The Effects of Career Adaptability on Job Satisfaction: A Glimpse on the Daily Lives of Accounting Professionals

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Abstract

Objective: To analyze the effects of Career Adaptability (CA) on the Job Satisfaction (JS) of accounting professionals, mediated by the social relevance of work and inter-organizational relationships.
Method: A sample of 179 valid responses was analyzed via Structural Equation Modeling (SEM) using JASP 0.16.4.
Results: CA does not directly influence JS in the rewards dimension, but a significant and negative influence was found in the work-life balance (WLB) dimension, i.e., accounting professionals do not perceive that CA influences WLB. As for the mediating role of the social relevance of work and intra-organizational relationships, they mediate the relationship between CA and rewards, though they were not relevant in the relationship between CA and WLB. Therefore, rewards significantly influence one's ability to deal with career changes, i.e., the higher the rewards, the more willing workers are to adapt to changes.
Contributions: Accounting professionals benefit from the results, as this study's findings show these workers' perceptions of constructs in their daily lives and highlight the relevance of paying greater attention to the individuals.
Keywords: accounting professionals; Career Adaptability (CA); Job Satisfaction (JS); Rewards; Work-life Balance (WLB).

1. Introduction

Workplaces have recently undergone remarkable transformations, abandoning mechanical methods focused solely on productivity to embrace a more humanized approach (*Silva et al.*, 2021). As Machado *et al.* (2019) noted, globalization and technological advancements have affected all professional spheres, increasing competitiveness and requiring adjustments to remain relevant in the market.

The accounting profession has also changed due to international accounting standards, technological advances, and business transformations (Witt et al., 2020). Hence, the transformations in the accounting profession include legal and corporate aspects, taxes, and professional performance, increasingly focused on decision-making and requiring higher training and updated knowledge to deal with the new demands (Almeida & Medeiros, 2017). Santana Junior *et al.* (2008) reinforce that accounting professionals must recognize the change in profile that is now required by the market.

Changes require new skills, updated knowledge, and professional opportunities (Nota *et al.*, 2014). Among the skills required by the contemporary world, Career Adaptability (CA) stands out given its constitutive nature, implying adaptation to everyday and unpredictable professional situations (Fiorini *et al.*, 2016). Tolentino *et al.* (2014) conceptualize CA as the ability to self-regulate and solve complex problems arising from developmental tasks, career transitions, and workplace trauma.

Career evolution is related to one's life trajectory, including his/her career path. It is a dynamically constructed process, including elements associated with subjectivity, interrelated with individual events and institutional construction (Zanelli *et al.*, 2013). Lai Wan (2007) states that organizations need to consider job satisfaction (JS) as a goal, considering that profitability, productivity, employee retention, and customer satisfaction are related. Thus, JS indicates the employees' well-being or happiness at work (Kenny et al., 2016; Khomami, 2018).

On the other hand, CA concerns one's ability to deal with professional transitions and adjust to changes in working conditions (Savickas, 1997; Savickas, 2013). This ability is influenced by internal and external factors, shaping its progression according to different socioeconomic contexts. As a result, CA stands out from a practical and theoretical perspective due to its relevance in one's ability to adjust to constantly evolving contexts and scenarios (Savickas & Porfeli, 2012). In contrast, JS refers to the individuals' perception of professional tasks, whether one can control tasks and follow his/her values, which, in turn, boosts motivation in the work environment (Dawal *et al.*, 2009; Kenny *et al.*, 2016; Lima *et al.*, 2015; Pauli *et al.*, 2017).

Studies show a relationship between CA and JS. Zacher and Griffin (2015) found that CA has a direct and positive effect on JS, regardless of age. Rudolph *et al.* (2017) found that gender, age, education, and culture influence the relationship between CA and adaptive outcomes. Hu *et al.* (2022) also note that CA is associated with positive outcomes, such as greater motivation and lasting JS.

These results suggest that CA is relevant for obtaining high levels of JS. Given the few studies addressing CA and JS constructs among accounting professionals, the following guiding question emerged: What are the effects of Career Adaptability (CA) on the Job Satisfaction (JS) of accounting professionals mediated by the social relevance of work and intra-organizational relationships? Thus, this article analyzes the effects of Career Adaptability (CA) on the Job Satisfaction (JS) of accounting professionals, mediated by the social relevance of work and intra-organizational relationships.

Research on the effects of CA on the JS of accounting professionals is relevant because these workers are immersed in an ever-changing environment, which demands high and continuous adaptive capacity, directly impacting JS. Therefore, this article is intended to fill a gap by deepening our understanding of these constructs. Focusing on the accounting public is fundamental, considering its uniqueness in dealing with legal, technological, and strategic complexities in the business milieu, covering financial management, decision-making, and regulatory compliance. By thoroughly examining the interaction between CA and JS in this context, this study contributes to academic research. It has practical implications, providing relevant insights for managers and regarding the ongoing development of accounting professionals.

