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## Perception of Meaningful Work and Job Satisfaction of Accounting Faculty Members

### Muhasebe Öğretim Üyelerinin Anlamlı İş ve İş Tatmini Algısı

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#### Abstract

Meaningful work is the values formed by the person's expectations about their workplace. Job satisfaction is the positive feelings one has for one's job. This study aims to measure whether accounting academicians find their jobs meaningful and their satisfaction levels in their careers. The sample size is 164 people who are accounting academics in Turkey. The study measured the relationship between the meaningful job and job satisfaction, and the subdimension of the meaningful job was examined. Significant relationships were found between some sub-dimensions of meaningful work and job satisfaction.

**Keywords:** Meaning, meaningful work, job satisfaction, accounting academics, university education.

**JEL Codes:** M40, M10

#### Introduction

A person's work depends on some material or intangible elements. What these elements are, how, and how they affect people in working life has been the subject of research in many social sciences. Education, psychology, sociology, business, and economics can be counted among these fields of science. While it is among the main subjects of management and organization research in business science, it is a field of study that has also influenced other sub-disciplines. Keeping the employee at work and ensuring its continuity both contribute to the continuity of the business and affect the costs of dismissal or dismissal. What should happen is that while the employee obtains the maximum benefit for himself, the workplace also provides the same benefit from the employee. For this reason, the

#### Öz

Anlamlı iş, kişinin çalıştığı yerle ilgili beklentilerinin kendinde oluşturduğu değerlerdir. İş tatmini, kişinin işine duyduğu pozitif hislerdir. Bu çalışmada, muhasebe akademisyenlerinin işlerini anlamlı bulup bulmadıkları ile işlerindeki tatmin durumlarının ölçülmesi amaçlanmaktadır. Türkiye'deki muhasebe akademisyenlerine anket iletilmiş, 164 kişilik örnek kütleden geri dönüş sağlanmıştır. Çalışmada, anlamlı iş ve iş tatmini arasındaki ilişki ölçülmüş ve anlamlı işin alt boyutları incelenmiştir. Anlamlı işin bazı alt boyutları ile iş tatmini arasında anlamlı ilişkiler bulunmuştur.

**Anahtar Kelimeler:** Anlam, anlamlı iş, iş tatmini, muhasebe akademisyenleri, üniversite eğitimi.

**JEL Kodları:** M40, M10

intangible reflections of the employee's job on himself and the positive effects on his perception have been examined with concepts such as meaningful job and job satisfaction (Locke, 1969; Nord et al., 1990; Spector, 1997).

Accounting education has a certain standard (International Accounting Education Standards). Related standards emphasize the importance of accounting education. Suppose accounting education is given by accounting academics who are dissatisfied with their jobs and feel burnout. In that case, it is likely to impair their ability to serve students and the accounting profession (Vesty et al., 2018: 2). For this reason, it has been deemed necessary by us to investigate the

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meaning and satisfaction of accounting academicians in their work.

After addressing the concepts of meaning, a meaningful job, and job satisfaction conceptually, this study is based on the meaningful work scale of Göçen and Terzi (2019). Judge et al. (1998) consist of the analyses made due to applying the job satisfaction scale to accounting academicians and the results achieved.

### **Theoretical Framework for Meaningful Jobs and Job Satisfaction**

Based on the studies in the literature, the concepts related to a meaningful job, job satisfaction, and meaningful job sub-dimensions are explained below.

#### **Meaning and Sense-Making**

According to Frankl (2006: 76), one of the pioneers of meaning studies, meaning is unique and special for everyone because the person can conceptually fill it. Only then does the person achieve an acquisition that satisfies his own will to meaning?

Sense-making is the process of people constructing, interpreting, and recognizing the meaningful features of the world (Gephart et al., 2010: 275). A strong meaning contributes to one's ability to stay healthy (Barnes, 2005, cited by Kalkan and Batik, 2019: 1714).

According to Weick (1995: 15), sense-making (or signification) is a continuous process that takes shape when people relate the situations in which they find themselves to the past. There is a strong reflection towards this process. When people make sense of it, they see the world as they already believe. People make meaning by combining what they see with what they have in their minds.

Characteristics of sense-making are based on identity formation, backwardness, arranging the meaningful environment, sociability, continuity, focusing on the clues, being more reasonable than reality (Weick, 1995: 17). Thus, the identity formation process of the person who creates the meaning consists of the interactions between himself and his environment. People are also a producer of the order they are in. Meaning-making is continuous actions that do not have an endpoint and continue to be formed in the human mind by combining clues.

