

Perceptions of Offshore Accountants in Pampanga concerning their Job Satisfaction and Career Development with Australian Accounting Firms

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Abstract

This study aims to uncover the perceptions of offshore accountants concerning their job satisfaction and career development, as well as the kinds of career management strategies that promote the welfare of the accountants and their employers. The researchers utilized qualitative research design using a phenomenological approach and made use of Maslow's Hierarchy of Needs Theory and Albert Bandura's Social Cognitive Theory (SCT) as their guides. Purposive sampling was used in the selection of participants. To gather data, researchers mobilized a researcher-made questionnaire as a data collection tool. The collected data was then analyzed with the use of thematic analysis. The results suggest that to influence job satisfaction, career growth, a healthy working environment, a competitive salary, and work-life balance need to be satiated. As for career development, a good attitude towards growth, adequate training provided by the firms, and a positive relationship with clients, colleagues, and superiors. Lastly, Australian taxation training, job rotation, soft skill enhancement, and mentoring were suggested to be implemented within the organization as these strategies appeared appropriate for the welfare of both parties. This paper also offers a framework, namely the "GLAMED Job Career Fulfillment Framework," which helps to expedite the process of identification and fulfillment of the needs and wants of offshore accountants.

Keywords: *Offshore Accountant; Job Satisfaction; Career Development; Australian Accounting Firms*

INTRODUCTION

In today's business environment, businesses cannot survive for a long time without an accountant, since this professional is important to their success in fulfilling their objectives and achieving their goals. However, the demand for this profession has increased due to the shortage of accountants in some areas of the world. According to Miranda Brownlee's (2023) news article, Chartered Accountants Australia & New Zealand (CA ANZ) reports that recent data show that accountants, auditors, and finance professionals in Australia and New Zealand continue to be in great demand, and filling vacancies is not getting easier. Forty-six percent (46%) of the accounting teams had a shortage of accountants, with six percent (6%) needing more staff based on the survey conducted by people2people. Furthermore, it was mentioned in the news article by Sarah Sharples (2022) that sixty-two percent (62%) of Australian employees' experience burnout, which is higher than the global average of forty-eight percent (48%). As stated by Need (2023), there is extreme tightness in the Australian employment market due to the ongoing problems in the accounting profession.

According to Odyssey Accountants Australian Outsourcing Specialists (2023), the accounting industry is extremely labor-intensive, which is why the need for accounting services has been growing for years, resulting in a requirement for a large number of accountants. However, the Australian accounting industry is having a hard time catching up with market trends and facing critical shortages in terms of skills. Ibisworld (2023) revealed that the majority of more than 30,000 Australian accounting firms hire employees from the Philippines by offshoring their businesses as a means of addressing the shortage of employees. Notwithstanding the recent economic uncertainties, the global offshoring industry in the Philippines has thrived. The country has emerged as a leading offshoring destination globally, attributed largely to its abundant pool of college-educated professionals proficient in English (Aldaba, 2019).

As cited by Ganguli, Gupta, and Ponnampalnam (2015), Human Resource (HR) managers give priority to hiring employees who are involved in providing offshore services. The financial services sector, which includes banking, trading, financial research, auditing, and hedge fund accounting, has seen a rise in the use of offshore in global trade. Deloitte, Ernst & Young (E&Y), Price Waterhouse Coopers (PWC), Genpact, and Infosys Business Process Outsourcing (IBPO) Ltd. are among the companies that offshore financial services.

Furthermore, according to new survey data, work from home (WFH) has expanded dramatically during the COVID-19 epidemic. Two times as many workers will be WFH full-time after the pandemic as there were before, and one in every five workdays will be WFH, according to a quantitative model linked to survey data. The model's predictions agree with survey results about what workers anticipate from WFH in the future (Bick, Blandin, and Mertens, 2023). As employment becomes more and more important in people's lives, offshore employment has expanded, enabling many Filipinos to work from home in a variety of industries with the use of technology. As an offshore supplier in this setup, employees will come across a variety of methods and procedures that may affect their level of job satisfaction. Because job happiness has a big impact on how an employee performs his job, businesses need to have a contented workforce (Inayat and Khan, 2021). (Dziuba, Ingaldi, and Zhuravskaya, 2020).

The rationale of the study, "Perceptions of Offshore Accountants in Pampanga concerning their job satisfaction and career development with global partners," provides a clear explanation of why this research is essential and why it addresses an important gap in existing knowledge. Offshoring accounting activities has caused the accounting sector to undergo significant change in recent years, and it now becomes rampant as the Philippines becomes a go-to place for offshoring. So, there is undoubtedly a high probability that there will be an increase in the number of offshore accountants. Moreover, Clark has been at the forefront of Pampanga's rise in the outsourcing sector. It shines as one of the greatest alternatives to Metro Manila and a freeport zone, resulting in more BPO businesses having invested there over time. Since employees are trained first before starting to serve international clients and continuously learn all throughout their work, these outsource accountants would acquire knowledge and experience on how international accounting works that they could use as an advantage of being a work-from-home offshore accountant. Furthermore, despite outsourcing and offshoring rising popularity in Pampanga and their effects on the local labor force, there is a noticeable gap in the existing literature above. There is a lack of research that specifically examines the attitudes, experiences, and difficulties experienced by offshore accountants, both international and local, especially with regard to career advancement and job satisfaction. So, overlooking these two variables, the study would be able to raise awareness among global partners, accountants who are eyeing being part of the industry, and students, since the study of Sze, Tze, and Adedeji (2016) revealed a lot of significant factors that affect the job satisfaction of public accounting professionals. Furthermore, in the study conducted by Zahreni, S., Mariatin, E., and Nasution, F. N. (2018) found that employee performance and business success are impacted by career development.

This study adds to the understanding of the global offshore landscape and its implications for the accounting profession, even beyond its local significance. It contributes significant new information to the body of knowledge in academia, assisting professionals, educators, and researchers in developing a deeper comprehension of the shifting dynamics in the field.

Literature Review

An individual's feelings, both positive and negative, regarding their job are collectively referred to as employee satisfaction (Singh and Jain, 2013). Living a happy life includes having a fulfilling job. The level of contentment or fulfillment derived from one's work is what matters. Happy employees are productive employees and productive employees are probably happy. Maintaining job satisfaction among employees is vital for addressing dynamic and ever-changing issues of organizational productivity, as it will keep the workforce engaged and motivated constantly. The management is further challenged by the various needs of the workforce, rising healthcare expenditures, and environmental issues. This could be avoided by establishing a work environment that upholds job satisfaction among employees and motivates them to perform exceptionally well, thereby attaining work-life balance. Additionally, Inayat and Khan (2021) noted that there is a strong correlation between job satisfaction and the type of occupation. Similarly, it has been proven that employee performance and job satisfaction are positively correlated. Therefore, concluded from the study that there will be a significant contribution to the improvement of the firms because employees will perform better if they are satisfied.

Htun and Bhaumik (2022) note that all companies are dependent on the effectiveness of the management of their human resources. The foundation of every company is its satisfied employees, as dissatisfied employees do not intend to stay for long but rather go to another workplace or, sometimes, even change their profession. It becomes a threat to every organization when the employee's turnover increases. The satisfaction and retention of the employees are related to each other, as satisfied employees are becoming motivated and intending to stay for the long term. In line with that, according to the study of Walters and Rodriguez (2017), employees are a company's greatest asset, driving customer satisfaction and product quality. But without sufficient training and opportunities for advancement, they would not be able to carry out their duties to the best of their abilities. When employees feel fully equipped to handle their jobs, they tend to be more satisfied and stay with the company longer. Employee performance is enhanced by investing in training and development, which also helps employees become more effective, productive, contented, motivated, and creative at work. In today's global market, organizations can obtain a competitive advantage by offering the appropriate learning opportunities.

The study conducted by Bakan and Buyukbese (2013) reveals that there is a significant relationship between the level of income and the job satisfaction of the employees. But the study left a missing link about the direction of causality. Those employees who are receiving a high income for their job efforts are motivated, which may be the reason why they have considered their satisfaction at higher levels. This explains why the study by Tan (2016) found that accountants who have already acquired meaningful experiences and relevant skills choose to work internationally where there is a high demand for work and the opportunity to be well paid, along with all the other benefits. However, people who dedicate more effort at work still have an opportunity to earn high salaries since they are motivated by high levels of job happiness, social satisfaction, job satisfaction, supervisor satisfaction, and promotion satisfaction. Tobing (2016) asserts that employee happiness increases with the quality of the company's employee compensation plan. Employee happiness positively correlates with motivation to attain superior performance.

By offering competitive compensation, companies can attract, retain, and keep their workforce performing at their best, ultimately achieving their goals. On the other hand, Naidu and Satyanarayana (2018) stated that compensation is not just about the money paid

to employees, but it is an organized practice that must balance the relation between the employee and his work, providing both monetary and non-monetary benefits. Payments such as overtime pay, sales commission, bonuses, profit sharing, and recognition rewards are some of the inclusions of compensation. This is an essential part in the management of the human resource as a motivation to employees and for the improvement of the organization's effectiveness.

Additionally, Bhardwaj, Mishra, and Jain (2021) noted that there are connections between compensation and awards, strong employee relations, job security, promotion chances, and job happiness. Dissatisfaction arises when comparisons start between employees with the same status or those with higher levels of income regarding their workloads. Once those with lower levels of income see that they have higher workloads than those with higher levels of income, they will feel dissatisfied. The perception of the employees about workload balance affects their satisfaction (Inegbedion, Inegbedion, Peter, and Harry, 2020). Since employee performance and happiness are directly impacted negatively and severely by work stress, on the other hand, a healthy workload and a happy workplace promote both. It's interesting to note that employee performance is positively and considerably impacted when job satisfaction is high. The effect of workload and work environment on employee performance is mediated by job satisfaction. But according to Munandar, Musnadi, and Sulaiman (2019), the variable has no effect on how much work stress affects employees' performance. On top of that, it was found that company culture and how supervisors behave have a big impact on how happy and well employees feel. Supportive management can ease stress and anxiety, while a negative work environment can make employees' social lives miserable (Khalid, 2023). Workers in a knowledge-based workplace where their general skills are developed and discovered are more likely to experience more job satisfaction and, as a result, be more effective (Trivellas, Akrivouli, Tsifora, and Tsoutsas, 2015).

