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MOTIVATING ACCOUNTING PROFESSIONALS IN ROMANIA. ANALYSIS AFTER FIVE DECADES OF COMMUNIST IDEOLOGY AND TWO DECADES OF ACCOUNTING HARMONIZATION

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ABSTRACT

Our paper focuses on accounting professionals in Romania as being a significant element when considering a national accounting system that went through complex accounting reforms of more than two decades. Since accounting policy represents an area of social and economic policy we must also consider the five decades of communist regime leaving their fingerprint on the Romanian society. It is our objective to capture the perception of the Romanian accounting profession that actually witnessed all these processes of transformation. More precisely we focus on exploring the motivational pattern of Romanian accounting professionals, arguing that our results could offer useful insights when it comes to accountants' drivers to participate in the international accounting arena and therefore in the international accounting harmonization process. Our theoretical framework is based on Herzberg's motivation-hygiene theory. Since Herzberg in his studies used the interview method, for more consistency, we found an interview-based qualitative approach to be the most appropriate to our research. One of our conclusions is that Herzberg's theory can identify and explain reasonably well the motivational factors of today's Romanian accounting professionals. However, the theory must be adjusted for higher relevance: (1) salary is not seen hygiene but a motivator, (2) advancement is not a motivator but hygiene, and (3) team/staff with strong motivational effect must be added to the model. Motivators and Hygiene factors were directly related to the level of hierarchy and redrafted a different pattern within

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the structure of an entity. By analyzing the information being obtained through the interview process, our paper offers an overview on the particular work environment that characterizes the accounting professional of late Romanian modernity, after five decades of an ideology based system. The results of the performed analysis document the fact that alienation and dependence have not become characteristics of the modern accounting professional. Furthermore, dehumanization and exploitation prove to be, in the case of the Romanian accounting system, inevitable consequences of the division of labor and the development of private property.

✦ *Drivers, Motivators, Hygiene Factors, Job Satisfaction, Labor Behavior, Organizational Culture, Human Resource Accounting*

INTRODUCTION

It was after the fall of the communist regime that Romania found itself in the face of a real necessity of switching from a centralized economy towards a market-based economy. 1989 represented the starting point for an extremely difficult and complex process and reforms, affecting multiple areas of the economic activity, including accounting (Filip & Raffournier, 2010: 84). The previously mentioned series of reforms included the area of accounting regulation that also required a series of changes with the purpose of better managing the new state of facts within the Romanian economy and society. Several studies within accounting research literature analyze the Romanian accounting system's evolution since 1989 until nowadays by focusing on different periods and considered elements (see Richard, 1995; Duția 1995; Darmant, 1999; King *et al.*, 2001; Barbu, 2002; Ionașcu *et al.*, 2007; Bonaci *et al.*, 2008; Mățiș *et al.*, 2009; Zelinschi, 2009; Deaconu & Buiga, 2010). What is interesting to observe is how Romania's "joyride" with International Accounting Standards/International Financial Reporting Standards (hereafter IAS/IFRSs) proves to be a gradual one that developed in parallel with the adoption of the European Acquis, both when having the candidate status as well as that of a European Union member state. We therefore assume that the accounting harmonization process of Romanian accounting regulations with IAS/IFRSs was a continuous one despite a series of changes taking place in the regulatory background.

Accounting professionals represent an important factor in the evolution of the Romanian accounting system. Our paper focuses on a more narrow aspect related to accounting professionals, namely their motivation. We consider that motivation not only drives accounting professionals in their contribution to the evolution of the national accounting system, but also in their participation in the international accounting arena. As Mățiș *et al.* (2010) document, Romanian accounting

professionals have little, if no participation at all in the IASB's due process. When we say 'little' we can only relate to their formal indirect participation by submitting comment letters to the European Financial Reporting Advisory Group (EFRAG) that is infrequently done by Romania and also other European constituents. Jorissen *et al.* (2010) enquire about constituent's drivers to participate in the IASB's due process, documenting that preparers, accountants and standard setters react significantly more when proposals have a major impact on the accounting numbers of a company. We consider that focusing on accounting professionals' motivation offers useful insights for developing such an analysis on accountants' drivers to participate even when the international arena is being considered.

The issue of motivationⁱ was intensively debated in the American literature of the 70's and 80's. This was a prolific period when several motivation theories had emerged. In particular, the appearance of Herzberg's motivation-maintenance theory in 1959 'fired the first salvo in what has proven to be one of the most heated and durable controversies in modern management theory' (Behling *et al.*, 1968: 99). Scholars in several fields then tested Herzberg's theory:

Using the Herzberg critical-incident method or something closely akin to it, these researchers were able to demonstrate the existence of the duality in close to twenty separate studies involving such diverse groups as housekeeping and unskilled food service workers, county agricultural extension workers, women in high-level professional positions, scientists, nurses and engineers – including a group of Hungarian engineers (Behling *et al.*, 1968: 102).