2. Theoretical framework

The development of professions results from society's demands for specialized services, encouraging these professionals to seek training and qualification (Henry & Hicks, 2015; Dumitru & Voinea, 2015). The history of accounting reveals its transformation from the first accountants in Scotland up to the legalization of the profession in Brazil, influenced by international regulations and local adaptations (Witt *et al.*, 2020). Changes in accounting standards, globalization, and technological advances have changed the role accountants play, which now require analytical and interpersonal skills (Lopes et al., 2021; Asonitou, 2015; Ahadiat & Martin, 2016). Accounting is no longer a fiscal requirement but has become a tool to support decision-making in organizations (Silva, 2016). Global transformations also impact the career management of accountants, who need to adapt and plan their career paths (Moura & Oliveira-Silva, 2019).

CA is a necessary competency to deal with career transitions and the challenges imposed by new working conditions, enabling gradual adaptation to changes and contributing to personal and professional growth (Savickas et al., 2009; Savickas, 2013). The fundamental dimensions of CA include concern, control, curiosity, and confidence, which enable individuals to self-regulate and face tasks and transitions throughout their careers (Savickas, 2013; Nota et al., 2014). CA is influenced by the interaction between internal and external factors and different socioeconomic scenarios, which is essential to adapt to new contexts and conditions (Fiorini et al., 2016; Farsen et al., 2017). The rapid changes in society and technology make CA a crucial skill for workers to face the uncertainties of today's workplace (Chen et al., 2020). Therefore, CA is an adaptive skill that allows individuals to cope with professional changes and transitions, contributing to their career development and enabling them to adapt to market demands.

The JS concept is fundamental to organizations, as studies show it is related to profitability, productivity, employee retention, and customer satisfaction (Lai Wan, 2007; Bowling, 2007). JS concerns the individuals' positive perception regarding their work; hence, it is influenced by factors such as salary, colleagues, supervision, promotion opportunities, and work-life balance (Nemteanu & Dabija, 2021; Conte *et al.*, 2019). It is a combination of intrinsic and extrinsic rewards, with the former involving recognition of achievement at work and the latter related to salary, benefits, and promotions (Emmanuel & Nwuzor, 2021). Work-life balance (WLB) is also crucial for JS, impacting employee performance, satisfaction, and quality of life (Kalliath & Brough, 2008; Allen *et al.*, 2000).

Monetary, non-monetary, and psychological rewards play a vital role in employee motivation, satisfaction, and commitment (Nnaji-Ihedinmah & Egbunike, 2015; Smith & Jones, 2010) and are decisive in attracting, retaining, and motivating workers to achieve competitive advantage (Yapa, 2002). Rewards can be intrinsic (related to the content of work) or extrinsic (tangible, such as salary and benefits), and a well-adjusted combination of both can increase a worker's satisfaction and performance (Emmanuel & Nwuzor, 2021).

Work is a fundamental component of society and human well-being; hence, protecting workers' health and appreciating human work is essential for economic development and social justice (Machado *et al.*, 2019). Corporate Social Responsibility is vital in ensuring respect for the workers' fundamental rights (Alves, 2019). Furthermore, intra-organizational relationships, that is, interactions between members of an organization, influence collaboration, communication, decision-making, and productivity (Santos et al., 2011). Encouraging healthy relationships among organizational members can promote motivation and well-being in the workplace (Santos *et al.*, 2011).

Studies have investigated the potential relationship between CA and JS. Zacher and Griffin (2015) verified whether age would moderate this relationship among older workers. The results showed that CA directly and positively affects JS, regardless of age. Furthermore, the results suggest that older workers should focus on improving their CA to obtain higher levels of JS.

Rudolph *et al.* (2017) examined the relationship between CA and adaptive outcomes, including JS, and found a strong relationship between CA and adaptive outcomes, especially JS. Furthermore, they verified that gender, age, educational level, and culture influence the relationship between CA and adaptive results. Hu *et al.* (2022) examined the effects of CA on JS among workers of different age groups and experience levels and found that the higher the CA, the higher the JS. Furthermore, CA has been associated with greater motivation, commitment, and JS, suggesting that CA is relevant for ensuring lasting JS.

Specifically, we searched studies relating CA to constructs such as rewards (intrinsic and extrinsic) and WLB, as no articles specifically addressing these topics were found. Thus, given a gap in the literature, considering evidence indicating a positive relationship between CA and JS, and being aware that JS is influenced by (intrinsic and extrinsic) rewards and WLB, we propose that:

H1: CA directly and positively influences the JS of accounting professionals in terms of (intrinsic and extrinsic) rewards.

H2: CA directly and positively influences the JS of accounting professionals at the WLB level.

H3: Rewards (intrinsic and extrinsic) directly and positively influence WLB.

Knowing the importance of work in people's lives, Araujo and Gil (2020) highlighted decent work as one that respects human dignity and promotes the appreciation of human work, i.e., it ensures that labor relations are based on ethical principles, respecting the workers' fundamental rights. The authors note that decent work promotes quality work and can promote social inclusion, equity, and fight poverty. Finally, they conclude that decent work is a fundamental concept for implementing the human dignity and work appreciation principles. Understanding the social relevance of work and agreeing with Araujo and Gil (2020) that appreciation at work may mediate CA and JS, the following is proposed:

H4: The social relevance of work positively mediates the influence between CA and JS of accounting professionals.

H4a: The social relevance of work positively mediates the influence between AC and rewards.

