | 23 | 3.2754 | .77949 | .16253 | 2.9383 | 3.6124 | 1.50 | 4.33 |
| More than 10 years | 52 | 3.3269 | .58574 | .08123 | 3.1639 | 3.4900 | 1.00 | 4.67 |
| Total | 211 | 3.3989 | .71199 | .04902 | 3.3023 | 3.4955 | 1.00 | 5.00 |

Test of Homogeneity of Variances

GJS

| Levene Statistic | df1 | df2 | Sig. |
|------------------|-----|-----|------|
| 1.975 | 3 | 207 | .119 |

ANOVA

GJS

| | Sum of Squares | df | Mean Square | F | Sig. |
|----------------|----------------|-----|-------------|------|------|
| Between Groups | .943 | 3 | .314 | .617 | .605 |
| Within Groups | 105.511 | 207 | .510 | | |
| Total | 106.454 | 210 | | | |

Multiple Comparisons

Dependent Variable: GJS

Bonferroni

| (I) Seniority | (J) Seniority | Mean Difference (I-J) | Std. Error | Sig. | 95% Confidence Interval | |
|---------------------------|---------------------------|-----------------------|------------|-------|-------------------------|-------------|
| | | | | | Lower Bound | Upper Bound |
| Less than 03 years | From 03 years to 05 years | -.01155 | .12697 | 1.000 | -.3498 | .3267 |
| | From 06 years to 10 years | .16464 | .17988 | 1.000 | -.3145 | .6438 |
| | More than 10 years | .11308 | .14141 | 1.000 | -.2636 | .4898 |
| From 03 years to 05 years | Less than 03 years | .01155 | .12697 | 1.000 | -.3267 | .3498 |
| | From 06 years to 10 years | .17619 | .16760 | 1.000 | -.2703 | .6226 |
| | More than 10 years | .12463 | .12542 | 1.000 | -.2095 | .4587 |
| From 06 years to 10 years | Less than 03 years | -.16464 | .17988 | 1.000 | -.6438 | .3145 |
| | From 03 years to 05 years | -.17619 | .16760 | 1.000 | -.6226 | .2703 |
| | More than 10 years | -.05156 | .17878 | 1.000 | -.5278 | .4247 |
| More than 10 years | Less than 03 years | -.11308 | .14141 | 1.000 | -.4898 | .2636 |
| | From 03 years to 05 years | -.12463 | .12542 | 1.000 | -.4587 | .2095 |
| | From 06 years to 10 years | .05156 | .17878 | 1.000 | -.4247 | .5278 |