According to Sze, Tze, and Adedeji (2016), one of the disturbing issues that employers deal with is the job satisfaction of public accounting professionals, as the quality, productivity, and sustainability of public accounting firms depend on these professionals. Their study revealed that the important factors contributing to the job satisfaction of public accountants are remuneration, relationships with supervisors and co-workers, job security and promotion, management or leadership style, and the company's culture. Moreover, the study showed that job satisfaction has a significant impact on the relationship between job security and employees's loyalty, aside from organizational commitment and the relationship between supervisors and co-workers. In addition, an accountant's job satisfaction may differ depending on ethical issues. The job satisfaction of accountants' changes in circumstances where their own principles must be compromised just to suit the organization's expectations (Bakotic and Rogosic, 2019).

In the study of Winda, Nayati, and Arik (2017), compensation is described as an appreciation given to employees by the company in relation to their ability, time, and energy given at work. There are numerous options or strategies available to a corporation to improve employee performance and job happiness. Among them are the remuneration and professional growth opportunities for its employees. While employees' primary motivation for working is remuneration, it is assumed that appropriate compensation, as defined by governmental regulations and corporate policy, plays a role in improving the productivity and profitability of the organization. Similarly, career development programs supported by employers help employees gain new skills and boost their self-assurance and knowledge.

Also, in a study conducted by Saleem, Kamran, Sabir, and Iqbal in 2013, it was revealed that career development significantly influences job satisfaction and career commitment in

daily life. The effectiveness of career development hinges on the integration of employees' career planning and organizational career management. According to Chetana and Mohapatra (2017), the amalgamation of individual career planning and organizational career management stands as a primary precursor to career development initiatives. Moreover, findings from a study conducted by Kaya and Ceylan (2014) indicate that while career development programs and organizational commitment partially impact employee job satisfaction, organizational commitment directly and positively influences job satisfaction. Conversely, career development programs within organizations do not alter the level of employee job satisfaction.

Febrianti, Suharto, and Wachyudi (2020) suggest that the relationship between motivation and professional advancement affects how job satisfaction is increased. However, the nexus of career development, motivation, and job satisfaction doesn't directly correlate with improved employee performance. On the other hand, Tobing (2016) asserts that compensation profoundly influences job satisfaction. The effectiveness of the compensation system provided by the company correlates positively with employee satisfaction levels. Increased satisfaction levels contribute to heightened employee motivation, foster high performance, and aid in career development. Compensation mechanisms facilitate companies in achieving and sustaining optimal employee performance. However, Tobing's study also indicates that career development alone does not significantly impact job satisfaction. Consequently, employees facing challenges in career advancement within the company may seek opportunities elsewhere, where they perceive better career prospects and advancement opportunities. A robust career development framework incentivizes employees to excel, thereby directly benefiting the company.

According to a 2019 study by Sheraz, Batool, and Adnan, there is a plausible link between employees' happy work environments and their employers' recognition of their value and provision of specific training. In addition to providing them with the tools necessary to perform their jobs well, there is also a need to provide opportunities to develop new skills and meet professional goals in order to advance in their careers. Employers who make investments in their staff see increases in work satisfaction and employee retention. Limited career growth opportunities within a company can push employees to seek jobs elsewhere. Employees may consider obtaining a new job in another organization that will understand and provide them with a better opportunity to create a career and advance their positions. After all, a strong career development system keeps employees motivated and performing well, which ultimately benefits the company (Tobing, 2016).

Climbing up the corporate hierarchy is hard to obtain, no matter how qualified the candidate is (Gulati n.d.). Thus, career development is important for the growth of an offshore accountant. The collaboration with global partners helps the accountants, with their training and learnings at work, possess the qualifications for the work in the firm. Since career development is a continuous process of change and acquiring and refining skills and knowledge, it is a set of programs created to complement the needs, abilities, and career goals of an individual with the organization's current and future opportunities (Tanga, 2022). Also, it has been acknowledged globally as an essential requirement that affects the opportunities concerning career growth and exists as a crucial determinant of the organizational productivity of an employee (Delbari, Rajaipour, and Abedini, 2021). In accordance with that, the study by Brown and Lent (2013) states that career paths are shaped by social learning and influenced by the environment. Supportive factors, like quality education and access to training, can aid career development, while limitations such as financial barriers can hinder it. Career development can be supported by exposing children

and adolescents to as many positive influences (e.g., access to diverse coping models), which may help to offset unfavorable ones (e.g., gender discrimination). On top of that, training programs are often used by companies to improve employee performance. New recruits go through these programs to become familiar with the company's regulations, guidelines, and workflows. Thus, training programs also focus on how to interact effectively with superiors, subordinates, and colleagues, preparing them for their future roles. Ultimately, well-trained and competent employees can help the firm achieve the top position in the sector (EL Hajjar and Alkhanaizi, 2018).

Given that training is one of the strategies used by organizations to achieve a high work performance culture, Ibrahim et al. (2017) found that soft skills training is also useful in altering employee behavior and has an effect on employee work performance. Alongside with that, in the study of Mondol (2023), a positive attitude is important in utilizing and applying skills successfully. It fuels creative problem-solving, teamwork, and innovative thinking, all of which improve the actual application of abilities. While skills can be learned and improved with practice, having a positive attitude, on the other hand, can help people learn faster and overcome obstacles when learning new abilities.

It would be much easier for firms to retain their most important human resources—especially those with a lot of experience—if they had well-structured development programs with robust supporting tools. By actively supporting all employees' needs, organizations can promote a mutually beneficial long-term relationship (Kumar and Siddika, 2017). According to Khan, Khan, and Khan (2011), effective training programs should be designed based on the needs of employees. Organizations that prioritize creating a good training plan to meet both employee and company requirements consistently achieve positive results.

The problem is inequality and opportunity among employees, as not everyone is being considered and chosen to be put on training programs, and the lack of budget and courage of the employers for such training and avenues, as these are costly and complicated to administer (Bernard, Nzuki, Kilika, and Daudi Nzulwa, 2014). But to improve the company's efficiency and productivity, some organizations continuously work hard, even if it means increasing their operation performance and cost spending for the addition of training activities (Difeng, 2013). The issue of career development is one of the challenges that managers have to deal with, as it is one of the concerns being raised in any organizational setting.

In the twenty-first century, an employee's career is measured by their ongoing learning and identity changes that occur within a realistic time frame rather than by changes in age and life stages. Career development is not included in an organization's responsibilities, but addressing their employees' goals and creating a plan of action to assist in their growing ambitions are some of their obligations. In the study of Balute, Bautista, Gonzales, and Perez (2017), keeping employees on task and not giving them a chance to explore and develop new skills within the organization makes employees exhausted, and the abilities that can be shown become wasteful. Employees are conscious when it comes to their career, and they want to be in an organization where they will have chances to show off their talents, improve to the highest possible level, and reach their goals. The development of new and better skills is a need that will help an individual be promoted at work and be in a higher position in the organization, while the company needs to take the initiative in designing and implementing programs for the career development of their employees. It is the best action that they can take to lessen the number of employees leaving the company. Although the employees are the ones responsible for planning their careers, in this demanding world of work, the employers are the ones responsible for giving them opportunities to fulfill their desires. They

need to support their employees with motivation and rewards and create the kind of workplace and culture that will help their workers progressively learn. Both the employers and the employees need to exert efforts for career development, which is a continuous process, to have that conducive environment that will benefit them at the same time (Juneja, n.d.).

In the research study by Nasution, Mariatin, and Zahreni (2018), it was also discovered that career development has something to do with the employee's performance. Better performances are anticipated from employees who are in organizations with better career development programs. When the talents and abilities of employees conform with the organizational environment and their personal needs, excellent performance will arise (Trivellas, Kakkos, Blanas, and Santouridis, 2015). In addition, the study by Suyanto, Sapta, and Sudja (2018) showed that career development and the employee's performance are directly related to each other. When career development gets better, the employee's performance also gets better, while when career development is not on track, the employee's performance will also not be on track. Another study shows that mentorship affects the performance of an individual. Upon implementing a mentorship program with a group of people, feedback was received, and the results showed that the group strongly agreed that the program was effective and beneficial to them (Abraham, Dharshini, Guhan, Ramanathan, and Thomas, 2020).

Houston (2019) emphasizes the importance of social interactions for employee well-being, which has a favorable impact on employee engagement. Engaged employees contribute to a company's success through lower costs, better performance, lower staff turnover and absences, and fewer safety issues. However, in a recent survey for Accounting Today's Top 100 Firms and Regional Leaders report, there were 20 major problems identified by the leading firms, and one of those was keeping staff engaged. Jeff Wright's major concern, as the managing partner of Draffin and Tucker, LLP, a public accounting firm in Georgia, is "onboarding, training, and professional development of team members". J. Del Walker, the chief growth officer at PKF Texas, an accounting firm in Houston, Texas, agreed with the statement, "We must increase the opportunity for more rapid advancement in our firm. Attracting, developing, and retaining qualified team members is No. 1." This includes providing fluid and alternative career paths for our team members. The days of a single career path approach are no more." (Hood, 2023).