**H4b:** The social relevance of work positively mediates the influence between AC and WLB.

Ozcelik (2013) explored the importance of effective communication and employee commitment to establishing healthy and lasting relationships within organizations. He also verified how superficial performance might negatively affect an organization's performance, harming the establishment of long-term relationships among the organization's members. Good intra-organizational relationships may promote employee performance and well-being. Therefore, intra-organizational relationships may also influence CA and JS, albeit to a lesser extent. Hence, the following is proposed:

H5: The intra-organizational relationship positively mediates the influence between CA and JS of accounting professionals.

H5a: The intra-organizational relationship positively mediates the influence between AC and rewards.

H5b: The intra-organizational relationship positively mediates the influence between AC and WLB.

The basis on which the hypotheses were developed and support the theoretical model adopted is presented in Figure 1.
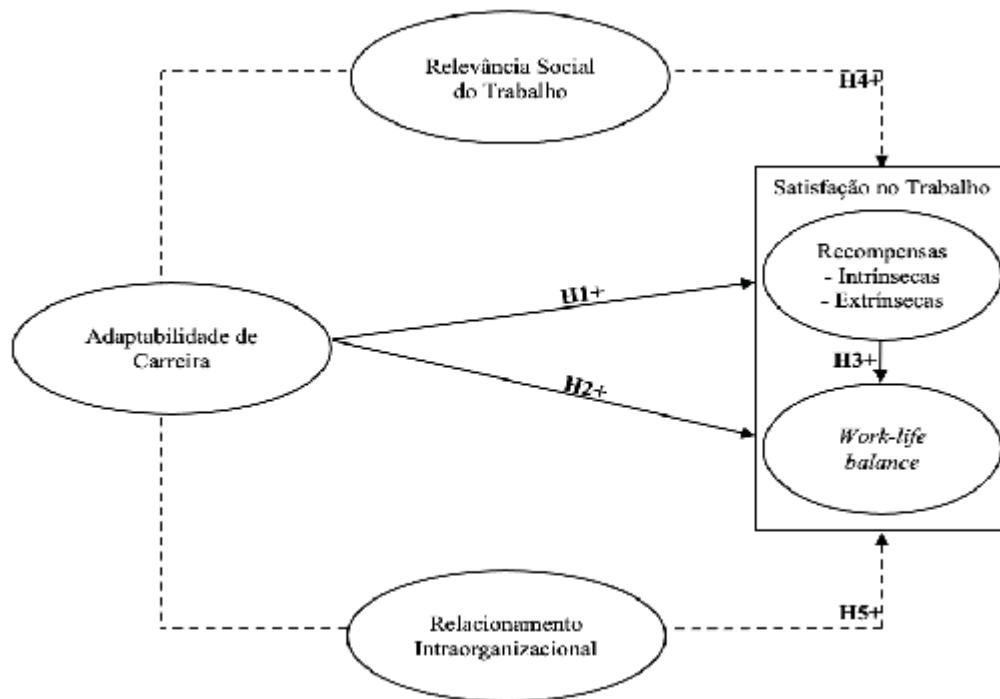
Translate: Career Adaptability; Social relevance of work; Job satisfaction; Rewards; Intrinsics; Extrinsic; Intra-organizational relationships

Note: dotted arrows refer to the mediation hypotheses.

Figure 1. Theoretical model

The theoretical model predicts a direct and positive influence between CA and the JS of accounting professionals at the level of intrinsic and extrinsic rewards (**H1**) and WLB (**H2**). The same influence is expected between the satisfaction constructs, i.e., a direct and positive relationship between intrinsic and extrinsic rewards and WLB (**H3**). Additionally, we propose that the constructs of social relevance at work (**H4a** and **H4b**) and intra-organizational relationships (**H5a** and **H5b**) positively mediate the influence between CA and JS.

3. Methodological procedures

3.1 Population and sample

This study's population comprises a diversity of accounting professionals, such as accountants, accounting technicians, analysts, interns, trainees, auditors, experts, and others, actively engaged in activities related to accounting services in southern Brazil. This region comprises the states of Rio Grande do Sul, Santa Catarina, and Paraná. It has the country's second-largest concentration of accounting professionals, representing approximately 17.73% of the national total. For this reason, we chose this region. Data available on the Brazilian Federal Accounting Council's (CFC in Portuguese) website on February 9th, 2022, were consulted to estimate the size of the target population, and 92,562 professionals were identified in the South.

The parameters provided by Faul et al. (2009) were adopted to calculate the minimum sample size. G*Power was used as it considers the relationships between the independent and dependent variables at a desired level of significance and acceptable error. Therefore, the minimum sample was determined by the G*Power 3.1.9.7 software, and the calculation was operationalized with five predictors (CA, social relevance of work, and intra-organizational relationship) for the dependent variable (JS). At least 138 valid responses were needed, with a 95% confidence interval and an error of 0.05. Thus, the 179 valid responses enabled statistical and data analysis procedures.

Data were collected between June and September 2022, and the questionnaire was emailed to the Regional Accounting Councils (CRC in Portuguese) in southern Brazil. A total of 186 completed questionnaires were completed, and 179 responses were considered valid. Six questionnaires were excluded because five respondents did not belong to the southern region, and one did not agree to participate.