The first paper that explored job satisfaction of accountants was published in 1967 by Professor James E. Sorensen (1967: 553-565). Since then many other studies enriched our knowledge of the satisfaction of employees in finance or accounting settings, some of them confirming, others refuting Herzberg's theory. We prepared a summary of these papers in the part of the literature review section.

With regard to our country, several studies in the European accounting literature on the Romanian accounting system have scrutinized its theoretical underpinnings (Fekete *et al.*, 2007; Tiron-Tudor & Mustață, 2005; Ionașcu *et al.*, 2007; Mustață, 2008; Bonaci *et al.*, 2008; Bonaci, 2009; Mătiș *et al.*, 2009) and practices applied (Benkő, 2002a, 2002b; Filip & Raffournier, 2007; Mustață, 2008; Bonaci, 2009; Mătiș *et al.*, 2011), adopting normative or positive methodology, presenting its evolution and history (Richard, 1995) and its connections to other countries' accounting systems (Richard, 2003). Recent literature comes to prove the necessity of developing a critical approach on the dimension, state of facts and perspectives of the Romanian accounting profession (Mătiș *et al.*, 2011). However, there are only few, locally published papers on the accounting profession, its social environment, ethics and professional conduct, professional regulation and *none* concerning the psychological condition of Romanian accountants.

The present study brings novelty by filling this gap, as its objective is to characterize the motivational pattern of accountants and their job satisfaction. We use Herzberg's motivation-hygiene theory as main base in order to investigate these motivational factors. On the other hand, this paper represents the first critical analysis of the motivation and motivational system in the case of Romanian accounting practitioners.

We consider the issue of satisfaction important for at least two reasons. From the managerial point of view, it is crucial since it was proven conclusively by empirical studies that satisfied employees are more productive, as Herzberg suggested that giving employees more responsibility and satisfaction through job enrichment would result in leaner and meaner organizations (Herzberg, 1968; 1992). From the professional point of view, we think the accounting profession should be developed and the (self-) regulation in this field should be accomplished by taking into consideration the factors that determine job satisfaction of accounting professionals.

Developing our analysis employed fundamental grounding of motivation and job satisfaction, as well as drawing from some specific labor work theories. Furthermore, we particularly focus on the Romanian accounting profession. After briefly reviewing research literature in the approached area and presenting the employed methodology, developing the analysis is followed by interpreting the obtained results and formulating some concluding remarks and discussions.

1. THEORETICAL AND CONCEPTUAL FOUNDATIONS

1.1. Motivation and Its Theories

Motivation has been studied for many decades both by industrial psychologists and more recently by organizational behaviorists. There are many misconceptions about motivation. Many think it relates to people's personal characteristics, i.e. there are people born to be 'motivated' or 'lazy'. Others, usually managers, consider motivation is money; employees are like slot machines: you introduce the coin and get motivation. Another false belief is that motivation solves everything: organizations with highly motivated employees are deemed to have high performances. In fact, motivation is a necessary, but not a sufficient condition of organizational performance and efficiency.

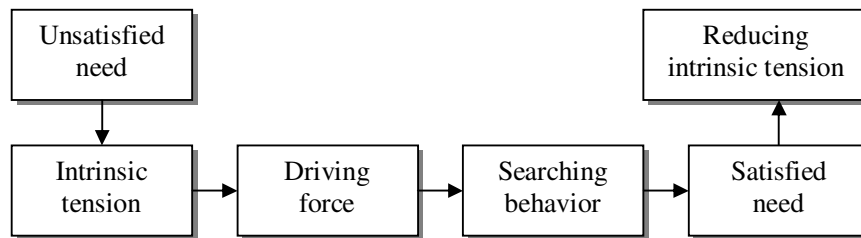
What is motivation then?

Psychologists define motivation as 'that which gives impetus to our behavior by arousing, sustaining, and directing it toward the attainment of goals' (Wortman and Loftus, 1992: 353). They differentiate between drives and motives, considering a *drive* an internal force that produces motivated behavior and a *motive* something we acquire through learning. In organizational behavior the concept of *driving force* is used, which comprehends both drives and motives.

Organizational behaviorists, such as Bakacsi (1996), denote motivation as the *willingness* of employees to make efforts towards accomplishing organizational goals, feasible to satisfy their individual needs at the same time. There are three key elements in this definition: organizational goals, efforts and individual needs. There are studies that attempt to identify these needs and the relationship between them. These lead us to the *content theories of motivation*, which define it *in terms of satisfaction of needs*, such as Maslow's hierarchy of needs (Maslow, 1943), Herzberg's Motivation-Hygiene (M-H Theory or Two-Factor) theory (Herzberg *et al.*, 1959), McLelland's acquired needs theory (McLelleand, 1961) and Alderfer's ERG theory (Alderfer, 1969).

There are other studies that focus on the efforts; these lead us to the *process theories of motivation*, that define it *in terms of a rational cognitive process*: Adams's equity theory (Adams, 1963), Vroom's expectancy theory (Vroom, 1964). A brief description of the theories mentioned and other approaches can be found in Ellis and Dick (2003: 52-69). This cognitive process is explained by Robbins (1993), who considers unsatisfied needs result in an intrinsic tension that appears as a driving force: it starts such a behavior (cognitive process) that helps satisfying the needs and reducing this intrinsic tension.