Moreover, in the study of Nouri and Parker (2020), employee turnover is also an existing challenge that accounting firms deal with. It was shown in the survey that they conducted for testing psychology and organizational behavior that opportunities for career growth affected the choices of the employees, which led them to change their career paths. A proposed theoretical model was evaluated by Nouri and Parker for the demonstration of the causality of career growth in accounting firms in the Northeast and Southern United States. Training success and organization standing are the two determinants of career growth that have an influence on the commitment of an organization. If the organization's commitment is weak, then a lot of employees will intentionally leave the company. Task tolerance is also a contributing factor to career development. As for auditing projects, it is probable that the same results would be generated with the same procedures being used for different projects. Employees may focus on certain accounts in a specific span of time and process these with the same measures or procedures. In fact, some workers see the improvement in technical knowledge as having a lot of restrictions, which makes it hard to achieve. As for investment banking projects, there is a need for the managers to take responsibility and increase their risk tolerance. They need to learn about and expand their knowledge in auditing, tax, risk

assessment, and other different industries. But for them to acquire and expand knowledge, they need to be excellent first in learning ability, creative thinking, and professional judgment. However, these projects are more inconstant than auditing projects. As a result, there is a possibility that individuals who choose to learn through divinity projects switch jobs to fit their liking (Lu, 2022).

In today's fast-paced business climate, work-life balance (WLB) has become a serious worry for many employees globally (Weerakkody, 2014). More people are realizing that work-life balance is a strategic issue that matters to both individuals and companies. On a side note, Pathak, Dubey, and Singh (2019) mentioned that the performance and commitment of the employees are the determinants of an organization's profitability and productivity. If an organization aims to increase its productivity and have a committed workforce, then satisfaction must be given to its employees, which can be achieved if every worker will have that fulfillment, both in their personal and professional lives, which are inseparable at times, and acceptance and respect for the welfare of both parties, implying also that the employer and the employee are partly responsible for the work-life balance.

According to Khalid (2023), there are several factors contributing to the work-life imbalance in the industrial sector. Work-life imbalances are a problem for many in the industrial sector because of long workdays, heavy workloads, demanding managers, and an environment that rewards overachievement. A lot of workers end up working overtime from home in addition to their normal duties. This constant pressure creates a web of stress and anxiety that spills over into their personal lives. With little remaining energy, social connections suffer, and stress becomes a constant companion, both during the week and on weekends. The study by Mohan, Ram, and Ravikumar (2020) confirms the importance of job rotation in the performance of employees. Implementing job rotation practices could help overcome absenteeism and employee turnover among employees. Also, this can be a motivation resulting in higher performance and productivity within the organization.

Moreso, according to Mohapatra (2020), change is inevitable in the modern workplace due to a lot of factors affecting the company, and one of them is the employees. That's why it's more important than ever for companies to prioritize learning in the work environment. Thus, making time for employees to learn, tracking their progress toward goals, soliciting feedback, and inspiring them to upskill cannot only help their employees grow but also ensure the whole organization stays ahead of the curve. With the economy constantly changing, continuous learning is becoming more crucial at the organizational level. It is also the same case in the tax system, as over the last 40 years, Australian governments have initiated many changes and faced new challenges. Tax reviews have been present, and this could help the government hear insights from taxpayers. Through this, it is possible for the state to have a better tax system that delivers taxes that are lower, simpler, and fairer (Treasury.gov.au., 2015).

Theoretical Framework

Maslow's Hierarchy of Needs Theory

Maslow's Hierarchy of Needs Theory, which was developed by Abraham Maslow in 1954, served as the theoretical foundation for this study. According to the principle, each individual has basic requirements that must be satisfied. These basic needs become determinants of human satisfaction, and when these are met, self-perfection is fulfilled. According to Maslow (1943), these requirements include physiological safety, love, self-

esteem, and self-actualization. The theory presents a pyramid figure that arranges the hierarchy so that the highest level is at the top and the most basic necessity is at the base. As per Maslow's hierarchy of needs, an individual can only go to the subsequent level upon fulfilling the preceding level. This idea also holds that in order to be satisfied with the task completed, every level needs to be addressed. On the pyramid, the most basic demands are at the base, while the most complex needs are at the summit (Learning Everest Team, 2022). A person's degree of job satisfaction is based on how well their wants are met at work, according to Maslow's hierarchy of needs theory (Kuhlen, 1963). Therefore, "the fulfillment of an employee's desired needs" can be used to describe job happiness.

The base of the pyramid is occupied by physiological demands, which include a place to work, a consistent monthly income, a cozy workspace, and basic amenities. Safety needs come next. Regarding satisfaction among workers, these necessities include pay, perks, and employment stability. The psychological needs that compose the next layer are those for love, belonging, and self-worth; these are the social needs and a feeling of inclusion in the community. In the professional context, love and belonging, which are essential to human happiness, refer to relationships with management and peers as well as the overall company culture. Esteem, or being able to progress in one's career, getting feedback, and having one's efforts acknowledged, comes after the first three needs. Finally, the last stage of needs, known as self-actualization, is covered by the self-fulfillment category. In contrast to basic or psychological wants, these are less critical to satisfy; however, once they are, this makes an individual happier. Abraham Maslow defined it as "the desire for self-fulfillment and to become more and more of what one is and everything that one is capable of becoming." This highest category refers to needs such as personal skill development, work challenges, and work meaning (Jaouane, 2023).

In accordance with Maslow's hierarchy of needs theory, a person's level of job satisfaction is determined by how well their needs are met at work (Kuhlen, 1963). Thus, job satisfaction can be defined as "the fulfillment of an employee's desired needs." "Self-actualization," Maslow's highest need, is defined as the aspiration to fulfill one's potential, find satisfaction in oneself, and experience personal development. In other words, individuals would like to reach their greatest potential. People look for growth, achievement, fulfillment, and self-realization. In addition, leaders can classify employees' requirements and determine what should be improved first in order to create an environment where workers feel that their needs are met by comprehending the significance of Maslow's hierarchy of requirements and implementing it in the workplace (Sharma, n.d.).

Albert Bandura's Social Cognitive Theory (SCT)

Moreover, this study examined the professional growth path of offshore accountants using Albert Bandura's Social Cognitive Theory (SCT). Learning happens in a social setting characterized by active and reciprocal interactions between persons, their environments, and their behaviors, according to social cognition theory (SCT), which was first developed as Social Learning Theory (SLT) in the 1960s by Albert Bandura. According to King (2023), SCT explains the evolution of an individual's career through the interaction of the three components: (1) the emergence of academic and career interests, encompassing the motivation and willingness to pursue a particular career path; (2) the decision-making process regarding education and career choices, including the motivation behind pursuing the career and the subsequent decisions or lack thereof to follow that career path; and (3)

the attainment of academic and career success. In conjunction with the first two constructs, SCT can interpret how and to what extent individuals achieve career success.

As per Schunk and DiBenedetto (2020), motivation is examined through the lens of Bandura's social cognitive theory. Processes that initiate and maintain goal-directed behavior are included under motivation. Motivational processes are internal and personal variables that result in behaviors such as persistence, hard work, decision-making, control over one's environment, and perseverance. Motivation has been an integral part of social cognition theory, from the early modeling studies to the current agency-based paradigm. Important internal motivational processes include an individual's goals, self-assessments of their development, self-efficacy, social comparisons, values, outcome expectations, attributions, and self-regulation.

In the realm of career development, the framework explains that exposure to successful role models and mentors influences career choices, while self-efficacy beliefs significantly impact decision-making processes and perseverance. Personal factors, encompassing cognitive abilities, interests, and personality traits, are considered alongside environmental factors such as social and cultural contexts, institutional support, and the impact of external influences. Behavioral factors, including goal setting, planning, and adaptation strategies, are crucial components influencing a career path. The framework extends to implications for interventions, suggesting the design of skill development programs, mentorship initiatives, and career counseling that align with SCT principles. Future research directions encompass longitudinal studies, cultural adaptation, and exploration of technological influences, aiming to refine and expand the understanding of how SCT can be applied to enhance career development processes in diverse contexts.

Ultimately, this framework provides a comprehensive view to examine and support individuals in navigating the complex landscape of career choices and development. SCT offers a comprehensive framework for understanding and promoting career development. As highlighted by Krumboltz (2017), SCT emphasizes the importance of self-efficacy, outcome expectations, and personal goals in guiding individuals' career choices and actions. By fostering strong self-efficacy beliefs and positive outcome expectations, individuals are empowered to pursue challenging career paths and persist in the face of obstacles. Additionally, setting specific, measurable, achievable, relevant, and time-bound (SMART) career goals, as encouraged by Herrera et al. (2014), provides direction and motivation, enabling individuals to translate their aspirations into actionable steps. SCCT's emphasis on continuous exploration and lifelong learning further aligns with the dynamic nature of contemporary career landscapes, encouraging individuals to adapt to changing work environments and emerging career opportunities.

Statement of the Problem

To further increase the awareness and assess the perceptions of offshore accountants in Pampanga regarding different factors that affect job satisfaction and career development with the Australian accounting firms.

Thus, this research sought to answer the following:

1. What are the factors that affect the job satisfaction of offshore accountants with Australian accounting firms?
2. What are the factors that contribute to the career development of offshore accountants with Australian accounting firms?
3. What appropriate career management strategies and program may be implemented?

4. What emerging concept may be formed?

Scope and Limitation

The scope of the study focused on Filipino accountants' job satisfaction and career development in the offshore accounting industry with Australian accounting firms. The study mainly identified and assessed different factors that affect job satisfaction and career development to look for appropriate career management strategies and programs that can be implemented in firms. The participants were limited to 10 offshore accountants who are currently working with an Australian accounting firm and have more than 1 year of experience. This was conducted around the Pampanga area, where the participants are all currently residing and purely practicing their accounting profession in a work-from-home setting. The duration of the study was conducted within the first and second semesters of the school year 2023–2024.