This study project was submitted to the Institutional Review Board in February 2022 at the Federal University of Santa Catarina (CEPSH/UFSC) and approved in April 2022 under Opinion Report No. 5,368,082.

3.2 Study's constructs and survey instruments

Four constructs compose the theoretical model: CA, the social relevance of work, intra-organizational relationships, and JS (Table 1).

Table 1
Constructs and definitions

Construct	Dimension	Definition	Authors
	CA	An individual's ability to deal with career transitions.	Savickas et al. (2009)
JS	Extrinsic Rewards	The tangible and financial rewards and benefits associated with a given activity, which can be objectively measured.	Mahaney & Lederer (2006)
	Intrinsic Rewards	Inherent to the work itself. It tends to be subjective depending on the employees' perception.	Emmanuel & Nwuzor (2021)
	WLB	An individual's perception regarding the work-life balance, which encourages personal growth.	Kalliath & Brough (2008)
Social Relevance of Work		Labor law and the right to work are essential to ensure the workers' dignity and well-being, contributing to economic and social development.	de Araujo (2019)
Intra-organizational Relationship		The interactions that occur among members of the same organization.	Maciel & Camargo (2015)

The questionnaire is based on previous studies. The first block comprised the Brazilian version of the Career Adapt-Abilities Scale (CASS-Brasil), originally developed by Savickas & Porfeli, 2012 and then adapted by Audibert and Teixeira (2015). CASS measures the extent to which individuals believe they have developed specific skills. Hence, the respondents are asked to answer on a 5-point scale, ranging from "never" (1) to "very often" (5).

The second block contains Walton's Quality of Work Life Scale (QWL) (1973). It was adapted by Soares *et al.* (2017), who adjusted the original model. The statements are assessed according to the respondents' perception of their QWL. Hence, a 5-point Likert scale is used for the respondents to assess their QWL, ranging from "completely disagree" (1) to "completely agree" (5). The 57 statements comprise eight factors of the QWL scale (adequate and fair pay, working conditions, use and development of abilities, opportunities for growth and security, social integration in the organization, constitutionalism, work and total space, and social relevance at work) were redistributed into the constructs of JS, the social relevance of work, and intra-organizational relationships. Finally, the third block included 12 questions addressing the respondents' demographic and occupational information.

3.3 Data analysis

A statistical analysis of frequency and percentages was performed to characterize the sample and describe the professionals' profiles. Structural Equation Modeling (SEM), a statistical model that explains existing relationships between multiple variables (Hair Jr. et al., 2009), was adopted to measure the relationships between the constructs.

The structural equation analysis was performed using the robust Diagonal Weighted Least Squares (DWLS) method through the JASP 0.16.4 software. DWLS estimation provides more precise factor loadings, standard errors, correlations, and parameters, resulting in a more robust and parsimonious adjustment model, especially when the database does not meet normality assumptions (Mîndrilă, 2010). Normality was verified using the Shapiro-Wilk Test, recommended for samples with less than 2,000 observations (Shapiro & Wilk, 1965); a p-value <0.05 was found, indicating the data is not normally distributed, corroborating the use of the DWLS method.

Procedures were adopted to assess the structural model's reliability and goodness of fit. As the scales were used in different contexts and validated in Brazil and internationally, confirmatory factor analysis (CFA) and reliability were verified using McDonald's Omega and Cronbach's Alpha. The adjustment indices used for the CFA and assessment of the structural model are presented in Table 2.

Table 2

Model's goodness of fit indices

Indicator	Description	Reference values	Authors
x^2 Chi-square	It indicates a discrepancy between the model proposed and that suggested by the sample's data.	p-value > 0.05	Araújo *et al.* (2022)
x^2 (/d.f.) Chi-square divided by d.f. = Degrees of Freedom	Because Chi-square is sensitive to sample size, its analysis only makes sense when degrees of freedom are considered.	Between 1 and 3 = good fit Up to 5 = reasonable fit	Barendse *et al.* (2015)
RMSEA *Root Mean Square Error of Approximation*	It shows the model's goodness of fit to the sample covariance matrix, taking into account degrees of freedom.	< 0.06 (90%CI) RMSEA values must be less than 0.10 with a 90% confidence interval.	Brow (2015) Schermelleh-Engel *et al.* (2003)
CFI *Comparative Fit Index*	It shows whether and to what extent, the goodness of fit of the proposed model is better than that of the base model.	> 0,95	Malhotra *et al.* (2014)
TLI *Tucker-Lewis Index*			
SRMR *Standardized Root Meansquare Residual*	It summarizes the differences between the observed and adjusted correlations.	<0,06 or < 0,08	

Eegarding CA, after testing the individual variables, we opted for using the general score (mean) instead of its four dimensions individually. Preliminary analyses indicated similar results and, for the sake of simplicity, considering that the objective was not to detail specific associations of the dimensions with the other variables, we chose to treat it as a 1st-order construct. As for JS, note that it cannot be treated as a 2nd-order construct because it has only three factors. It should have at least four factors to be treated as a 2nd-order construct.

The sample and method used to collect data may lead to bias. For this reason, the Common Method Bias (CMB) was used to mitigate such risks, and Harman's single-factor test was performed to check whether data were affected by the common method (Podsakoff et al., 2003). The test indicated that no single factor individually represented more than 50% of the variance (Podsakoff et al., 2003). The first factor explained 17.62% of the total variance, indicating that this study's data do not present limitations regarding common method bias.