Figure 1. The process of motivation



Source: Robbins (1993: 206)

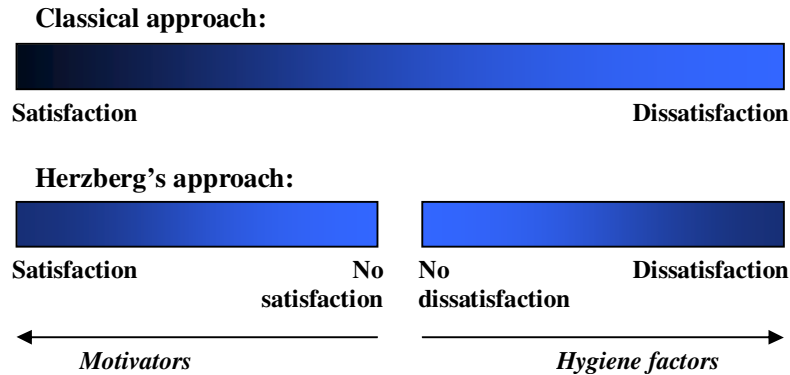
1.2. Herzberg's Motivation-Hygiene Theory

In order to better understand employee attitudes and motivation, Frederick Herzberg and his research team performed studies to determine which of the factors in an employee's work environment had caused satisfaction and which had been responsible for dissatisfaction. They have published their findings in Herzberg *et al.* (1959). Their study included 200 interviews in which employees (engineers and accountants) were asked what pleased and displeased them about their work:

‘Start with any kind of story you like - either a time when you felt exceptionally good or a time when you felt exceptionally bad about your job, either a long-range sequence of events or a short-range incident’ (Herzberg *et al.*, 1959: 35).

Herzberg found that factors causing job satisfaction, and presumably motivation, were different from those causing job dissatisfaction, as he put it ‘the factors involved in producing job satisfaction were separate and distinct from the factors that led to job dissatisfaction. Since separate factors needed to be considered depending on whether job satisfaction or dissatisfaction was involved, it followed that the two feelings were not the obverse of each other. The opposite of job satisfaction would not be job dissatisfaction, but rather no job satisfaction; and similarly the opposite of job dissatisfaction is no job dissatisfaction – not job satisfaction’ (Herzberg, 1964, quoted by Behling, 1968:101). They are simply the two dimensions of the same problem: motivation (see Figure 2).

Figure 2. Approaches to satisfaction-insatisfaction



Source: Bakacsi (1996: 90)

Therefore, he developed the motivation-hygiene theory to explain these findings. He called the satisfiers *motivators*, since only these factors lead to job satisfaction. He identified six such factors that in particular were determiners of job satisfaction: *achievement, recognition, the work itself, responsibility, opportunity for growth and advancement*.

Dissatisfiers were named *hygiene factors*, using the term ‘hygiene’ in the sense that they are considered maintenance factors that are necessary to avoid dissatisfaction but that by themselves do not provide satisfaction. Such factors were *company policy and administration, quality of supervision, salary, interpersonal relationship (boss, peers, and subordinates) and work conditions*.

Considering a common approach we consider we are actually dealing with two different concepts that are determined by an assembly of particular factors. The dimensional approach - *satisfaction-dissatisfaction* – allows for a series of perspectives at conceptual level. Meanwhile, when it comes to its identification and dimensioning within different national or regional settings, a series of difficulties might appear. It is our opinion that the entire dimensional approach is in fact

conditioned in terms of its actual achievement by a series of dimensions such as culture, organizational environment, and social and political factors belonging to each geographical area. Therefore, when considering the Romanian geographical area, satisfaction can be rather defined through the degree of personal satisfaction with reference to the work being developed. Implicitly dissatisfaction appears when this element is lacking or is significantly diminished.

Gael (1997) concludes, '*satisfiers* describe a person's relationship with what she or he does, many related to the tasks being performed. *Dissatisfiers*, on the other hand, have to do with a person's *relationship to the context or environment* in which she or he performs the job. *The satisfiers relate to what a person does while the dissatisfiers relate to the situation in which the person does what he or she does*'.

Why are these findings important?

The significance of these findings consists in the implication for human resource management, that is, it not only must provide hygiene factors to avoid employee dissatisfaction, but it also must provide factors intrinsic to the work itself in order to make employees feel happy with their jobs. The author argued that 'various techniques of human relations are just different forms of positive and negative KITA'ⁱⁱ (Herzberg, 1971: 5) and *job enrichment* is required for intrinsic motivation and that should be a continuous management process (Herzberg, 1968; 1971; 2003).