METHODOLOGY

Research Design

This qualitative study used a phenomenological approach. The chosen research design falls under the qualitative research paradigm, which aims to comprehensively apprehend and articulate the fundamental essence of a given phenomenon.

The phenomenological approach was appropriate for this study as it helped the researchers gain deeper insights as to how offshore accountants end up being one. The researchers endeavored to elucidate the participants' emotions, perceptions, and beliefs in order to expound upon the essence of the phenomenon under scrutiny. The goal was to capture the essence of the lived experience and present it in a way that helps readers understand the participants' perspectives. Phenomenological research offers a unique window into the richness of human experiences, shedding light on how people perceive and interact with their world.

Participants

The participants of the study were offshore accountants residing in Pampanga who are in a work-from-home setup and employed directly by an Australian accounting firm. In undertaking this study, the researchers interviewed individuals who have been employed for at least 1 year or more due to the fact that they have had sufficient time to acclimate to their roles, gain valuable insights, and form more stable opinions about their job, making their responses more reliable and insightful for research purposes. The participants were selected through the personal contacts of the researchers. Prior to their involvement, all selected participants received a formal request for consent to ensure that each individual would willingly choose to take part in the research. The purpose and procedures of the study, as well as their rights as research subjects, were outlined.

The researchers employed purposive sampling in choosing the participants of the study. In qualitative research, purposive sampling is a technique that is employed to choose a certain group of people or units for analysis. Participants are not picked at random; rather, individuals are chosen “on purpose.” This is often referred to as selective or judgmental sampling. Purposive sampling involves the selection of a sample with a specific goal or purpose in mind for the researchers. Therefore, the sample is selected based on the

characteristics or attributes that the researcher is interested in studying (Dovetail Editorial Team, 2023).

Table 1: List of Participants

Participant No.	Home Location	Client's Location
1	Sta. Ana, Pampanga, Philippines	New South Wales, Australia
2	Angeles City, Pampanga, Philippines	Victoria, Australia
3	Sto. Tomas, Pampanga, Philippines	Victoria, Australia
4	City of San Fernando, Pampanga, Philippines	New South Wales, Australia
5	San Simon, Pampanga, Philippines	Queensland, Australia
6	City of San Fernando, Pampanga, Philippines	New South Wales, Australia
7	City of San Fernando, Pampanga, Philippines	New South Wales, Australia
8	Magalang, Pampanga, Philippines	Western Australia, Australia
9	Apalit, Pampanga, Philippines	Victoria, Australia
10	Porac, Pampanga, Philippines	Victoria, Australia

Research Instruments

To gather the information needed for this study, a researcher-made questionnaire designed by the researchers was utilized as the data collection tool. The research questionnaire consisted of five main sections.

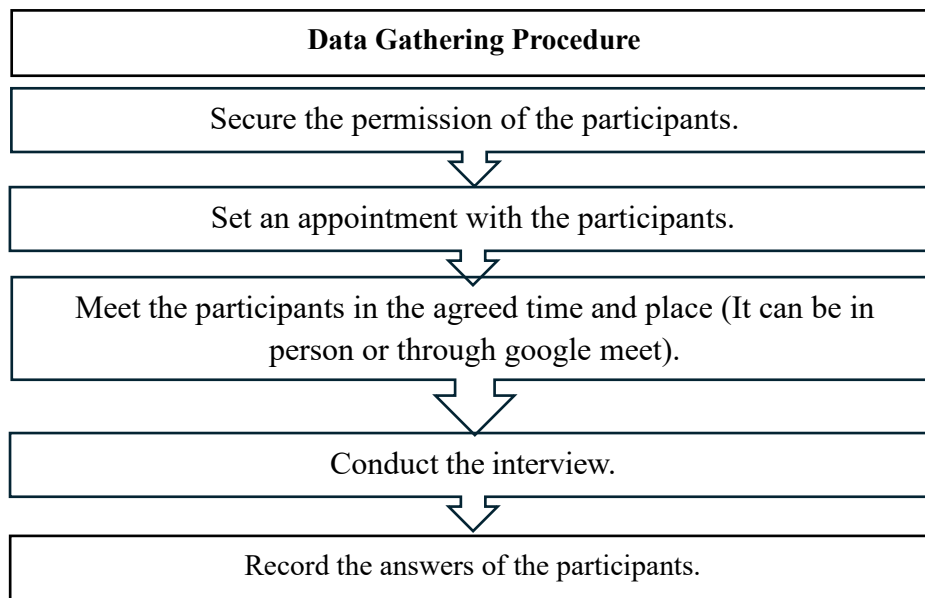
The first section was to gather data pertaining to the background information of the participants. A brief description regarding their current role and responsibilities, the length of time they started working, and what makes them pursue their career in offshoring. The second section was to determine the satisfaction of the participants with their job as offshore accountants, asking about the factors that contribute to it. The third section was to collect information as to the career development of the participants and the contributing factors to it. The fourth section was to seek to find out the appropriate career management strategies and programs that may be implemented to meet the job satisfaction of the participants as offshore accountants. Lastly, after collecting all the information needed from the above questions, the researchers were to formulate the answers to the fifth section, which sought to provide information on what emerging framework may be formed in this study.

Prior to the instrument's distribution, the researchers consulted with experts to discuss validation, which entailed inspecting and evaluating the instruments that would be employed. By taking into account the validators' concerns and suggestions during the instrument's formulation, this was done to confirm the accuracy and dependability of the tool.

Data Gathering Procedure

The data gathering took place after getting the consent of all the people concerned regarding the conduct of the study. The researchers first secured consent from the Dean of the College of Business Studies and the researchers' thesis professor. In order to proceed with the actual collection of data, the permissions and approval of the participants, who were the offshore accountants residing in Pampanga, were needed and gathered through the permission request letter that was sent in their email. After acquiring all the needed consents, the researchers pushed through the process of data gathering.

Figure 1: Data Collection Flowchart



Ethical Consideration

To ensure the ethical conduct of this research, it was imperative that prospective participants provide informed consent. ‘Informed’ consent is a cornerstone of research ethics, signifying that individuals have been diligently apprised of the research's objectives, methodologies, and the potential implications of their participation. In adherence to this ethical framework, individuals who served as subjects of data collection for the study were given advance notice prior to the interview. This notice comprised an overview of the research subject matter under discussion, the specific data being sought, the exclusive purpose of the study, and the intended use of the data provided.

Furthermore, the notion of privacy emerges as a critical aspect of research ethics, as emphasized by McFarland (n.d.). Recognizing the significance of preserving individuals' privacy is of paramount importance due to the potential risks and vulnerabilities associated with the exposure of personal information. As a consequence, personal details and any potentially identifiable information are held in the strictest confidence and safeguarded against disclosure in any research-related publications or presentations. To reinforce this commitment, rigorous security measures were implemented to protect the integrity and confidentiality of the data collected, thereby mitigating the risk of unauthorized access or data breaches.

For each participant in this study, a consent form was provided, symbolizing their voluntary agreement to participate in the interview process. This consent form served a dual purpose. Not only did it signify the individual's voluntary consent to participate, but it also underscored the researchers' commitment to comply with the Data Privacy Act of 2012, also known as Republic Act No. 10173. This legislation sets forth a legal framework for data privacy in the Philippines. By upholding this legislation, the researchers reaffirmed their dedication to maintaining the utmost levels of confidentiality and anonymity throughout every phase of the research process.

Recognizing the potential sensitivities that certain questions may evoke, participants were informed that they have the autonomy to decline answering any queries that make them feel

uncomfortable. Additionally, they were entitled to request corrections or the withdrawal of their consent for the use of their data should such a need arise. Researchers were fully cognizant that certain questions may pertain to confidential agreements participants hold with their employers and/or could potentially evoke emotional distress. In such instances, the welfare and emotional well-being of the participants remained of paramount concern, and every possible effort was made to ensure their safety, security, and emotional support throughout the research journey.

Data Analysis

The study utilized thematic analysis as a method for identifying and analyzing the qualitative data that was collected. Researchers can better understand complicated and frequently unstructured data—such as interview transcripts—by using thematic analysis. It makes it possible to comprehend the underlying meanings and patterns in the data on a deeper level (Norris, Nowell, White, & Moules, 2017). The goal of a thematic analysis, according to Braun and Clarke (2013), cited by Delahun and Maguire (2017), is to identify themes—that is, noteworthy or captivating patterns in the data—and then use those themes to explain the research or make a claim. A good thematic analysis goes much beyond a synopsis to understand and interpret the facts.