The organization's efforts to create meaning in the formation of meaningful work will be possible if it coincides with the meaning of the employee's inference about his job. Making meaning with the organizational dimension is a discontinuous social process rather than an effort (Gephart et al., 2010: 297).

#### **Meaningful Work**

As an interdisciplinary concept, meaningful work has led to complex and different perspectives on the subject (Rosso, Dekas, & Wrzesniewski, 2010: 92). The meaning of work can be defined as the value created by the individual's individual's expectations standards of the job (May, Gilson, & Harter, 2004: 14). Meaningful work occurs in an employee's perception, and this perception is based on employees' own experiences in their work (Clausen and Borg, 2010: 311). With a psychological approach, meaningful work refers to employees' thinking that they contribute to a worthwhile cause with their activities (Albrecht, 2013: 239).

People mostly prefer a job that is meaningful to them (Steger et al., 2012: 322). When people attribute value and importance to their work, work becomes meaningful (May et al., 2004: 4). On the other hand, the meaning of the job gains importance with the view that it also provides benefits for the institution (organization) (Steger et al., 2012: 323). In fact, in many types of occupations, depending on countries and income levels, there is a view that a meaningful job desire can be a substitute for financial goals (Hu and Hirsh, 2017: 8). It is debatable whether people can access the meaningful work they want. Thus, with the support of the definitions made in the literature, it can be said that meaningful work is related to the subjective perspective of the employee rather than an objective evaluation (Martela and Pessi, 2018: 3).

When individuals are given dignity and value as the owner of a role and their contribution to their work, they are likely to derive a sense of meaningfulness from their interactions with their institutions (May et al., 2004: 15).

The meaningfulness of work is explained according to two fundamental pillars, psychological and sociological. For this purpose, Rosso et al. (2010: 95) listed the sources of meaningfulness as self, other people, work environment, and spiritual life. These resources, in terms of self, values, motivation, beliefs; in terms of the business environment, design of

assignments, mission, financial terms, non-business environment, and culture; in terms of other people, it is divided into sub-elements as colleagues, leaders, groups, and family (Rosso et al., 2010: 95).

The sub-dimensions of experiencing the meaningfulness of work are listed in a study (Lips-Wiersma et al., 2020: 41); unity with others, service to others, expressing full potential, honesty with oneself, facing reality, inspiration, and balancing tensions.

The sense of meaningful work differs from the "self" to define himself. Values are what people hope and expect to achieve by working. Work values are interrelated with the meanings they attach to their work. (Nord et al., 1990: 21-22). Motivation means supporting an aspect of human behavior that is physiologically or psychologically deficient (Luthans, 1992: 147). Employees tend to experience experiences that make them more committed to their institutions than experiences that provide less satisfaction in their workplaces (Bozkurt and Yurt, 2013: 124). Beliefs or spirituality are expressed by employees' search for meaning and purpose (Cartwright & Holmes, 2006: 204).

The ability of the job to become meaningful is also associated with the dimension of being one with others (Lips-Wiersma et al., 2020: 35). Employees interact with their business stakeholders. Employees continue to learn and develop through their interactions with others in the workplace (Noe et al., 2014: 259). For example, the leader's relations with the employee, mutual trust and emotional support (Eren, 2001: 446), communication-oriented style, and the manager's strict management approach differ the employee's meaning to the job.

Depending on the employee's contribution to his work, the ability to experience the meaning of his work occurs (Chalofsky, 2003: 74). While the employee finds his job more meaningful when encountering more than one meaning dimension, his perception of job meaning decreases when there is less (Lips-Wiersma and Morris, 2020: 40).

The meaning sought at work is associated with the dimension of relations at work (Göçen and Terzi, 2019: 1502). As one of the characteristics Weicks (1995) specified in creating meaning, sociability can express the desire not to be alone in the society in which the person lives and the motivation to interact. The employee's inability

to participate in the social environment at work and not to see himself as a member of the social relations at the workplace will cause a feeling of loneliness (Demirbaş and Haşit, 2016: 139). Therefore, it will be a question of missing a branch of the positive meaning that it will perceptually attribute to the work.

The basis of academic life is a person's continuous self-education and willingness (Rosovsky, 2003: 166). It can be said that there are some features specific to higher education (Bentley et al., 2012:2). Authority relations are loosely interconnected (Weick, 1976), and the goals are multiple, often vague (Cohen and March, 1974); organizational subunits are fragmented (Clark, 1983), and core employees, i.e., "academic professional," "have a strong influence on goal setting, management and administration of institutions, and the daily routines of work" (Enders, 2007).