Herzberg's theory has been reviewed (Bitsch & Hogberg, 2005), tested in certain settings (Allen, 1967b provides an overview of the studies undertaken until that time) and countries (Herzberg, 1965a; 1965b) and it also has been criticized. House and Wigdor (1967: 385) found that 'although many of the intrinsic aspects of jobs are shown to be more frequently identified by respondents as satisfiers, achievement and recognition are also shown to be very frequently identified as dissatisfiers. In fact, achievement and recognition are more frequently identified as dissatisfiers than working conditions and relations with the superior'. They further argue that 'since the data do not support the satisfier-dissatisfier dichotomy, the second proposition of the Two-Factor theory, that satisfiers have more motivational force than dissatisfiers, appears highly suspect. This is true for two reasons. First, any attempt to separate the two requires an arbitrary definition of the classifications satisfier and dissatisfier. Second, unless such an arbitrary separation is employed, the proposition is un-testable' (House & Wigdor, 1967: 385-386).

Behling *et al.* (1968: 99-108) and Farr (1977: 3-14) describe the conflict between traditional uniscale and bifactorial studies and consider that results are linked to methodology. Gardner (1977: 197-204) asked whether there is a valid test of Herzberg's Two-Factor theory. His answer is 'there are many distinct versions but nevertheless all are possible interpretations of Herzberg's two-factor theory. Some versions are stronger than others are. This makes comparisons difficult because

different studies are in fact testing different hypotheses'. His final conclusion is 'there is no single test of validity for M-H Theory but a multiplicity of hypotheses which should be tested in a multiplicity of ways' (Gardner, 1977: 203).

In spite of all deficiencies and controversies, Herzberg's theory has worked and brought results in practice. Its final message is 'the greater efficiency of enriched jobs in the long term will lead to a competitive edge and more jobs only if we invest in essential training and retraining' (Herzberg, 1992: 142).

1.3. Labor Work Theories and Job Satisfaction

During the '70s, research literature (e.g. Herzberg, 1974) was both pointing and analyzing the historical existence of three philosophies that were at the basis of American organizations (entities). Among these, Taylorism that sees the man as a function of the entity rather than human being, recording remarkable success at its beginnings (Herzberg, 1974: 52). Still, the evolution of humanity as a whole and the development of theories referring to organizations have led to the end of Taylorism. The second approach can be characterized through a high level of conceptualization and as having a significantly ideological orientation. This is called the 'ideologically based system' and is based on the approach according to which if we have common goals, beliefs, faiths and values. Then it becomes a natural fact to think of an efficient, harmonized nation (or in other words people chose the endorsement to the ideological). Herzberg (1974: 53) provides a series of examples in order to disapprove this philosophy, such as the one of Sweeden, Yugoslavia, and on the other hand, the one of Israel. The key issue of these different national perspectives on implementing the system based on ideologies is that a typical army discipline and rigor can represent the support of such an organizational approach. It was in fact proven that *the equality of the workers ignorance degree*ⁱⁱⁱ, regardless of his / her training or actual delivered work, represents the reason for the falling of most of the ideological based systems. The last referred approach on organizations we want to refer to is that of the 'American System', according to which when it comes to managing human resources we must implicitly consider the existence of a technological issue:

... when we developed a human relations problem, we started with Dale Carnegie courses and escalated them up to sensitivity training, encounter therapy, transactional analysis and all the rest (Herzberg, 1974).

Moving forward, it becomes interesting to observe that after almost 50 years of approaching work from the perspective of an ideology based system and after other 20 years of pseudo-democracy^{iv} that were actually quite recently celebrated, the Romanian perspective on work, on the worker and on the human being that is involved in economic process, is a contemporary authentic one that still keeps the fingerprints of the past. We do not plan on denying the past, but only on appealing to the 'final intelligence'^v in order to reconsider historical facts.

More precisely, it actually becomes interesting to analyze if having access to private property and religious faith, which became basic elements of the democratic construction that began in 1989 (actually also distinctively mentioned within the Romanian Constitution^{vi} have led to the alienation of the accounting professional, according to Marx's philosophical vision, or not. We must not neglect here the division of labor^{vii} as an element of the equation and also its growing impact. Moving forward and exploiting Marx's theories furthermore in the area of accounting and, in particular, for an accounting system that was built after the fall of the communist period, we consider that it is necessary to observe if alienation and dependence, in case their existence can be proven under the considered particularities, have reached the statute of characteristic of the modern human being, and implicitly of the modern accounting professional (considering the Romanian late modernist accounting system).

On the other hand, research literature (Eagleton, 1997; Bryer, 2006; James, 2008) underlines the fact that, within the capitalist mode of production, workers are fully accountable to capital if capital does not sufficiently valorise itself as measured by the earning of a sufficiently high rate of return on capital. It is interesting to observe the reaction of Romanian accounting professionals towards this contradiction and especially how they position the element 'job satisfaction' within this context. Furthermore, Marcuse (1966) provides an outstanding conceptual mixing of a humanist Marxism (which relies heavily on the concept of alienation) and Freudianism. Under this perspective, job satisfaction could be expected to increase to the extent that it allows mastery of nature through work and cordial and meaningful relationships in the workplace. Jealousy, competitiveness, bullying, poor working conditions, few opportunities for skill development and poor pay increase alienation and reduce opportunities for the life instinct (Eros) to flourish.