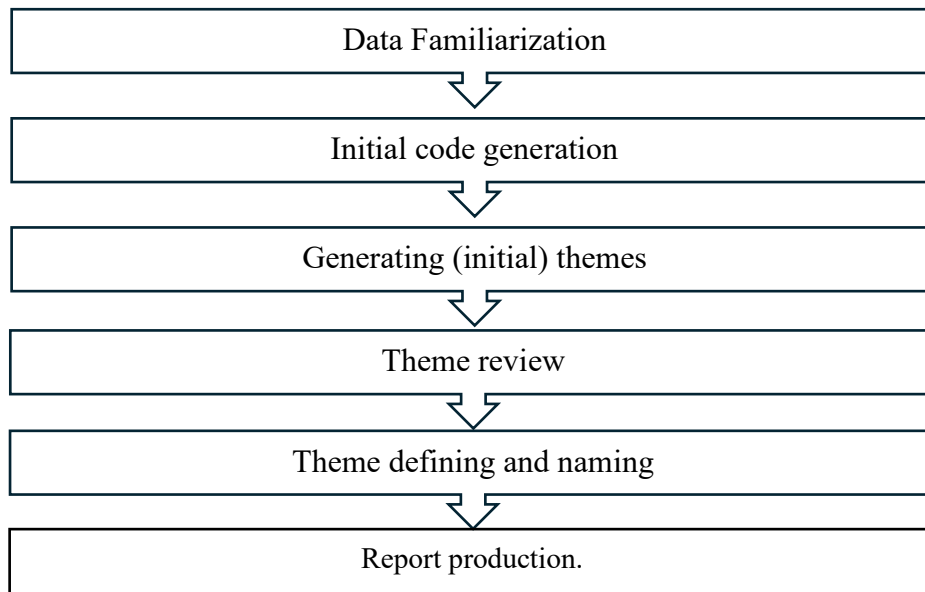
Furthermore, the study employed reflexive theme analysis as a method of qualitative data analysis to address general or specific research questions concerning offshore accountants' perspectives of their career advancement and job satisfaction with Australian firms (Brule, 2020).

Campbell, Durepos, Gehrke, Graham, Jack, Li, Nguyen, Orr, and Whitmore (2021) provided the six phases of reflexive thematic analysis, which are adapted in the study of Braun & Clarke (2006). The six steps will be employed in analyzing and interpreting the data gathered during the interview with the offshore accountants. The iterative process of reflexivity would be undertaken by researchers before the first phase began. According to Berger (2015), Creswell (2014), and Pillow (2003), reflexivity is the process of self-examination through which researchers reveal who they are as people and as researchers and acknowledge how their personal biases may affect their work. As part of the continual process of placing the researcher inside the analytical framework, social places and positionalities like age, gender identity, ethnicity, and race must be acknowledged (Thurairajah, 2018). To gain this experience, researchers discussed in groups and individually their biases and presumptions regarding the subject matter and the analytical process.

In the first stage, researchers read and reread the material before delving deeper into it to grasp its breadth and depth and look for familiar patterns and meaning. In the second stage, each piece of data receives complete and equal attention from the researchers, as initial codes were created to arrange the data. After the second phase is complete, the codes are grouped into initial themes in order to determine the meaning of each code and how they relate to one another. In the fourth stage, researchers examine the complete data set and find consistent patterns at the coded data level. The researcher alternates between the facts and the themes discovered during the fifth phase in order to organize the story into a "coherent and internally consistent account." For every topic that has been discovered, the researcher produces a comprehensive analysis that goes beyond a brief summary or paraphrase of the information. This involves identifying each theme's story (i.e., what the theme tells) and

demonstrating how the theme and story fit into the larger narrative of the data set in light of the research questions. Finally, the researchers wrote a report that provided a succinct and engaging summary of the narrative the data presented, both within and between themes (Campbel et al., 2021).

Figure 2: The Six Steps of Reflexive Thematic Analysis



RESULTS AND DISCUSSION

1. Factors Affecting Job Satisfaction

In the interview conducted by the researchers, it was clearly stated by all the participants that they were satisfied with their jobs. Some of them even uttered, “Definitely yes!”, as an assuring answer when asked if they are satisfied with their work.

To further understand the gist of Filipino offshore accountants’ viewpoints regarding the different sources affecting their job satisfaction considering they have been working under the management of different Australian accounting firms for a minimum of one-year working experience as well as their remote working set-up, researchers went through the process of filtration of the data gathered, leading to the extraction of four themes as shown in table 2 below: “Career growth”, “Healthy working environment”, “Competitive salary”, and lastly “Work-life balance”.

Table 2: Factors affecting Job Satisfaction of Offshore Accountants

Themes	Participants	Frequency	Percentages
Career growth	P1, P4, P5, P6, P7, P8, P9	7	70%
Competitive salary	P2, P5, P6, P7, P8, P10	6	60%
Work-life balance	P1, P2, P3, P8, P9, P10	6	60%
Healthy working environment	P1, P2, P4, P6, P9	5	50%

1.1 Career Growth

Based on the data gathered, career growth is undeniably a contributing factor to job satisfaction among offshore accountants, as 70% of the participants considered it to be. True

enough, career growth or development significantly influences job satisfaction, as mentioned in the study of Saleem, Kamran, Sabir, and Iqbal in 2013.

Workers in a knowledge-based workplace where their general skills are developed and discovered are more likely to experience more job satisfaction and, as a result, be more effective (Trivellas, Akriouli, Tsifora, and Tsoutsas, 2015).

According to P4, continuous training is what gives an offshore accountant job satisfaction. With the same perception, P6 uttered that there is satisfaction when there is continuous learning. The latter likes to be challenged and is dissatisfied when there is no career growth anymore.

“I will not be satisfied if I feel that I am stuck. The moment that I feel that I am stuck, I will try to communicate with my client to see if they can give me other parts of the job that can elevate my skill, as the comfort zone is a very nice place, but it won't give you growth.” (P6)
“Skills...I've learned a lot of skills maybe due to exposure. An example is how is their compliance with the payment of taxes.” (P7)

These statements show how important career growth is to offshore accountants. Moreover, these professionals are as competitive as any other professionals, always aiming to elevate their skills as P6 said, to increase their market value. According to Juneja, employees are conscious when it comes to their careers and they want to be in an organization where they will have chances to show off their talents, improve to the highest possible level, and reach their goals.

“I should be benefiting from all the knowledge because that is where I invest for myself...” (P6)

This is also related to what was mentioned in the study of Winda, Nayati, and Arik (2017) that the development of an individual's career with the help of the company is a contributing factor in expanding the scope of knowledge and increasing the capability and confidence of an employee.

Although career growth is confirmed to be one of the factors affecting job satisfaction among the 10 offshore accountants, it is not considered the primary one for some of the participants. Considering the sequence of the factors given by them, when P1, P5, and P9 were asked about the factors that affect their job satisfaction, they mentioned career growth after the other.

“Second was career growth.” (P1)

“...and career development.” (P5, P9)

These statements proved the reliability of Tobing's study which indicates that career development alone does not significantly impact job satisfaction. Consequently, employees facing challenges in career advancement within the company may seek opportunities elsewhere, where they perceive better career prospects and advancement opportunities.

In contradiction, P8 said:

“Career growth is the first one to fulfill.”

This indicates that even though career growth is not the primary factor of job satisfaction for some offshore accountants and is seen to have no significant effect, some consider it to be.

Career growth is shown to be the most accounted for and considered factor of job satisfaction, with 7 out of 10 offshore accountants who perceive it as one that contributes to their fulfillment in the profession.

1.1 Competitive Salary

Based on the data gathered, 60% of the participants, including P2, P5, P6, P7, P8, and P10, consider competitive salary as one of the driving factors for their job satisfaction. Salary is a concrete measure of an employee's value to the company, making it one of the most important elements affecting job satisfaction. Workers feel acknowledged and valued when they think their pay appropriately matches their efforts, abilities, and experience. The study by Tan (2016) found that accountants who have already acquired meaningful experiences and relevant skills choose to work internationally where there is a high demand for work and the opportunity to be well paid, along with all the other benefits.

“Pay— pay is actually very good!” (P2)

According to P6, the salary they get must align with the level of skills they have. This is possibly the reason why P10 specifically used the word pay rate as one of the factors instead of the other words for compensation, to highlight the direct relationship between the level of skills a professional has and the level of salary that person must have. The expected and requested pay rate increases with skill level.

“Of course, first and foremost, salary affects your job satisfaction. You don't have to deny it, it really affects whether you're happy or not with your salary, especially if you feel that the level of skills you provide is no longer aligned with the salary you receive. So, salary is a big player for this job satisfaction.” (P6)

According to Bakan and Buyukbese's (2013) study, there is a significant correlation between an employee's income and job satisfaction. This suggests that employees who receive high compensation for their work may be motivated, which could explain why they report higher levels of satisfaction.

“... so, the salary should satisfy you as well, of course if you work every day then you receive too low pay that is not enough for you, you will be lazy to work and not be satisfied.” (P8)

“Sometimes, you don't love your job. It is not every day that you love your job, but there are things that you realize, especially during payday that the job is helping you to pay the bills.”(P6)

On the other hand, a glimpse of P7's life story was seen with the statement given in pursuit of this kind of career, being an offshore accountant in a full work from home set-up, with the motivation of having a good compensation, the same reason why P2 applied in an Australian firm.

“Salary, because that time I do not have my own house yet and I am living with my two daughters together with my disabled sibling. So, the status of my life at that time is really a big factor for me. Another thing ... money-wise, because at the time it was very promising.” (P7)

With all the statements given by the offshore accountants, it was evident that salary is a very relevant factor with their job satisfaction, not just because of the money itself, but because of the stories behind the desires for a higher pay rate that motivates them and knowing their value as professionals who studied and worked hard and are continuously doing so, just to be where they are right now, with all the knowledge and skills they learned and acquired.

1.2 Work-life Balance

Based on the data gathered, 60% of participants stated that one of the contributing factors affecting their job satisfaction is work-life balance, considering all the struggles they experienced at the Philippine-based accounting firm. The offshore accountants implicitly

revealed that the thin line separating two different lives had been inevitably disrupted by the stagnant working lifestyle in the country, compromising some points in their personal lives to live up to their careers. These sentiments align with the study of Shamaila Khalid (2023), which states that when the distinction between one's personal and professional lives is compromised, a work-life imbalance occurs.

According to P2, work-life balance contributes to job satisfaction as it gives freedom to do different responsibilities.

“It gives me the freedom and flexibility to do two roles without compromising one from the other.”(P2)

Moreover, upon working with Australian Firms, offshore accountants were able to experience convenience.