If their work does not make sense for academics, the essence of their profession, which is only seen as a job, will decrease, and work performance will decrease. In other words, if the aims of academics are not fulfilled (such as helping students find the way to their profession), the academic work becomes only a "job," and happiness and life purpose in life are likely to be disrupted (Hagedorn, 2012:487).

### Job Satisfaction

Job satisfaction is a pleasing emotional state that emerges from the person's evaluation that his job makes it easier to reach job values (Locke, 1969: 316). In other words, it is the positive feelings that a person has for the physical and non-physical whole of the working environment (Çelik, 2011: 8). Job satisfaction shows "employees' attitudes towards their jobs, their psychological background towards their jobs, and how they feel in the company" (Schultz and Schultz, 1990: 334).

Some of the factors affecting job satisfaction can be counted as the subject of activity, wage level, promotion opportunity, management attitude, people, and working conditions (Rajput et al., 2016: 2). From the point of view of the business, one of the factors in providing efficiency and productivity in activities is job satisfaction (Azırı, 2011: 78). In other words, job satisfaction as the employee's satisfaction from the job is the harmony between the employees' expectations from the business and the workplace and the spontaneous environment at work (Davis, 1984: 96). Thus, it can be said that job satisfaction is

the emotional whole of the job itself and the employee's attitudes towards the job.

Most individuals spend a large part of their working life at work, so understanding the factors associated with job satisfaction is relevant to improving many individuals' well-being is an essential aspect of their lives. Another important reason for researching job satisfaction is the belief that increased job satisfaction will increase productivity and thus the profitability of businesses (Gruneberg, 1979: 1).

### Theoretical Basis of Research Factors

Bendassolli et al. (2015: 3) pointed out "working relationships" as one of the meaningful work dimensions in their studies. The business relationship is more than amicable behavior between people in an organization; rather than just mutual acquaintances, there should be "trust, appreciation and shared interests or values" (Berman et al., 2002: 218).

In the case of meaningful work, "humility" can be described as a pillar of meaningful work within the framework of contributing to society due to the targeting of valuable and appreciated purposes (Göçen and Terzi, 2019: 1503). Humility, also called standing back, can be counted as one of the critical "organizational virtues" recommended to provide the moral foundation of workplaces (Owens et al., 2013: 1517).

Pfeffer (2003: 7) mentioned four basic dimensions to investigate the consistency of management practices and employee expectations: These are; 1) authentic activities that allow employees to learn, develop, and have a sense of competence and mastery, 2) meaningful work that provides a sense of purpose, 3) a sense of bond and positive social relationships with co-workers, 4) the ability to lead an integrated life so that one's job role and other roles are not inherently in conflict."

Calling, based on the common studies in the literature (Wrzesniewski et al., 1997: 21; Dik and Duffy, 2009: 427; Rosa et al., 2019: 45; Dik and Shimizu, 2019: 4), can be defined as sacrificing oneself to work, seeing work as a life purpose, finding work meaningful. In addition, Rosso et al. (2010: 112) used the following expression when explaining the concept of "transcendence"; "while other meaningfulness factors try to explain how work becomes meaningful as a result of its connection to valuable aspects of the self, its goals or motives, the transcendent factor

suggests almost the opposite. Accordingly, work is meaningful when individuals subordinate themselves to groups, to experiences."

Some studies examining meaningful job and job satisfaction together were reviewed. According to this, Wishner (1991) examined the effect of the meaning of the job on the job satisfaction of school psychologists. Blake et al. (2018) aimed to investigate the relationship between meaningful work and mental health and investigate job satisfaction as a moderator of this relationship. Thus, for anxiety and stress, they found that having a meaningful job was associated with better mental health for those with high job satisfaction (Blake et al., 2018: 42). Rothausen and Henderson (2019) found that meaning-based job well-being and job satisfaction are different from other job attitudes but are related to them. Again, they stated that meaning-based job well-being focused on aspects outside of job satisfaction research (such as work on family life, work role in self-expression, a transcendent sense of purpose at work). Ghislieri et al. (2019) investigated the relationship between work, narcissistic leadership, workload, and emotional demands with nurses' job satisfaction and the mediating role of meaningful work among them through a questionnaire administered to nurses. They confirmed their first hypothesis that they investigated the relationship between meaningful work and job satisfaction in nurses. Steger et al. (2012: 326) hypothesized positive relationships between meaningful work and work motivation, job satisfaction, life satisfaction, the meaning of life, and negative associations with psychological distress. They found that dimensions of meaningful work were associated with transcendence and work orientations in predictable ways.