Summing up, we might say that our research focuses on studying the Romanian accounting professional's work environment. As we have already mentioned (and will be developed within the next parts of the paper), we focus on developing an overview on both those factors that caused satisfaction and those which had been responsible for dissatisfaction at the work place, while considering accounting professionals in Romania. Moreover, considering Marx's ideology that marked Romanian history for about 50 years and also its recent history, we intend to analyze if *dehumanization* and *exploitation* have become, under current political circumstances, unavoidable consequences of division of labor and development of private property. This is done by positioning our analysis within the period that follows the communist era in Romania. Furthermore, these aspects are analyzed within our study through a double perspective, by considering both the economic entity and the relationships existent within Decision-Making Employees (DMEs) and Execution Employees (EXEs) in the field of accounting and financial reporting. Distinguishing between DMEs and EXEs is based on the results of previous studies documenting that there are significant differences between

motivators and hygienics within the structure (levels of hierarchy) of a single company (such as Cummings, 1975: 35-37).

Before moving forward, we must develop a short argumentation for the previously mentioned appeal to history. Marx's writings have marked the 19th and 20th century more than any other intellectual work of the modern era. His writings have also been used as an ideological legitimization of the eastern socialism that was built after 1945 in Central and Eastern Europe (Marga, 2009: 18). Positioned within this exact geographical part of Europe, Romania had been witness for 5 decades of a system that was based on the Marxist ideology. Nevertheless, once this ideological system fell, the correctness of Marx's writings, the actuality and sustainability of his ideological and intellectual conceptions have been marked by the most drastic fall and, implicitly, the most severe contestations.

The realities of late modernity and more precisely the beginning of the third millennium, under the circumstances comprising the ample manifestation of a phenomenon called globalization and also a global economic and financial crisis that was generated precisely through the system that seemed to be the most strictly regulated, and which assumed globally the management of those risk it was exposed to, comes to prove the necessity of a critical reconsideration of the current state of facts. Moreover, a 'close critical analysis' of the Marxist ideology is imposed. Philosopher Andrei Marga (2009: 18) argues that:

In relatively low developed countries, total lack of culture led to replacing Marx's uncritical invocation with ignorance towards its role in the development of nowadays philosophy and social sciences. Under these circumstances, the solution is in neither Marx's adulation, nor ignorance, but in developing critical analysis. It is Habermas merit to have documented in *Erkenntnis und Interesse* (1973) how historical applications of Marx's ideas can not be separated from his writings and how we are not dealing with innocence when it comes to Marx's conceptualizations. [...] Historical applications have effectively asserted from Marx's theoretical generalizations (Andrei Marga, philosopher).

Under these circumstances of conceptual grounding, our study is structured on two directions that contribute to diagnosing the work environment of accounting professionals in Romania within the last two decades. The first of the followed directions is that of the factors determining satisfaction and dissatisfaction for accounting professionals, through testing the case validity of Herzberg's theory. The second direction follows the characterization of the Romanian accounting professional after five decades of a system that was based on Marx's ideology and now being two decades away from that period. The corresponding conclusions and discussions come to complete this theoretical construction that represents the grounding of our research.

1.4. The Accounting Profession in Romania: a Short Overview

The Romanian accounting profession made its appearance on the scene of economic life, and implicitly of the professional education and life-long-learning, more than eight decades ago, the political factor leaving an illustrative mark on its evolution (as Mihret *et al.* (2009) document was also the case in Ethiopia). However, after the last major reaction to political change in Romania, the accounting profession has experienced a matching revitalization, reaching at the end of 2009 a real status recognized at international level (Matiș *et al.*, 2011). Furthermore, considering that Romanian accounting profession has come a long way to where it is today, Cristu (2006: 11-22) suggests that accountants cannot be considered anymore ‘book-keepers’ because, in fact, they are true business analysts and management assistants. According to Pantea and Damian (2005: 165-168) we can talk about the accounting profession both in general and restricted senses of the word. In its *general sense* (Pantea & Damian, 2005: 165) ‘the accounting profession can be practiced by individuals who have acquired the necessary knowledge either by graduating economic courses of secondary or higher education or on-the-job training courses or other various professional training short-term courses, and who are working within an entity’.

The same authors define the accounting profession in its *strict sense* as ‘the profession practiced by virtue of a service contract, by authorized individuals or legal entities as members of a professional body. Such a way of practicing the accounting profession is known as the freelance accounting profession’ (Pantea & Damian, 2005: 166). This professional body in Romania may be either *The Body of Expert and Licensed Accountants of Romania* (ro. *Corpul Experților Contabili și a Contabililor Autorizați din România* - CECCAR) or *The Romanian Chamber of Financial Auditors* (ro. *Camera Auditorilor Financiari din România* - CAFR)^{viii}. But starting in 2008 the Romanian accounting profession has a new professional body entitled the *Chamber of Fiscal Consultants* (ro. *Camera Consultanților Fiscali* - CCF) whose declared objective (CCF, 2008) is constituting a new liberal profession (the one of fiscal consultant), as well as organizing and offering activities of fiscal consultancy as an independent activity. We consider this new professional body to belong to the accounting profession due to the fact that the development of its professionals is actually based on professions that already exist in the field of financial-accounting consultancy. We consider it difficult not to include this new profession in the area of accountancy as long as the contrary is not documented. Furthermore, the development of this new professional body can be seen as generally similar to the approach of the CAFR.