4. Analysis and Discussion of Results

There were also questions addressing the participants' demographic data to characterize the sample (Table 3).

Table 3
Participants' demographic information

Sex	N°	%	Marital Status	N°	%
Female	112	63	Single	67	37
Male	67	37	Married	93	52
Total	**179**	**100**	Divorced	10	6
			Other	9	5
			Total	179	100
Age range	**N°**	**%**	**Education**	**N°**	**%**
Up to 20 years old	4	2	Vocational studies	7	4
From 21 to 25 years old	14	8	Undergraduate degree	62	35
From 26 to 30 years old	38	21	Specialization	64	36
From 31 to 40 years old	58	32	Master's degree	26	15
From 41 to 50 years old	36	20	Doctoral degree	12	7
Above 50 years old	29	16	Other	8	4
Total	**179**	**100**	**Total**	**179**	**100**

Of the 179 respondents, 112 (63%) were women and 67 (37%) were men. This result differs from the information provided on the CFC website on February 9th, 2022, when it indicated 56% (51,958) of 92,562 professionals working in the South were men and 44% (40,604) were women. Neves *et al.* (2018) stress that the increase in women's representation in the accounting field results from achievements in education, politics, the job market, and the different changes the accounting sector has witnessed, among which women's inclusion, permanence, and development stand out.

Most participants were between 31 and 40 (32%); middle-aged individuals predominated. Professionals between 26 and 30 represented 21% of the sample, whereas 20% were between 41 and 50, and 16% (29 professionals) were above 50, showing professionals are working longer in the field. Regarding the respondents' marital status, 93 professionals (52%) were married, and 67 (37%) were single. Note that eight of the nine respondents classified as others were in a stable relationship, whereas one was a widower.

The 172 professionals had training in accounting sciences. Three of them had a second degree, two reported a law degree, and one had a degree in economics. Additionally, the remaining seven worked in accounting but had a degree in administration or law school. When asked about their highest degree or training, 64 professionals (36%) had attended a specialization program, and 22% had a Master's or doctoral degree, showing a concern with acquiring knowledge, which is reflected in increased qualification levels. Furthermore, 4% of the professionals working in the accounting field were attending an undergraduate program, which shows that many students start higher education and enter the job market during their training (Table 4).

Table 4
Respondents' occupational information

Organization's sector	N°	%	Position in the organization	N°	%
Public service	31	17	Accountant	77	43
Accounting office	97	54	Works in the accounting department	36	20
Private companies	27	15	Works in the personnel department	14	8
Services/Consultancy/ Audit/Provision	12	7	Works in the tax department	10	6
Teaching	7	4	Professor	12	7
Other	5	3	Auditor	11	6
Total	179	100	Other	19	10
			Total	179	100

Tipo de vínculo profissional	N°	%			
Formally hired (CLT)	94	53	Salary (Minimum Wage)	N°	%
Outsourced	8	4	Up to 3 times the MW	61	34
Partner/Owner/Entrepreneur	45	25	De 3 to 5 times the MW	47	26
Publicly hired	32	18	De 5 to 10 times the MW	46	26
Total	179	100	More than 10 times the MW	25	14
			Total	179	100

Time working in the organization	N°	%
Up to 1 year	24	13
From 1 to 3 years	32	18
From 3 to 5 years	24	13
From 5 to 10 years	30	17
From 10 to 15 years	17	9
From 15 to 20 years	25	14
Above 20 years	27	15
Total	179	100

When asked about their organizations' sector, more than half of the respondents (54%) reported accounting offices, and 31 (17%) reported working in the public service. Teaching was one of the least frequent sectors; only seven (4%) reported teaching. As for the type of job contract, workers formally employed stood out, 94 (53%), i.e., they have their rights ensured by the Labor Consolidation Law, including public servants hired by the government under this law. Next, entrepreneurs/partners/owners accounted for 25% of the sample (45 professionals), while public servants corresponded to 18%.

Regarding professional experience, 32 (18%) reported 1 to 3 years of experience in the field, and 30 (17%) reported 5 to 10 years. Note that 27 (15%) respondents reported more than 20 years of experience, which relates to the older age range and reflects on how long these individuals worked for the same organization.

The positions they occupied in their organizations include that of an accountant, with 43% of the respondents, and those working in accounting, personnel, or tax departments as assistants, analysts, or managers, 20%, 8%, and 6%, respectively. Regarding salary, 47 (26%) respondents reported a salary from 3 to 5 times the minimum wage (R$ 1,212.00 – Brazilian minimum wage in 2022), and 26% (46) reported between 5 and 10 times the minimum wage. Hence, most earned above R$3,500.00, whereas 25 (14%) workers earned more than 10 times the minimum wage, i.e., more than R$12,000.00.

Regarding the size of the city in which they worked, 59% of the professionals worked in large cities (above 100,000 inhabitants) and 56 professionals (31%) in medium-sized cities (between 20,000 and 30,000 inhabitants), which possibly explains their remunerations.

In general, the sample was composed of married women between 31 and 40, with a specialization, experience between 1 and 10 years in accounting offices or in the public service, with a monthly salary between 3 and 10 times the minimum wage.