A study on the job perceptions of accounting academics, Strawser et al. (2000) written by "Work Perceptions and Leaving Behaviors of Staff Accounting Educators." This research was conducted by comparing the academicians of 1994 with the academics of 1970. Accordingly, the hypotheses presented are as follows: "meeting the job-related needs of academics from both years is different from each other," "accounting academics with different personal characteristics differ in their job-related satisfaction levels," "a higher level of job incompatibility is associated with subsequent employee turnover behavior" (Strawser et al., 2000: 321). The findings indicated that academicians' general job satisfaction level

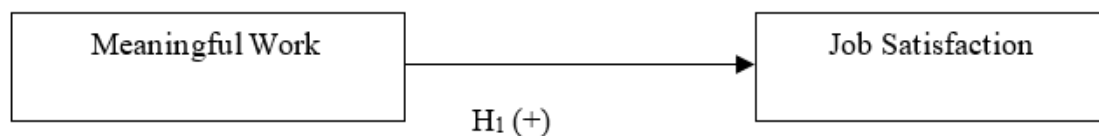
decreased from 1970 to 1994 (Strawser et al., 2000: 335).

### Research Methodology

The research aims to determine the effect of meaningful work on job satisfaction. The

research model prepared for this purpose is shown in Figure 1. The research hypothesis obtained from the research model is;

H<sub>1</sub>: Meaningful job has a significant and positive effect on job satisfaction.



**Figure 1.** Research Model (Source: Author)

The research population consists of accounting academicians working in state and foundation universities in Turkey. The main population is 1561. The sample size consists of 164 people. The convenience sampling method, one of the non-random sampling methods, was used to select the sample. The questionnaire prepared for data collection was sent to the academicians via e-mail. The questionnaire consists of 2 parts in total. The first part consists of questions ready for the demographic information of academicians.

In contrast, the second part consists of job satisfaction and a meaningful job scale, also

included in the research model. The job satisfaction scale is taken from Judge et al. (1998). The variables in the scale, consisting of 5 questions, were prepared in a 5-point Likert format. The meaningful work scale consists of 21 questions in total. This scale was also designed in a 5-point Likert form. The scale was taken from Göçen and Terzi (2019) and Keser and Bilir (2019). Ethics committee permission certificate dated 15/01/2022 and numbered 2022/78 was obtained from Istanbul Medeniyet University Social and Human Sciences Ethics Committee in terms of the convenience of collecting study data.

### Results and Discussion

**Table 1.**  
*Frequency Analysis (Source: Author)*

Gender	n	%	Age	n	%
Male	85	51.8	20-30	7	4.3
Female	79	48.2	31-40	66	40.2
			41-50	56	34.1
<b>University type</b>	<b>n</b>	<b>%</b>	51-60	33	20.1
State	144	87.8	60+	2	1.2
Foundation	20	12.2			
			<b>Experience</b>	<b>n</b>	<b>%</b>
<b>Working type</b>	<b>n</b>	<b>%</b>	1-10	54	32.9
Full-time	156	95.1	11-20	57	34.8
Part-time	8	4.9	21-30	39	23.8
			30+	14	8.5
<b>Managerial experience</b>	<b>n</b>	<b>%</b>	<b>Having other job</b>	<b>n</b>	<b>%</b>
Manager	28	17.1	No	150	91.5
Ex-manager	48	29.3	Yes	14	8.5
Not manager	88	53.7			

In Table 1, frequency analyzes of a total of 164 accounting academicians, who constitute the research sample population, are included. When the table is examined, it is seen that the participants show a balanced distribution in terms of gender. The majority of the participants, who primarily work at state universities and full-time, do not do jobs other than university. 17%

of academics are currently in managerial positions at their universities. About 30 percent of them have held managerial positions in the past. Half of them do not have any managerial experience. Approximately one-third of the participants have 1-10 years, one-third have 11-20 years of academic experience, and the rest have more than 20 years of educational



experience. As many as 80 percent of them are under the age of 50.

The reliability and factor analysis results of the "job satisfaction" scale, the dependent variable of the research, are shown in Table 2. In analyzes made in the field of social sciences, the internal consistency level of a scale should be 0.7 (Nunnally, 1994). The reliability level of the job satisfaction variable is 0.811. In this case, it is understood that the scale has sufficient internal consistency for factor analysis to be applied. Some prerequisites must be met before applying

factor analysis. The first of these conditions is that the number of samples should be sufficient to use factor analysis. This requirement is measured by the Keiser-Meyer-Olkin (KMO) test. A test result of 0.7 and above indicates that the sample size is sufficient. As shown in Table 2, the KMO test result for the job satisfaction variable is above the required level (0.766). The second prerequisite is that the variables that make up the factor must be suitable for factor analysis. The Bartlett sphericity test also measures this condition.