“In work-from-home setup, I was able to have time for my kids while working at home.”-(P3)

“Also, the flexibility of work, you can have your leave and they value time, you start your work at the right time and end it with the exact time.” (P8)

“...Convenience is everything.” (P8)

In addition, the participants were able to escape from different inconvenience like:

“... Hassle of commuting and dealing with traffic every day.” (P1)

P2 even added that Australian firms do not even require working beyond working hours, which gives her work-life balance.

“Time... is not even at far with what PH firms offer... They don't encourage workers to have overtime unless needed” (P2)

With the convenience that offshore accountants experience in their work, they are able to have that work-life balance in which they do not have to compromise their personal lives, having the privilege to spend time with their family while working at home, and being able to save their time and efforts from self-preparation and travel time.

On the other hand, Participants 2 and 9 are satisfied with the weight of workload given by their Australian clients; as cited in the study of Inegbedion, H., Inegbedion, E., and Peter, Harry (2020), employees' perception of workload balance influences their satisfaction. This is significant, especially for P9, who experienced anxiety with the numerous duties and responsibilities entrusted by the preceding employer, as a heavy workload indeed pushes employees to their boundaries to achieve unrealistic deadlines, which became a determining factor in their deteriorating mental health, resulting in job dissatisfaction, as supported by the findings of the study of A. Munandar et.al. (2019), stating that one aspect that determines job happiness is job stress. Elevating the level of work-related stress can considerably lower staff performance and job satisfaction at the agency.

“The workload - these matters for me because I have experienced having anxiety due to my workload from my previous client...” (P9)

The statement above implies that workload is relevant to the satisfaction of a worker as it affects the mental stability of a person. Having a bulk of work in hand increases stress levels and eventually results in job dissatisfaction, while having a manageable workload increases the breathing space, resulting in job satisfaction.

While participant 2 highlighted the beauty of the workload they have working under an Australian client...

“You only do work within the bounds of your job description, except of course, if you initiate and based on my experience there is work-life balance...” (P2)

This indicates that Australian firms abide by their agreement with the offshore accountants regarding work responsibilities and are not abusive, respecting the boundaries set through the job descriptions, making these professionals satisfied.

In addition to this, the pacing of work matters with P10's satisfaction.

"...pacing of work. I can maximize my time effectively based on the given workload." (P10)

The convenience being experienced by the offshore accountants in a work-from-home setup and the manageable workload given by their clients, which makes them able to balance their lives both from a personal and professional perspective, give them satisfaction.

1.4. Healthy working environment

Based on the data gathered, 50% of the participants consider having a healthy working environment as one of the factors affecting their job satisfaction. Positive relationships among coworkers and between staff members and management are fostered by a healthy working environment.

As stated by P1, P2, P4, P6, and P9, who shared almost the same sentiments during their interview, having a good relationship with both clients and co-workers is one of the reasons for their satisfaction. This is in accordance with what Bhardwaj, Mishra, and Jain (2021) mentioned that job satisfaction and good relations with employees are connected with each other.

"Lastly, good relationship with the team." (P1)

"... and also, my co-workers and bosses are easy to work with." (P4)

"My colleagues – I believe having a good relationship with the people around me helped me to stay in my first employer for 5 years." (P9)

The last statement proved that the satisfaction and retention of the employees are related to each other, as satisfied employees are becoming motivated and intending to stay for the long-term (Htun and Bhaumik, 2022).

Looking at a deeper view of the satisfaction which is rooted from having a positive relationship with clients and coworkers are the good characteristics, values, and behavior of these people.

"Boss— Generally Aussie bosses are very humble, family oriented and they don't treat you as an employee. They treat you as a family." (P2)

"Also, if my client is generous, considerate and it is not hard to take a leave of absence, and when my client tells me that I helped them ... it gives me a lot of satisfaction. (P6)

This supports the study of Koh, Ong, and Samuel (2016), which revealed that the important factors contributing to the job satisfaction of public accountants include relationships with supervisors and coworkers, management or leadership style, and the company's culture.

The result of having a healthy working environment as a contributor to the job satisfaction of offshore accountants who are working from home shows how relevant it is to have a good or positive relationship with clients and coworkers in whatever working set-up a professional or worker is in.

2. Factors contributing to Career Development

With the interview conducted by the researchers, it was evidently stated by 8 of the offshore accountants, including P1, P2, P3, P4, P5, P8, P9, and P10, that career development is significant to them, while P6 and P7 are not focused anymore on career development as they

are already happy and content with their career status and position but are not in denial of its importance.

To further understand the gist of Filipino offshore accountants' viewpoints regarding the different factors contributing to their career development considering they have been working under the management of different Australian accounting firms for a minimum of one-year working experience as well as their remote working set-up, researchers went through the process of filtration of the data gathered, leading to the extraction of three themes as shown in Table 3 below: "Good Attitude towards Growth," "Adequate Training provided by the Firm," and lastly, "Positive Relationships with Clients, Colleagues, and Superiors."

Table 3: Factors Contributing to Career Development of Offshore Accountants

Themes	Participants	Frequency	Percentages
Good attitude towards growth	P1, P3, P4, P6, P7, P9	6	60%
Adequate Trainings provided by the firm	P2, P5, P8, P9, P10	5	50%
Positive relationship with clients, colleagues, and superiors.	P1, P4, P5, P7	4	40%

2.1 Good attitude towards growth

Based on the data gathered, the offshore accountants' good attitude towards growth contributes to their career development, as 60% of them perceive it to be. Developing a proper attitude is crucial for achieving success in one's career. Although skills and knowledge are undoubtedly essential, it is our attitude that ultimately determines the degree of success and fulfillment we attain. As stated by Mondol (2023), an attitude focused on continuous learning and improvement encourages personal growth and development. Furthermore, individuals with a growth mindset are open to acquiring new knowledge and skills throughout their careers. By cultivating a growth mindset, individuals can unlock their full potential and achieve greater success and fulfillment in their careers.

According to P9, having a good attitude affects career development. With the same perception, P1 and P7 also view the importance of having a good attitude in achieving one's growth.

"... attitudes ..., because I believe that if you practice these factors effectively, everything at work will go well." (P1)

This shows that good attitudes have a great influence in the flow of one's career leading to development.

"Attitude is important too. Even if it is hard and you are not that good but you have the initiative...you will really achieve development" (P7)

This statement signifies that having an initiative to grow is a good attitude that must be practiced to achieve career development.

Furthermore, in accordance with the statements of P3, P4, and P6, possessing a good attitude towards growth involves the eagerness and willingness to learn, exploring new ideas and self-encouragement.

"I think by encouraging myself to work hard" (P3)

"The willingness to learn new things" (P4)

"Being open in training and new things." (P6)

In addition, P6 stated that the eagerness to learn is something that we are in control of and highlighted that:

“...there are people who are just living to give what is required and what is necessary.” This statement implies that there are workers who are not eager to learn and are stagnant because they do not look forward to learning new things, even if they have the choice to do so. This suggests that career development requires the eagerness to learn, emphasizing how important it is to have a good attitude in achieving career growth.

2.2 Adequate Trainings provided by the Firm

Based on the data gathered, 50% of the participants considered adequate training as a contributing factor to their career development. Most often, workers acknowledge the importance of ongoing learning and anticipate employers adapting accordingly (Mohapatra, 2020).

According to P2, working in an Australian firm where numerous updates are rolled out annually, training is crucial for executing their job effectively. With the same point of view, P9 and P10 see the importance of having training and continuous learning in their careers. Therefore, it is important for firms to consistently offer training, as it greatly influences employee effectiveness and aids in expanding their understanding and expertise in their respective fields.

“Training is one of the factors. Since, every year, there are a lot of updates released by the AU government, we should always be updated regarding these since they affect the jobs we do.” (P2)

Training is a factor in career development that offshore accountants are truly concerned about, as they believe that this will have a great impact on their career. Participant 5 stated that:

“...training ... will greatly affect my career, especially if such a situation arises where my client does not provide proper training.” (P5)

According to Moulton in 2021, prioritizing employee growth showcases an organization's dedication to aligning its objectives with those of its workforce, ultimately enhancing outcomes for employees, customers, and the business as a whole.

Participant 8 mentioned that training from Australian firms is different from training here in the Philippines, which causes the latter to start from scratch.

“Training from the firm you are working with, it's back to zero and it is different from what you have learned in the Philippines, so it is important that you have training or mentor to guide you and for you to broaden your knowledge.” (P8)

According to Mohapatra's study, companies provide a range of training programs to give workers the skills and information they need for their current jobs as well as to position them for prospects for career growth in the future.

In addition, offering employees chances for advancement and development in their careers holds significant importance. It is a crucial aspect of the workforce journey, enabling individuals to acquire fresh skills, forge new connections, and imbue their work lives with deeper significance (Moulton, 2021).

2.3 Positive relationship with clients, colleagues, and superiors

Based on the data gathered, having positive relationships with clients, colleagues, and superiors is essential for career development, as 40% of the participants, particularly P1, P4, P5, and P7, said it to be. These relationships not only create an enjoyable and fulfilling work environment, but they also have a huge contribution to the professional growth and development of an individual. According to Houston (2019), given that many individuals

dedicate more time to work than any other daily activity, it is vital that people within organizations feel connected and supported by their peers, subordinates, and leaders. The success or failure of organizations and their employees is heavily influenced by the quality of the social connections within them.

According to participant 5, client relationships are paramount, as these have the potential to significantly impact one's career, particularly in situations where a client lacks confidence in this person's abilities.

"First is client relationship because this will greatly affect my career especially if such situation arises where my client doesn't believe in me." (P5)

This indicates that the trust of the clients to the offshore accountants are important in their career development, as this increases the confidence of these professionals in fulfilling their responsibilities with their abilities.