Another issue that should be considered is the structure of the profession. Romanian accounting profession comprehends the following categories of professionals (see Matiș *et al.*, 2011 for a detailed analysis of Romanian accounting profession). One of the newest appearances on the Romanian stage is that of the

Association of Chartered Certified Accountants (ACCA), which currently has the role of contributing to the Romanian profession's opening towards the international area. In addition, it facilitates the access of accounting professionals coming from foreign countries to the native labor market.

2. GROUNDING THE BASIS: PRIOR RESEARCH

The motivation and job satisfaction literature is very rich. As we have already showed, there are many approaches to motivation, which explain the diversity of theories. Even if we concentrated on Herzberg's theory, we would find ourselves in the middle of an immense collection of studies presenting pro and contra arguments for this theory.

Here we focus on those studies that explore motivation (job satisfaction) in accounting settings, i.e. Certified Public Accountants (hereafter CPA) firms, accounting profession in a country. Due to the fact, that –as already mentioned– the Romanian literature lacks such studies, we anchored our study in the international literature to find relevant research and the state of the art of cognition in this field.

The first study belongs to Sorensen (1967: 553-565) the objectives of which were '(1) to outline the theoretical commonalities and conflicts between professional and bureaucratic modes of organization, and (2) to assess empirically the impact of these two modes on the levels of job satisfaction and job migration plans of large-firm (certified) public accountants' (Idem: 554). He concluded that firms are characterized by the inability to activate a more idealized professional orientation and by an over-bureaucratized working environment.

A later study (Strawser *et al.*, 1971) used specifically designed questionnaire and included small Certified Public Accountants (CPA) firms also. Its purpose was to determine the effect of the accountant's level within the organizational hierarchy on job satisfaction. The results suggest:

"the usefulness of programs designed specifically to retain and advance the degree of need satisfaction of top and middle-level accountants within public accounting firms. These programs should be adapted to the size, level of management, and the present need deficiencies of the CPAs. Without careful behavioral investigation of accountant need satisfactions, costly and sometimes misdirected motivation programs may develop. Therefore, programs to periodically monitor the need satisfactions of accountants would seem to offer some promise to those responsible for developing cohesive, productive, and psychologically satisfied accountants at all levels of the management hierarchy in CPA firms" (Strawser *et al.*, 1971: 345).

Berger and Cummings (1979) further suggest that information processing, communication systems and control systems are influenced by the organizational size, further impacting upon individual attitudes and behaviors.

There are other studies that supported arguments for Herzberg's theory (Boe, 1970) or tested it (based on questionnaires) in several settings: banking (Allen, 1967b), accountants in CPA firms (Brenner, 1971), academic accountants (Carpenter, 1971). These papers brought only a limited support for the theory. Cummings (1975) tested the theory by using employees at different levels in the hierarchy of the same work organization. His results generally substantiated Herzberg's findings. Senatra (1980: 594-603) carried out a research on the perceived role conflict and the role ambiguity by audit seniors in a large public accounting firm (in the US). Drawing on the role theory, a model was developed to act as a framework to analyze both the potential consequences and sources of role conflict and ambiguity. Both role conflict and ambiguity were found to be significantly related to several adverse consequences. Significant relationships were also found between role conflict, ambiguity, and specific measure of organizational climate of the CPA firm.

Another paper of interest is Maidani (1991: 441-448). It is a comparative study of Herzberg's theory between the public and the private sectors. Although the scope of the paper is wider than our range of interest, it is important because accountants were included in the population studied. The result of this analysis shows that employees' motives for work in both sectors tend to emphasize intrinsic or motivator factors of employment, while those who work in the public sector tend to value the extrinsic or hygiene factors significantly higher than those in the private sector. In addition, the satisfaction of employees in both sectors was not attributable to hygiene factors.

Zanzi and Rahman (1995) focus on the influence of stress and task characteristics on an organizationally desirable outcome such as job satisfaction in audit and management advisory services (hereafter MAS) functions in large accounting firms. The findings indicate that audit is not perceived as highly mechanistic nor is MAS viewed as highly organic. MAS employees show a statistically significant higher organic orientation than audit employees do. Employees' structural orientation in audit is inclined towards mechanistic orientation and in MAS, the inclination is towards organic.

More recent studies tackle also wider problems in job satisfaction (Ezzamel & Willmott, 1998; Lui *et al.*, 2003; Hall & Smith, 2005). Hildebeitel, Leaubey and Larkin (2000: 76) study job satisfaction among entry-level accountants. They indicate dissatisfaction with working conditions, work assignments and supervisory relationships.