**Table 2.**  
*Job Satisfaction Scale Reliability and Factor Analysis (Source: Author)*

Factor	Variables	Mean	Factor Loading	Variance	Cronbach	KMO	Bartlett
Job Satisfaction	I am delighted with my current job	4,23	0.883	65,6	0.811	0.766	0.000
	Most days, I go to work eagerly	4,14	0.901				
	I find my job fun	3,90	0.818				
	I think my job is unpleasant	4,19	0.602				

A Bartlett test result of less than 0.05 is sufficient to meet the relevant requirement. Again, among the results in the table, the Bartlett test result (0.000) determined the suitability of the variables for factor analysis. After providing the necessary prerequisites, factor analysis was carried out. When the factor loads of each variable in the scale are examined, it is seen that these values

vary between 0.602 and 0.901. For the variables to be included in the factor analysis, the factor loads must have a value of 0.5 and above (Sipahi, Yurtkoru & Çinko, 2008). The job satisfaction scale was gathered under a single factor in the literature. The explained variance rate of this single factor is 65.6%.

**Table 3.**  
*Meaningful Business Scale Reliability and Factor Analysis (Source: Author)*

Factor	Variables	Mean	Factor Loading	Var.	Cronbach	KMO	Bartlett
Meaning at work	My job helps me to know myself better	4.10	0.660	21.34	0.846	0.806	0.00
	My work life contributes to my personal development	4.38	0.740				
	My job serves a great purpose.	4.23	0.636				
	I feel a spiritual power while doing my job	4.12	0.828				
	My work life gives me spiritual satisfaction	4.13	0.760				
	I feel a love of work that is hard to define in my work life.	3.69	0.616				
Sometimes, I feel a superior spiritual pleasure in my business life because of what I do.	4.03	0.739					

Searching for meaning at work	There are moments when I feel an inner peace independent of place and time in my business life.	3.97	0.776	
	I'm looking for the purpose of my work life	2.66	0.903	
	I wonder what the meaning of my work life is	2.54	0.921	14.79
	I am looking for something to add meaning to my work life.	2.93	0.839	
Work relationships	I feel a sense of family when I am with my co-workers.	3.45	0.789	
	I feel that my co-workers value me	3.74	0.878	12.23
	I like to spend time with my co-workers	3.75	0.871	
	My co-workers like me	3.91	0.783	
Humility at Work	I don't expect compliments from people around me for my actions.	3.63	0.794	
	I don't expect anything in return for the work I help others.	3.90	0.791	11.24
	There is no room for vanity in my life	4.04	0.656	
Meaning Leadership at work	I support my colleagues to achieve their life goals	4.04	0.794	
	I help my colleagues find meaning in their lives	3.77	0.849	9.41
	I want my co-workers to question their life purpose	3.62	0.681	

The factor analysis results performed with the variables in the meaningful work scale are shown in Table 3. When the Cronbach's alpha value was examined, a result of 0.846 was obtained, above the required value of 0.7, and it was seen that the scale had sufficient internal consistency. The adequacy of the sample mass was measured with the KMO test and a result above the required 0.7 value (0.806). The suitability of the variables in the scale for factor analysis was measured with the Bartlett sphericity test. The result obtained (0.00) shows that the necessary conditions for applying factor analysis are met. The original

scale has a total of 6 dimensions. However, five factors were obtained in this study due to factor analysis. All the variables belonging to the "transcendence at work" dimension in the original scale were under the "meaning at work" dimension in this analysis. The other factors obtained and the variables of these factors perfectly harmonized with the original scale. The factor loads of the variables are above the required 0.5 value. The explained rates of variance are also shown in Table 3. The variance rate explained for the meaningful business concept of the five factors is 69% in total.

**Table 4.**  
*Descriptive Statistics of Research Factors (Source: Author)*

Factors	Mean	Std. Dev.
Job Satisfaction	4.12	0.694
Meaning at work	4.08	0.616
Work relationships	3.71	0.819
Searching for meaning at work	2.71	1.108
Humility at Work	3.86	0.767
Meaning Leadership at work	3.81	0.735

Table 4 shows the descriptive statistics of the factors obtained. As a result, due to the factor analyses Considering that the values vary between 1 and 5, job satisfaction has a very high average value. Although the factor with the

lowest average is "searching for meaning at work," when the expressions in the content of the factor are examined, it is seen that the lower average means higher satisfaction. The average of all other factors is above the middle point of

the 5-point scale, which is 3. As a result of the factor analysis, the research model and research hypothesis were also renewed. Figure 2 shows

the revised research model and further research hypotheses.