4.3 Structural Equation Modeling

4.3.1 Assessment of measurement models

Confirmatory factor analysis (CFA) was conducted for four models with adequate psychometric properties. The analysis was performed using the JASP 0.16.4 software and a polychoric correlation matrix, and the results were extracted using the robust diagonally weighted least squares (RDWLS) method. This method was chosen because the items are scored on a 5-point Likert scale, and it is suitable for analyzing ordinal variables as it provides precise parameters compared to other estimation methods based on interval data (DiStefano & Morgan, 2014; Li, 2016).

The original models were tested, and 24 statements were excluded due to the statements' factor loadings below 0.40. According to Figueredo Filho and Silva Júnior (2010), values above 0.40 must present a minimal and sufficient explanation. Moreover, such exclusion is further justified because the instrument was applied to a specific sample (accounting professionals from southern Brazil). This population differs from that addressed by Audibert and Teixeira (2015) and Soares *et al.* (2017), which may result in adjustment.

The psychometric properties were measured after the exclusions according to Root Mean Square Error of Approximation (RMSEA) with a 90% Confidence Interval (CI), Comparative Fit Index (CFI), Tucker-Lewis Index (TLI), Standardized Root Mean square Residual (SRMR), and Chi-square divided by degrees of freedom (/df). Adequate parameters for CFI and TLI are above 0.95, below 0.06 for RMSEA (with the upper limit being less than 0.10), and below 0.06 or 0.08 for SRMR (Araújo et al., 2022; Brow, 2015; Schermelleh-Engel et al., 2003). According to the same authors, parameters below 3.00 are adequate when interpreting /df (Araújo *et al.*, 2022; Brow, 2015; Schermelleh-Engel *et al.*, 2003) (Table 5).

Table 5
Confirmatory factor analysis

Measures	CA	JS	SRW	IOR
x^2: Chi-square	240,356	269,832	3,963	14,093
(df): degrees of freedom	209	209	5	20
Ratio: x^2/ (df)	1,150	1,291	0,792	0,704
p-value x^2	0,067	0,003	0,555	0,826
CFI	0,992	0,984	1,000	1,000
TLI	0,991	0,982	1,006	1,025
SRMR	0,083	0,084	0,040	0,054
RMSEA (IC 90%)	0,029 (0,000 - 0,045)	0,040 (0,025 - 0,054)	0,000 (0,000 - 0,092)	0,000 (0,000 - 0,040)
McDonald's Omega (IC 95%)	0,911 (0,892 - 0,930)	0,904 (0,883 - 0,924)	0,824 (0,784 - 0,865)	0,775 (0,725 - 0,825)
Cronbach's alpha (IC 95%)	0.909 (0,888 - 0,927)	0,901 (0,879 - 0,921)	0,818 (0,772 - 0,857)	0,767 (0,712 - 0,814)

Note: A= Career adaptability; CFI= comparative fit index; df= degrees of freedom; CI= confidence interval; RMSEA= root mean square error of approximation; JS= Job satisfaction; SRMR= standardized root mean residual; TLI= Tucker-Lewis index; x^2 = Chi-square test.

The RMSEA statistics presented desired values between 0.06 and 0.08, a 90% CI, with the remaining statistics indicating satisfactory values, such as a CFI > 0.95 and TLI > 0.95 for the four models. Regarding SRMR, two models presented values within the expected range <0.008, and two (CA and JS) exceeded expectations by 2 to 3 tenths; hence, the result does not compromise the models. Additionally, internal consistency was assessed using Cronbach's Alpha and McDonald's Omega coefficients, which, according to Trizano-Hermosilla and Alvarado (2016), must be above 0.70 for the model to be considered adequate.

4.3.2 Assessment of the structural model

The model was estimated using maximum likelihood (ML) (Table 6).

Table 6
Structural model goodness of fit indices

Measures	Value	Reference value
x^2: Chi-square	2799,001	
(df): degrees of freedom	1528	
Ratio: x^2/(df)	1,831	Entre 1 e 3 = bom ajuste
p-valuex^2	<0,001	p-valor > 0,05
CFI	0,715	> 0,95
TLI	0,702	
RMSEA (IC 90%)	0,068 (0,064 - 0,072)	< 0,06 (IC 90%) Os limites devem ser menores que 0,10 com IC de 90%.

Note: CFI= comparative fit index; df= degrees of freedom; CI= confidence interval; RMSEA= root mean square error of approximation; TLI= Tucker-Lewis index; x^2 = Chi-square.

The ratio: /(df) was 1.831 and shows that the model has an adequate fit, whereas the CFI and TLI indices (0.715 and 0.702) were below the expectation, lower than 0.95. The RMSEA (0.068) was above the expected (<0.06); however, there is no harm considering that the limits are within the expected.