"In Australia, based on my experience, your growth is dependent on your boss." (P7)

According to a 2019 study by Sheraz, Batool, and Adnan, there is a plausible link between employees' happy work environments and their employers' recognition of their value, as well as providing specific training. Not only are individuals provided with the tools necessary to perform their jobs effectively, but they also have the opportunity to develop new skills and meet professional goals in order to advance in their careers.

"...Good relationship with the boss" (P4)

"Your career growth... the factors of this are your colleagues, your superior and your boss." (P7)

Existing studies indicate that there is a complex interface between personal life, workplace relationships, and educational and career development. Throughout one's life, interactions with family, friends, colleagues, supervisors, and other individuals play significant and intricate roles in shaping career development. (Brown and Lent, 2013)

As stated by Participant 1, effectively practicing those factors that can contribute to career development, including having a positive team relationship, would result in good work performance.

"Positive team relationships... because I believe that if you practice these factors effectively, everything at work will go well." (P1)

This implies that having a positive relationship with the people you work with requires effort that you need to practice having, which will eventually lead to the development of not just an individual but the whole team's career.

3. Career Development Programs and Strategies

Table 4 presents insights derived from feedback provided by 10 offshore accountants regarding potential career development programs and strategies that could be implemented within the firm. The participants identified several key initiatives, including Australian taxation training, job rotation, soft skills enhancement, and mentorship. These suggestions highlight the consensus among offshore accountants on the importance of programs and strategies that support professional growth and skill enhancement, ultimately benefiting both the individual accountants and the firm as a whole.

Table 4: Career Development Programs and Strategies

Themes	Participants	Frequency	Percentage
Australian Taxation Training	P1, P2, P3, P4, P5, P6, P9	7	70%
Job Rotation	P1, P3, P5, P6, P8, P9, P10	7	70%
Soft Skills Enhancement	P3, P4, P7, P8	4	40%
Mentorship	P8, P9	2	20%

3.1 Australian Taxation Training

Based on the data gathered from the interview conducted, 70% of the overall participants claimed that comprehensive and continuous taxation training programs could be one of the potential career development programs and strategies that could be implemented within the firm where they are employed. Participants 1, 2, 3, 4, 5, 6, and 9 expressed their eagerness to learn more aside from what they already know, as this would impact their career development.

“Trainings.... Since, every year, there are a lot of updates released by the AU government, we should always be updated regarding these since these affect the job we do.” (P2)

The prior statement was supported by the study of Dr. Dhanonjoy Kumar and Humaira Siddika (2017), which stated that training and development are incredibly vital for ensuring the effectiveness of employees in an organization. This is further supported by the case studies of Said Taal EL Hajjar and Madina Sughra Alkahanaizi (2018), who demonstrate how training fosters a relationship between job requirements and present employee job specifications while also improving employee performance in a systematic manner.

Tax reform, according to Australia's government, is a chance to realize the country's full economic potential and promote rising living standards and sustained prosperity. In line with that, in the article by Thomas Hoppe (2020), it was then revealed that Australia's taxation is more complex compared to the remaining Organization for Economic Co-operation and Development (OECD) countries. This proves the necessity of providing tax training and programs to offshore accountants.

“Tax training and updates with Australian Tax Office.” (P5)

“To be more knowledgeable on some tax practices...” (P2)

Amidst the interview, P2 acknowledged how important career development is, that in every interview, this offshore accountant always finds time to ask the interviewers if they conduct seminars or let their employees attend one. This shows that training can really help professionals to acquire more knowledge which will eventually lead them to their aimed career development.

“I want to be at the point where I can give answers regarding taxes or give advice about complex or complicated situations...” (P6)

“...I want to try new task in line to taxation.” (P3)

“I want to enhance my skills in preparing tax returns...” (P1)

“I want to enhance more my skills and knowledge about ... and taxation...” (P9)

However, according to Devon W. Carbado and Mitu Gulati (2004), racing to the top of the corporate hierarchy is difficult, no matter how qualified or capable the candidate is. So, to counteract the former, employees are strongly encouraged to engage in various technical training programs to further nourish their already-possessed skills and acquire new ones. As a matter of fact, according to the study of Juneja (n.d.), career in the 21st century is measured by the continuous learning of the employees, and identity changes over time rather than changes in age and life stages. In addition to that, although it is the employees' responsibility to plan their career, in today's turbulent and terrifically ambiguous world of work, it is the employers' responsibility to provide them with opportunities to achieve their ambitions.

They need to create an environment and culture for continuous learning and support their employees by motivating and rewarding them.

It is just unfortunate that some employers focus their vast training and development resources only on employees who are entry-level and give only minimal training to experienced associates. This was affirmed by some of the participants. They revealed how they only get minimal training, like webinars for tax updates and such, while simultaneously voicing their opinions on the significant impact that career development training could have on them.

“Yes, there’s still minimal trainings.” (P1)

“I could only receive minimal trainings from my clients, and training about tax updates.” (P5)

“It is important” (P1)

“Yes, It’s important...” (P2)

“Career development is important to me...” (P4)

“Career development was one of the things I always look forward when it comes to work, because I aim to learn more knowledge about AU accounting.” (P5)

In the study of Raja Abdul Ghafoor Khan, Furqan Ahmed Khan, and Dr. Muhammad Aslam Khan (2011), it was stated that training and development is one of the four most important aspects in organizational studies, as it has a positive significant effect on the overall organizational performance as employee performance impacts the bottom line of the organization. Because of this, it is the duty of leaders to understand the significance of training and development's influence on workers' performance and assessments. A number of goals are accomplished by the organization and its employees with the aid of staff development, such as improving general skills needed to perform a particular job, boosting employee engagement, and building a sense of security (Kelly Walters and Joel Rodriguez, 2017).

3.2 Job Rotation

Based on the data obtained, it is evident that 70% of offshore accountants express a strong desire to improve their performance across different fields of accounting, particularly focusing on tasks such as financial statement creation, payroll management, and superannuation handling. Given these findings, implementing a job rotation program could prove highly beneficial for these accountants, aligning with their expressed needs. This notion is supported by the study conducted by Bhoopalan, Mohan, and Vedantam (2020), which underscores the significance of job rotation in enhancing employee performance.

The findings from participants 1, 3, 5, 6, 8, 9, and 10 underscore a shared aspiration among offshore accountants to broaden their skill sets and enhance their performance beyond their current responsibilities. This aligns with the study conducted by Bautista, Balute, Gonzales, and Perez (2017), which emphasizes the importance of providing employees with opportunities to develop abilities across a variety of evolving tasks.

“I want to advance my career and develop new skills. I guess by doing most of the accounts in Financial Statements” (P3)

“I want to work on all the accounts or try to handle as much as I can so that it will help me to grow, learn and be flexible at work” (P8)

“There are lots of skills that I need to learn and enhance...superannuation, payroll and complex CGT calculations.”(P5)

“I want to enhance more my skills and knowledge about Australian accounting...”(P9)

“More work on financial statements which is not catered by my current client.”(P10)

In addition to expressing the desire to learn more and broaden the skill sets to improve performance, P1 has indicated the intention to remain with the company and pursue promotion opportunities. This aligns with the findings of the study by Mohapatra (2017), which emphasizes the significance of aligning individual career planning with organizational career management to develop effective career development initiatives beneficial to both employees and the organization. By recognizing and catering to the needs for career growth and development of offshore accountants, organizations can foster a supportive environment where employees are motivated to stay and advance within the company.

“I want to improve my performance and become a senior accountant someday.”(P1)

Notably, P6 emphasizes the necessity for the firm to offer varied job assignments rather than repetitive tasks. P6 articulates a willingness to communicate with clients to explore opportunities for skill elevation, drawing from personal experience of leaving a previous company due to a sense of routineness. This perspective supports the findings of studies by Nouri and Parker (2020) and Tobing (2016), which highlight employee turnover as a significant challenge within firms. These studies suggest that challenges in career advancement and a lack of opportunities for career growth can influence employees' decisions to change career paths.

“I had this experience with my previous client, which is why I left. It felt like everything was routinary already, and I knew a lot of it, so there was nothing more to challenge me. I wanted to elevate my role to do more critical thinking tasks, but they weren't offering much of that.” (P6)

3.3 Soft Skills Enhancement

Based on the data gathered, 40% of the participants express a strong interest in employee well-being and career development, suggesting that employers should invest in training that stresses the value of developing interpersonal skills and emotional intelligence, which can contribute to both individual growth and the firm's overall performance.

This is in line with what Ibrahim et al. found. Given that training is one of the strategies used by organizations to achieve a high work performance culture, Ibrahim et al. (2017) claim that soft skills training is useful in modifying employee behavior and has an effect on employee work performance. Furthermore, Dean and East (2019) advocated for the implementation of soft skills training tactics as early as an employee's career.

Participants 4, 7 and 8 underscored the need to improve their communication and interpersonal skills, highlighting their regular interaction with clients and participation in a work-from-home setup. They believe that such improvements would benefit their daily activities and professional interactions.

“Since we work from home, we mainly use communication skills when dealing with our clients. I think training on how to be more confident when communicating with clients...” (P4)

“What I want to learn is soft skills or the interpersonal skills wherein you learn on how to handle employees, how to deal with your client and how to see yourself that can't be learned through the books.” (P8)

“Skills are very important if you are working with foreign firm. They are very specific...they require number one, must be fluent in speaking and writing in English language” (P7)

This indicates how significant communication, and interpersonal skills are to offshore accountants as they are dealing with a different nationality. Language is usually a barrier that must be surmounted to have the understanding that will result in the effectiveness of performance.