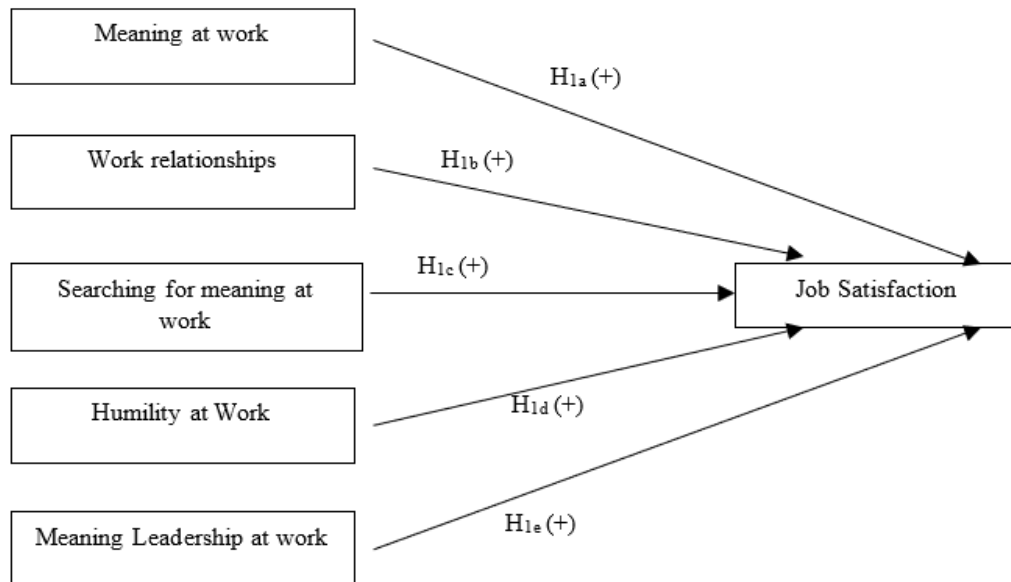


Figure 2. Revised Research Model (Source: Author)

H<sub>1a</sub>: Meaning at work has a significant and positive effect on job satisfaction.  
 H<sub>1b</sub>: Work relationships have a significant and positive effect on job satisfaction.  
 H<sub>1c</sub>: Seeking meaning at work has a significant and positive effect on job satisfaction.

H<sub>1d</sub>: Humility at work has a significant and positive effect on job satisfaction.  
 H<sub>1e</sub>: Meaning leadership at work has a significant and positive effect on job satisfaction.

Table 5. Correlation Analysis (Source: Author)

		JS	MaW	WR	SMW	HW	MLW
Job Satisfaction	Pearson's r	—					
	p-value	—					
Meaning at work	Pearson's r	0.556	—				
	p-value	<.001	—				
Work Relations	Pearson's r	0.422	0.397	—			
	p-value	<.001	<.001	—			
Search for Meaning at Work	Pearson's r	-0.328	<b>-0.112</b>	<b>-0.070</b>	—		
	p-value	<.001	<b>0.152</b>	<b>0.371</b>	—		
Humility in Work	Pearson's r	0.202	0.324	0.304	<b>0.039</b>	—	
	p-value	0.010	<.001	<.001	<b>0.617</b>	—	
Meaning leadership at Work	Pearson's r	<b>0.074</b>	0.375	0.272	0.226	0.468	—
	p-value	<b>0.345</b>	<.001	<.001	0.004	<.001	—

Table 5 shows the correlation between the dependent variable "job satisfaction" and the independent variable "meaningful work," which are the dimensions of meaning at work, work relations, meaning-seeking at work, humility at work, and leadership at work. It is seen that they have a statistically significant and positive relationship between job satisfaction and meaning at work, work relations, and humility at

work. It also has a negative association with the search for meaning. It is also the only negative relationship obtained in the analysis. There is a significant correlation between the meaning-seeking factor at work and superior job satisfaction and meaning leadership. The higher the search for meaning by accounting academics, the higher their job satisfaction is negatively affected.