The indices align with the parameters established in the literature, enabling the analysis of the relationship between the constructs and indicators through the path coefficients in the complete structural model (Figure 2).
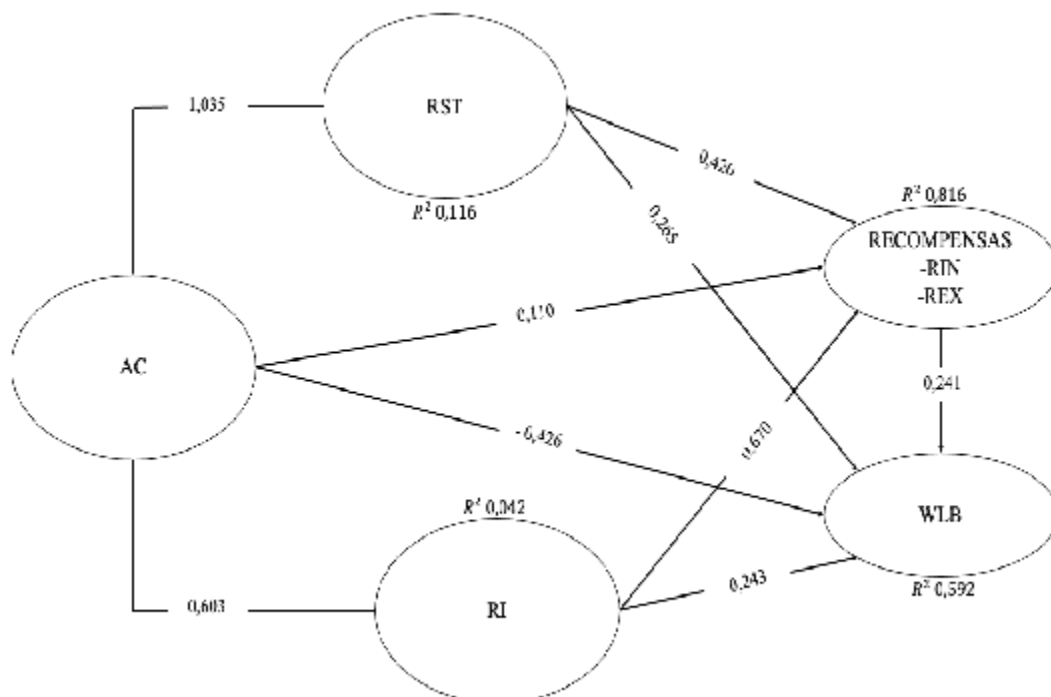
Translate: CA; SRW; REWARDS; Intrinsic R; Extrinsic R; WLB; IOR

Note: the items/indicators that compose the latent variables and errors of the endogenous variables are shown. The arrow values concern the standardized weights. The values above or below the endogenous variables concern R^2.

Figure 2. Complete structural model

The constructs were assumed to have a reflexive relation. Additionally, the of the mediation constructs (i.e., the social relevance of work and intra-organizational relationships) and JS, in general, indicate they have explanatory power concerning CA; intra-organizational relationships appear with low explanatory power (= 0.042) (Figure 2).

The significance of the coefficients was set at a 5% level; i.e., hypotheses with p-values higher than 0.05 were rejected. The direction of the relationship between the variables, whether directly or inversely proportional, was verified using the Z Score. The result indicates an inversely proportional relationship between CA and WLB (p = 0.046), i.e., CA negatively influences JS at a WLB level. Furthermore, a mediating positive relationship was found between SRW and IOR and rewards (p= 0.016 and p= 0.038, respectively). The remaining hypotheses: CA → rewards, rewards → WLB, CA → SRW → WLB and CA → IOR → WLB did not show a significant relationship (p<0.05) and were rejected (Table).

Table 7

Path coefficients and significance

	Estimate	SE	Z-score	P-value	Lower limit	Upper limit	Standardized effect
Direct effects							
CA → Rewards	0,110	0,186	0,591	0,554	-0,254	0,474	0,040
CA → WLB	-0,426	0,214	-1,933	**0,046**	-0,846	-0,007	-0,204
Rewards →WLB	0,241	0,255	0,942	0,346	-0,260	0,741	0,315
Mediation effects							
CA → SRW → Rewards	0,435	0,180	2,417	**0,016**	0,082	0,788	0,159
CA → SRW → WLB	0,275	0,166	1,650	0,099	-0,052	0,601	0,131
CA → IOR → Rewards	0,404	0,195	2,071	**0,038**	0,022	0,786	0,148
CA → IOR → WLB	0,147	0,136	1,078	0,281	-0,120	0,413	0,070

Although the modification indices indicated changes to improve the final model's global adjustment, no changes were implemented because we considered they would significantly alter the model; hence, the hypotheses were tested based on the structural model.

4.4 Discussion of results

Here, we discuss the hypotheses, their descriptions, and respective results based on statistical tests. Thus, **H1** was rejected. It concerned whether CA directly and positively influences the professionals' JS at the (intrinsic and extrinsic) rewards level. Salvador and Ambiel (2019) tested the relationship between CA dimensions to predict the level of satisfaction of Brazilian workers over 18 with their salaries and income, and their hypotheses were partially corroborated, as only the control dimension of CA predicted these variables.

Bonetti et al. (2021) investigated job satisfaction among 120 accounting professionals in Santa Catarina and found that 46.7% agreed with their pay and considered it compatible with their workload. Furthermore, 86.6% of the workers were satisfied with their performance. This evidence possibly explains why CA does not influence JS at the level of professionals' rewards; the workers understand that their income (rewards) is consistent with their positions. Therefore, a person's ability to deal with career transitions does not directly influence rewards but supports the development of skills that will reflect on rewards.