Moreover, Participants 7 and 3 stated a desire for psychological stability and security. This validates Somaiya's (2023) study, which states that recent studies have found a significant correlation between Soft Skills and Mental Health. The better a person manages his A-B-C (Appearance, Behavior, and Communication), the more positive the individual feels about his mental health. This, in turn, leads to increased well-being.

“...psychologist or guidance counselor... there should be proposed programs for mental health...” (P7)

“Our company provides personality development training...and is focusing more on securing the well-being of the employees” (P3)

Participant 7 even discussed further about the need for mental care, explaining that professionals are just humans with their personal lives and emotions affecting their work, however good of a communicator and skilled they are with all the provided training. This suggests that mental stability must be cared for as it greatly impacts the worker's performance and growth.

3.4 Mentorship

Reflecting the gathered data, 20% of offshore accountants stated that there is a need to have professional guidance or a mentor who will teach and guide them in their jobs, aiming to increase their level of performance and reduce errors, especially for those accountants who did not undergo a proper training program. This supports the findings of Abraham, Dharshini, Guhan, Krishnan, and Thomas (2020) regarding how a mentorship program significantly improves the performance of individuals, particularly for below-average performers who require extra care and support.

The findings from Participant 8 suggest that firms should provide mentorship for accountants, as this plays a pivotal role in career advancement and their current position within the company.

“It is better to have a mentor that will help you to achieve that growth. A mentor that will teach and guide you with a lot of things...someone who can correct mistakes you make, so that you can learn from that mistake and that will help you to grow.” (P8)

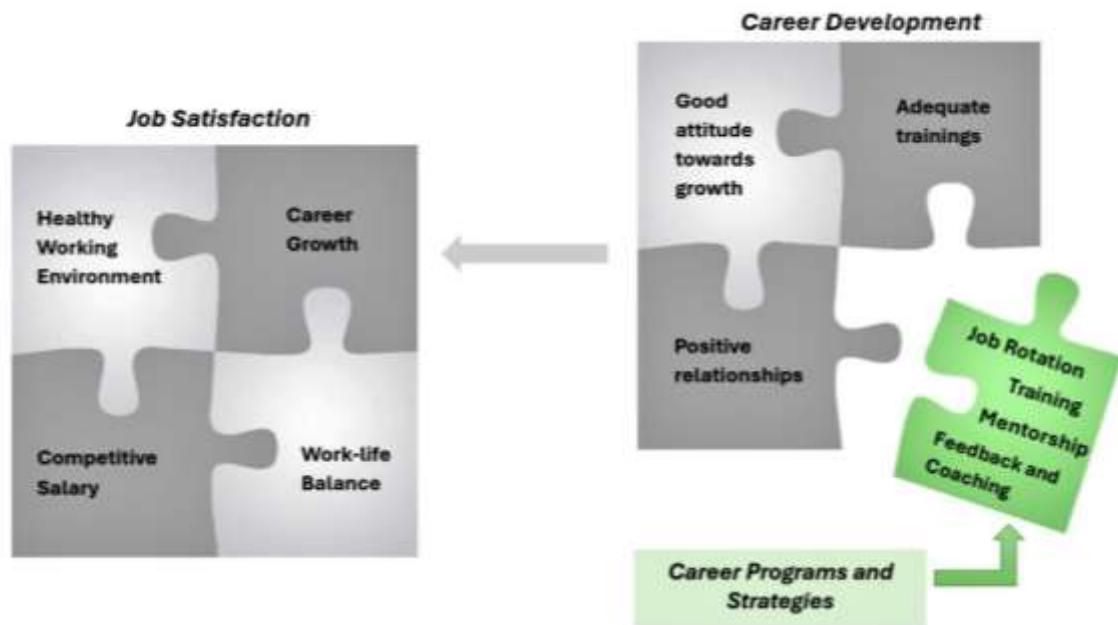
In addition, the call to mentorship was strengthened by the statement of P9, who is left to navigate her tasks independently. She resorts to self-directed learning methods such as watching training videos and reading articles, as her current employer did not provide her training yet.

“I haven't had any training from my client yet. But hopefully we're getting there. As of now, I am doing more personal training. Watching some training videos or reading some articles on the internet related to the topic or task that i need to accomplish.” (P9)

Self-study builds discipline and develops personal strategies on how to do the work, but mentorship gives another perspective on things and develops respect with proven and tested built-in strategies that will bring a professional to another level of development and growth.

4. Emerging Concept: GLAMED Job and Career Fulfilment Framework

Figure 3: GLAMED Job and Career Fulfillment Framework



The GLAMED Job and Career Fulfillment Framework shows how job satisfaction and career development are being fulfilled, with the factors contributing to and affecting the variables.

In line with the result, the participants place so much importance on their career development, and the contributing factors are shown as puzzle pieces above: a good attitude towards growth, adequate training, and positive relationships with clients, colleagues, and superiors, which connotes that these can fulfill career development. However, these are not enough to achieve the career development of the employees in a firm, as the participants explicitly say that there is still a need for developing and enhancing the knowledge and skills that they have. To completely fulfill career development, career programs and strategies go in. These programs and strategies will give firms an idea of how to help the participants in terms of their careers, which affects the firm as employees are contributing to its success.

Moreover, as to job satisfaction, participants mentioned various factors that would affect and fulfill their satisfaction in their respective job roles in the firms they are employed in. As illustrated in the puzzle pieces above, this includes a healthy working environment, career growth, a competitive salary, and work-life balance. Derived from the findings, participants are strongly satisfied with their job, and the factors indicated are the main reasons to completely fulfill that satisfaction. The fulfillment of career development also shows a significant contribution to job satisfaction, as career growth becomes a factor in meeting this. Overall, job satisfaction is crucial for both employees and firms, as it leads to higher levels of performance and success.

Using this theory, firms could lessen employee turnover as these factors are why participants are always looking for a job. This could significantly impact the performance of employees when these two variables are attained. Being satisfied with their job and being given opportunities that could contribute to their career advancement.

CONCLUSION

The following are the conclusions of the study:

1. The factors affecting the job satisfaction of offshore accountants with Australian accounting firms are career growth, a healthy working environment, a competitive salary, and work-life balance.
2. The factors contributing to the career development of offshore accountants with Australian accounting firms are a good attitude towards growth, adequate training provided by the firms, and positive relationships with clients, colleagues, and superiors.
3. The appropriate career management strategies and programs are Australian taxation training, job rotation, soft skill enhancement, and mentorship.
4. The GLAMED Job Career Fulfillment Framework could help expedite the process of identifying offshore accountants' needs and wants in regard to their job satisfaction, career development, and appropriate career management strategies and programs that may be implemented during their employment period.

RECOMMENDATIONS

The following are the recommendations of the study:

1. Australian accounting firms should implement non-work-related activities such as playing games in an online setting or going out with the team to enhance social communication and build stronger bonds. As well as helping their employees grow professionally through enriching experiences, firms can also nurture a sense of fulfillment and personal satisfaction. Also, Australian firms should continue to consider the skills of their employees in terms of the salary the accountants are receiving, as it will also give satisfaction.
2. Offshore accountants should have the willingness to continuously acquire new knowledge and expand their skill set. By embracing a growth mindset where eagerness to seek out more challenges is present and view every task as a chance to grow. Furthermore, offshore accountants should cultivate positive relationships with clients, colleagues, and supervisors, as it is a key ingredient for employee growth and motivation to work hard. Strong connections with clients foster trust and understanding, leading to deeper engagement and a shared sense of accomplishment.
3. Career programs and strategies tailored to the specific needs of offshore accountants.
 - 3.1. Australian accounting firms should provide comprehensive and continuous taxation programs, such as conducting regular seminars and webinars where offshore accountants can learn and expand their knowledge of Australian taxation. This could help the firm equip its tax accountants to be at their best in the field.
 - 3.2. Australian accounting firms should establish job rotation programs aimed at minimizing repetitive tasks. This can expose offshore accountants to different accounting tasks, which can help broaden their knowledge and skills and make them capable of taking on leadership positions in the future. Additionally, it can contribute to a firm's employee retention.
 - 3.3. Australian accounting firms should focus on giving offshore accountants performance feedback and coaching for soft skills enhancement. Providing performance feedback establishes a culture of continual development and growth, as it gives useful information that accountants can utilize to learn and expand their skills. It also fosters

a culture in which accountants are comfortable discussing their thoughts and concerns. Furthermore, a webinar or seminar that can improve accountants' interpersonal and communication skills, coupled with free consultation for the accountants' well-being, especially mental health, should be provided. This not only benefits accountants' lives but also translates to a more engaged, productive, and innovative workforce, contributing to the efficiency of engagement.

- 3.4. Australian accounting should invest in a mentorship program, as those experienced mentors can provide essential insights, expertise in the field, and best practices. This enables employees to better handle challenges and obtain a deeper grasp of their responsibilities.
4. The emerging framework that was formed in this study may be recommended for firms and companies. It is advisable that firms and companies incorporate the insights derived from the proposed JCF Framework. Organizations can make informed decisions that benefit employees and the overall functioning of the business when they have a clear understanding of how career development and job satisfaction are fulfilled with the factors contributing to and affecting the variables. Incorporating the career programs and strategies outlined in the JCF Framework will promote a more harmonious work environment where the needs and aspirations of the employees will be met.
5. For future researchers, it is encouraged that they actively explore and examine the dynamics of offshore accounting professions and investigate and improve strategies that address the problems related to job satisfaction and career development that were found in this study, as well as the factors that affect the said variables. Also, the emerging framework that was formed in this study might be helpful for future researchers since the framework provides a foundation for future researchers to build on. It describes important concepts, linkages, and techniques that can be developed and expanded to answer new research questions and go further into the issue of this study. By delving deeper into the identified issues and utilizing the established framework, future researchers can help improve the professional experience and career prospects of professionals in the offshore accounting industry.

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