**Table 6.**  
*Regression Analysis (Source: Author)*

<b>Dependent variable:</b>	Job satisfaction					
<b>Independent variables</b>	<b>Beta</b>	<b>p-value</b>	<b>VIF</b>	<b>R</b>	<b>R<sup>2</sup></b>	<b>ANOVA</b>
Meaning at work	0.531	< .001	1.37			
Work Relations	0.205	< .001	1.25			
Search for Meaning at work	-0.143	< .001	1.11	0.662	0.439	0.000
Humility in Work	0.045	0.471	1.36			
Meaning Leadership at work	-0.132	0.047	1.51			

Linear regression analysis was carried out to determine the effects of the dependent variables of the research, meaning at work, work relations, search for meaning at work, humility at work, and leadership at work meaning on job satisfaction. Table 6 shows the results of this analysis. The result of the ANOVA test applied for the variables should be examined for the regression analysis. Results less than 0.05 mean that regression analysis can be achieved with the relevant variables. The ANOVA test result (0.000) in Table 6 shows that this requirement is met. The R2 value, on the other hand, expresses the ratio of the independent variables used in the regression analysis to explain the dependent variable.

In this model, the R<sup>2</sup> value is at the level of 43.9%. Then, each independent variable's VIF (variance inflation factor) value should be examined. The correlation level between the independent variables used in the regression analysis should not exceed a certain level. Otherwise, a situation called multicollinearity arises. A VIF value higher than 10 indicates the presence of multicollinearity. Since all the VIF values in Table 6 are below this critical limit, there is no obstacle applying the regression

analysis. Whether the effect of the independent variables on the independent variable is statistically significant or not is interpreted by looking at the p-value. In the analyzes performed at the 95% confidence interval, a p-value of 0.05 or less indicates the existence of a significant effect.

When the p-values in Table 6 are examined, the effect of other factors is statistically significant, except for the "humility at work" factor (0.471). Therefore, the humility factor will not be evaluated in the regression model. Finally, beta values show the direction and severity of the effect of each independent variable on the dependent variable. Accordingly, a 1-unit increase in the meaning factor at work increases job satisfaction by 0.53 units. The work relations factor also affects job satisfaction positively (0,205). A 1-unit increase in the search for meanings at work and meaning leadership at work decreases by 0.143 and 0.132 units, respectively. According to these results, while the research hypotheses H<sub>1a</sub> and H<sub>1b</sub> were supported, H<sub>1c</sub> and H<sub>1e</sub> were rejected. H<sub>1d</sub> was not supported because it did not have a statistically significant result.

**Table 7.**  
*Difference Tests for Demographic Variables (Source: Author)*

	<b>Type of work</b>	<b>School type</b>	<b>Working outside</b>	<b>Management</b>	<b>Experience</b>
Job Satisfaction					
Meaning at work					
Work Relations					
Search for meaning at work					1-10 (2,88); 11-20 (2,81) 21-30 (2,50); 30+ (2,21)
Humility in work	Full-time (3,92)	Public (3,93)	No (3,92)	Former manager (4,06)	
	Part-time (2,67)	Foundation (3,30)	Yes (3,14)	Manager (3,98)	
Meaning leadership at work	Full-time (3,84)	Public (3,86)	No (3,85)	Manager (4,13)	
	Part-time (3,17)	Foundation (3,47)	Yes (3,43)	Former manager (4,01)	

Necessary tests were carried out to determine whether the dependent and independent variables in the research model were statistically different according to the demographic characteristics of the participants. These tests, performed by considering the group numbers of demographic variables, are independent sample t-test and ANOVA test. As a result of these tests, some of the research variables have statistically significant differences according to the demographic characteristics of accounting academicians. As a result of numerous analyzes performed in Table 7, the results in which significant differences were detected are shown collectively. The first point to be considered in interpreting the table is that effective results are obtained only from the variables located at the intersection points of the filled cells. For example, statistically significant results could not be obtained from the different tests applied using the variables of job satisfaction, meaning at work, and job relations. In addition, no variable has a significant difference according to demographic characteristics, gender, and age criteria. Therefore, the aforementioned demographic characteristics are not included in Table 7. In the interpretation of filled cells, the mean values of the groups are shown. For example, when it is examined whether humility at work differs according to the type of work, it is seen that full-time academics (3.92) have a higher value than part-time academics (2.67).

Moreover, the average score difference between the two groups is increased. When the variables included in the modesty factor are examined, there are general statements about people's expectations of a compliment and appreciation from their environment. Part-time accounting academics expect more appreciation and compliments than full-time academics and expect a reward for their work. In addition, a similar situation can be seen in the factor of meaning leadership at work. In this factor, which includes statements about supporting colleagues, it is seen that full-time accounting academics support their colleagues more than part-time employees.