H2 predicted a direct and positive influence between CA and JS on the WLB dimension and failed to be rejected; however, an individual's ability to deal with professional transitions may directly and negatively influence his/her perception of balance between tasks performed at work and WLB. De Andrade et al. (2017) found a relationship between work-family conflict, life dimensions, and stress at work. Thus, since WLB concerns satisfaction at home and work (Campbell, 2000), we may infer that the greater the need to adapt to changes in the work environment, the lower one's satisfaction or perception of satisfaction with one's personal and professional lives.

H3 predicted that rewards directly and positively influence WLB and was rejected, suggesting that individual rewards do not influence one's WLB perception. Rudolph et al. (2017) found that gender, age, education, and culture affect the CA/JS relationship. Therefore, more factors besides rewards and WLB are expected to influence one's WLB perception, with rewards not significantly related to this perception.

As for the mediating effect of SRW on the relationship between CA and rewards (**H4a**) and WLB (**H4b**), SRW was found to influence only rewards; hence, **H4a** failed to be rejected while **H4b** was rejected. SRW represents labor rights and the work itself, which is essential to ensure a worker's dignity. It contributes to economic-social development (de Araujo, 2019), which explains its influence on rewards, as they ensure human dignity and well-being. Another mediating effect tested here concerns intra-organizational relationships, i.e., the interactions between an organization's members and their influence on the relationship between CA and rewards (**H5a**) and WLB (**H5b**). Like SRW mediation, IOR failed to be rejected only concerning rewards; hence, **H5a** failed to be rejected, while **H5b** was rejected.

Note that the ability of accounting professionals to deal with career transitions, directly and indirectly, influences their perception of WLB. One's WLB perception plays an important role not only because it represents harmony between one's career and personal life but also because of the tasks these workers perform. Such tasks can shape their self-perception and attitudes adopted daily, directly impacting their well-being and, consequently, their organizations' results.

5. Conclusions

This study analyzed the effects of CA on the JS of accounting professionals, mediated by the social relevance of work and intra-organizational relationships.

Regarding the effects of CA on the JS of accounting professionals at the (intrinsic and extrinsic) rewards level and WLB, CA was found to have no direct or positive influence on the accounting professionals at the rewards level, though it has a direct and negative influence at the WLB level. As for WLB, the greater the need to adapt to changes in the work environment, the lower one's satisfaction or perception of satisfaction towards WLB. Therefore, WLB was found to play an important role in the lives of accounting professionals, not only due to the balance achieved between one's career and personal lives but also due to these workers' tasks, which can shape their self-perception and daily attitudes, directly impacting their well-being and their organizations' results.

The relationship between intrinsic and extrinsic rewards and WLB indicates that rewards per se do not influence one's WLB perception. Rudolph *et al.* (2017) state that factors other than rewards and WLB influence their WLB satisfaction, and rewards were not significantly related to this perception.

Finally, the mediating role of the social relevance of work and intra-organizational relationships was verified. Social relevance of work and intra-organizational relationships were found to mediate the relationship between CA and rewards, though they were not relevant in the relationship between CA and WLB. Therefore, rewards significantly influence an individual's ability to deal with career transitions, i.e., the higher the level of rewards, the greater a worker's willingness to adapt to career changes.

The results lead to the conclusion that CA significantly influences JS in the rewards dimension, and willingness to adapt to changes is significantly influenced by rewards. No significant influence was found in the WLB dimension, i.e., CA does not seem to influence the balance between activities performed at work and home.

This study has implications for the literature as it concomitantly explores the constructs of the CA, JS, social relevance of work, and intra-organizational relationships of accounting professionals. The strong influence of rewards on CA reveals a gap to be further investigated to understand more deeply how this relationship occurs. This study also raises the matter of WLB, which is a potential source of research to address its influence on the specific population of accounting professionals. Research addressing behavioral aspects among accounting professionals is very incipient. Hence, studies are needed to fill this gap in this field.

This study's findings support accounting professionals by providing a deeper understanding of the effects of CA on rewards, work-life balance, social relevance of work, and intra-organizational relationships. Furthermore, the results show that high levels of CA promote adaptation and resilience among professionals in the face of changes. As for practical implications, organizations can improve their reward policies, human resource management, and professional development, considering the relationships identified here. Such policies can improve workers' satisfaction and organizational performance, strengthening the interconnection between these constructs.

Additionally, some questions are raised for future research, considering the limitations exposed here. The survey method used to collect data results in a cross-sectional approach to the problem; thus, future studies are suggested to include qualitative analysis techniques, such as case studies, to demonstrate aspects that possibly interfere with the relationship between the CA and the JS of accounting professionals.

The Brazilian version of the QWL Scale by Walton (1973), adapted by Soares et al. (2017), was chosen to measure the JS constructs (rewards and work-life balance), the social relevance of work, and intra-organizational relationships. We recommend future studies considering a scale that includes JS and identifies the influence of CA and JS. Using salary as a control variable is also advisable to verify whether it influences the relationship between CA and JS. Finally, we suggest testing the mediating effect of intra-organizational relationships in different samples since it presented low explanatory power concerning the observed variable.

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