The most recent study was carried out in Japan, where Yamamura, Stedham and Satom (2003) explored the relationship between selected organizational characteristics and the job satisfaction of accountants in Japan and provide a cursory comparison of these results obtained previously from the US and other countries.

3. RESEARCH METHODOLOGY

As discussed earlier, the purpose of this research is to verify whether Herzberg's theory provides a valid explanation concerning the motivation of Romanian accounting professionals. Thus, we consistently applied the methodology used by Herzberg, i.e. interviewing. On the other hand, based on participative observation and using the same research instrument, we can consider a second major objective of the study. This would be testing the hypothesis that *dehumanization* and *exploitation* represent unavoidable consequences of division of labor and development of private property. Moreover and implicitly, confirming or rejecting Karl Marx's Theory of Alienation.

Correlated with the first objective of our research^{ix}, we must mention that there are also other arguments for this option. Chelcea (2005) considers it is the best way to find out authentic data about individuals or human groups for description of social phenomena and for hypothesis formulation or even testing. According to Smith (2003:128) 'if we can alleviate the difficulties [N.A. raised by the interaction between the interviewer and interviewee], interviews offer greater opportunities for dealing with more complex and wide-ranging issues than do conventional mail surveys'.

In our qualitative research, we used semi-structured interviews, with both open and closed questions, a structure necessary for further comparisons between results^x [10]. The interviews have also had opening and closing questions. Opening questions and explanations had the role to introduce the interviewee to the problem researched and to better know our collocutor (choice for accounting profession, development in career and profession) and to create proper climate for further questions. Closing questions try to emphasize and summarize some aspects of the interview (most important satisfaction/dissatisfaction at work, the atmosphere in the workplace).

Optimal environment was created for the interviews, as far as conditions by each entity permitted, by reducing the interaction between the interviewee and his/her surroundings (i.e., colleagues) and other perturbing factors. The operator, leaving it to the collocutor's discretion, did not limit the time allocated to each interview. We have estimated 30 minutes as the optimal duration, but in practice, our interviews were between 24 and 64 minutes. They were recorded in audio format and then completely transcribed followed by data filtering and processing.

We interpreted accounting profession in its general sense, thus we did not only include CPAs, but also other members of the profession, on both decision-making (28 interviews) and execution positions (51 interviews), thus increasing the relevance of the study. On the other hand, the companies (38 companies) and our collocutors (79 persons) were selected randomly by contacting companies in Cluj-Napoca and kindly asking for interview approval. These companies operate in several domains of activity: production, industrial and household services, accounting and financial advisory and audit services.

The last aspect is ethics and data security. We agreed with our collocutors that both their company and personal identity would be confidential. This does not affect in any way the findings of our study. Quantitative and qualitative analysis of the provided answers is therefore used so that we can test the validity of Herzberg's theory in the case of accounting professionals in Romania. Moreover, the effective content of the answers provided by the interviewees is used, beyond the relationship satisfaction – dissatisfaction concerning the work being performed, in reaching the second objective of the study that was previously formulated. This involves an effective analysis of the provided answers that is not done based on a certain "check list", but through the research team's professional judgment.

4. ANALYSIS, RESULTS AND POSITIONING

We addressed the same questions similar to what Herzberg did in his studies:

1. When did you feel positive at your work? What pleased you and why?
2. When did you feel negative at your work? What displeased you and why?

In the following, we present and analyze the responses received from employees being in decision-making and execution positions separately. Moreover, within the following paragraphs we intend on also to analyze the answers provided by the interviewees beyond the perspective of Herzberg's theory. Therefore, relevant parts of the interviews sending a certain message, beyond confirming or rejecting a certain considered state of facts, are also being presented.

4.1. Motivational Factors of Decision-Making Employees (DMEs)

At the level of department/team leader (for example Chief Accountant, Financial Director, Head of Financial-Accounting Department), the most important motivator perceived was the *work itself*. The interviewed persons have a high degree of attachment to their jobs.

- 'I like what I actually do.'
- 'I am delighted with the satisfaction of the work I do.'
- 'I am enthusiastic in all what I do and I want to make it right.'
- '...you have permanently an image, a picture on the whole company (...) and you can be useful in your way.'
- 'My capacity of effort has declined, but what I do I do it with the same pleasure as in the beginning.'

An interesting aspect worth mentioning is the relationship with the client. More precisely, the ability of interacting with the client and persuading him of his/her need of the work you are offering:

The most ... the trust that I transfer to the client ... that he trusts what I say ... this is what I believe brings the greatest satisfaction ... that he trusts me ... Therefore, when it comes to that moment when it does not matter what you offer him ... accounting, consultancy ... that you perform an audit ... when you can fill that the client trusts what you are offering ... this represents the major satisfaction ...
[Interview MD1a, Male, Age between 45 – 55, Accounting Company Owner]

Achievements and recognition are related to this factor. *Achievements* refer to the results obtained at the job; recognition means more or less explicit perception and confirmation of the achievements from environment (boss, peers, exterior). Thus, achievements are clearly motivators:

- implementation of a (new) software, customized according to the company
- professionalism: 'every paper exiting this office must be professional'
- 'trust I transfer to the client'
- the quality of services rendered and the degree of personnel training
- 'I have the satisfaction I can give them from my experience [to subordinate, staff].'
- growth, development and social utility of the company
- 'We achieved our company is viable and profitable.'
- 'Every day I had the satisfaction we did more than yesterday.'