For this reason, it is understandable that they lag behind full-time academics in socializing and supporting their colleagues. Most of the meaningful results obtained in the different tests are related to humility and meaning leadership at work. The type of university in terms of working conditions can have significant differences. It can be more challenging for academics to continue working in foundation universities than state universities. In this case, the expectation of

receiving compliments and appreciation for the activities carried out may be more critical in foundation universities. Supporting others in difficult working conditions may cease to be a priority for academics. Another meaningful result is related to whether academics have any other work outside. According to this variable, those who do not have a job outside have higher work humility and meaning leadership scores. When the managerial backgrounds of accounting academics are examined, the most modest ones are those who have been managers in the past, while those who are managers are in second place with a high score. When the search for meaning factor at work is examined, it is seen that as the work experience of accounting academicians increases, their search for meaning decreases. The result of this factor, which includes the expressions in which the meaning of business life is investigated, can be said that with the increase in experience, the search for academics has decreased. They have reached the meanings they seek about their work.

According to the results obtained, factors explored for "meaningful work" are meaningful work, the search for meaning, work relationships, transcendence, humility, and meaning leadership. Except for transcendence at work, which is one of the factors identified by Göçen and Terzi (2019), the existence of five other factors has been confirmed for the sample of "accounting academics in Turkey." As Rosso et al. (2010) stated in their study, the reason why the transcendence factor could not be verified at work, unlike other factors, is that transcendence at work (pleasure and high-emotional commitment to work) is a result of the meaning of work. Thus, in our study, all the variables belonging to the "transcendence at work" dimension were combined under the "meaning at work" dimension.

Hypotheses of the research model are; (H<sub>1a</sub>) Meaning at work has a significant and positive effect on job satisfaction. (H<sub>1b</sub>) Work relationships have a significant and positive impact on job satisfaction. (H<sub>1c</sub>) Seeking meaning at work has a significant and positive impact on job satisfaction. (H<sub>1d</sub>) Humility at work has a significant and positive effect on job satisfaction. (H<sub>1e</sub>) Meaning leadership at work has a significant and positive impact on job satisfaction. The relationship between "meaning at work" and "job satisfaction," two different concepts in the literature, has been examined through the dimensions of meaning at work.

The research results supported the hypotheses H<sub>1a</sub> and H<sub>1b</sub>, while H<sub>1c</sub> and H<sub>1e</sub> were rejected. H<sub>1d</sub> was not supported because it did not have a statistically significant impact. According to this, meaning at work has a significant and positive effect on job satisfaction. As an expected result, it can be said that people who find their job meaningful and have a positive perception about their job will have higher job satisfaction with the support of the literature explained above.

Work relationships, a sub-factor of meaningful work, have a significant and positive effect on job satisfaction. As work relationships increase positively, job satisfaction also increases. Thus, people form social connections, feeling emotionally closer to their work.

### Conclusions

The search for meaning at work does not have a significant and positive effect on job satisfaction. Therefore, it can be said that the participants whose perception of job satisfaction increases are less likely to seek meaning in their jobs. Accordingly, it can be said that those who have an increased perception of positive job satisfaction no longer seek the purpose of their business life, do not wonder what the meaning of business life is, and do not look for things that will add meaning to their work. The fact that the search for meaning at work decreases and job satisfaction increases as the duration of experience increases in demographic analyzes confirms this interpretation. Meaning leadership at work does not have a significant and positive effect on job satisfaction. Interpretatively, job satisfaction is negatively associated with contributing participants to meaningful work perceptions of their co-workers. Humility at work did not appear to have any effect on job satisfaction. In other words, whether or not the participants expect appreciation for their job success has nothing to do with satisfaction.

Part-time accounting academics expect more appreciation and compliments than full-time academics and expect a reward for their work. Understandably, full-time faculty members would not do it out of recognition, as their work is a part of their whole lives. There is also parallelism in the meaning leadership factor. Considering that full-time faculty members can socialize more with their colleagues, it is expected that their ability to guide their colleagues on meaningful work is more than part-time.

When the managerial backgrounds of accounting academics are examined, the most modest ones are those who have been managers in the past, while those who are managers are in second place with a high score. When the search for meaning factor at work is examined, it is seen that as the work experience of accounting academicians increases, their search for meaning decreases.

Accounting academics must be open to continuous improvement and development like other scholars. One of today's realities is that accounting academics should follow the current accounting legislation, accounting system innovations, and others. Work should be meaningful in the perception of the academician and internally satisfying materially and spiritually, as a way of life that covers the whole life, both for other academicians and accounting faculty members. With our study, the place of meaningful work and job satisfaction in the perception of accounting academicians has been determined in terms of sub-dimensions. In future studies, the effect of meaningful job and job satisfaction on a third situation can be measured by adding a third scale.

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