As *recognition* is concerned, there is no direct and formal recognition, and in many cases, it appears as a consequence of sustained effort:

- 'Economists [N.A. including accountants] have quite important roles, and are considered important persons in the company.'
- 'They never say, yes, you did a good job.' Recognition results from gestures 'from the way they read it...'
- 'Maybe I would like to be more appreciated [N.A. within the company].'
- 'I've fought with all my bosses, all my directors, to make them understand the importance of this activity.'

We appreciate this factor as being motivator, but it can be identified with difficulties in practice field:

... to put it like this, within the entity, the economist and the accountant ... the economist has a pretty important role ... and is being looked at within the subsidiary ... lets say ... like he is an important person ... [...] of course it still exists ... this differentiation between engineers and economists ... but ... we have tried over time ... to reduce this differentiation and ... to assure them that we are able to raise to their standards even if they are called engineers and we economists ... it is a well known fact that we are situated at the same level ...

[Interview EL1b, Female, Age between 40 – 50, Head of Financial-Accounting Department]

... therefore, unfortunately many of our colleagues work with great superficiality ...

Q: And where do you see the cause in this situation?

You know where ... ? many people perform accounting services ... people ... that have nothing in common with accounting ... engineers ... and other professions that have switched professions after the revolution ... there was a time when technical employees did not have ... where to find a place to work ... they have switched professions by taking an accounting course ... done who knows where ... they are not professionals ... they have succeeded to get an expert or certified

accountant diploma ... There were some times when the exams were easier... and they ended up with this profession

[Interview MB1a, Female, Age between 50 – 60, Head of Financial-Accounting Department]

But as an accountant in general ... the accounting profession is not an extraordinary spectacular profession ... and recognized by the business environment ... Accountant is something like a necessary evil ... that stands behind business ... after all it is never the first line of attack in a business ... he is always in the second line, that helps your business to work well, ... and therefore he is not always appreciated at its real importance and value ...

[Interview MD1a, Male, Age between 45 – 55, Accounting Company Owner]

The next motivator, in the rank of importance, is the team, staff. We refer here to the person itself; interpersonal relations are tackled later. There are also cases, when it created dissatisfaction:

‘The majority of deceptions I had related to the personnel, who abandons you and leaves...’

... meaning, that normally satisfaction comes from the client ... is one ... and we could say ... and satisfaction in the level of your colleagues’ training ... but not always, because they often disappoint you ...

Q: In what way ... ?? (...)

... they either learn too little and leave before they learn enough ... it is an aspect ... or the fact that they do not respect the rules of the game ... in the way that they have not been taught to respect a work place ... In Romania, an education at the work place has not been done ...

[Interview MD1a, Male, Age between 45 – 55, Accounting Company Owner]

Related to *salaries/wages* responses were quite contradictory. On the one hand, all collocutors considered it as a motivator, most of them positioning it in the third place; on the other hand, its importance is very low. It seems people are not preoccupied by salary; they consider it as a result of their efforts:

- ‘It is indeed a motivator, but I never asked for it.’
- ‘First of all wages motivate you...’
- ‘It plays a very-very minor role [N.A. in motivation], it is somewhere below (...) 10%.’
- ‘...financial aspect was not the first priority.’

... the financial aspect has not been the first considered ... that is how it was ... maybe we grew up in a different generation ... and that is how the old system trained us ... that you were somehow frightened ... to ask for your work ... now of course we can bring this subject up

[Interview NA1e, Female, Age between 47 – 55, Head of Financial-Accounting Department]

When considering DMEs organizational level we conclude that the lack of high salaries/wages is rather felt. Therefore in companies where salaries are higher it clearly belongs to hygienics, in other with lower level it is still a motivator. In the process of motivation, however, it plays an unimportant role (compared to the content of the work or team/staff).

Increase in profession/growth, advancement and responsibilities are factors that although produce effects individually, they are strongly correlated. *Profession* is deemed by most as motivator:

- 'Professional improvement is necessary from all points of view, not only professionally but also for stimulation.'
- '...it offers competitive advantage, good name...'
- 'I came [N.A. to the company] not for money, but for the desire to get higher (...) feeling that I can do a lot more.'

... this is why you have chosen the job you liked [...] if it changed in time ... (she laughs) it is totally different...

... Moreover than nowadays ... where did we reach nowadays ... No! ... I don't even want it anymore [...] considering the perspective that the entity will become private ... it depends ... it depends on the investor [...] For now, for where society is nowadays ... I believe we have reached the maximum limit ... For now I will stay here ... in this position for 8 years ... moreover ...it does not pose a problem for me to go down [...]

[Interview EL1b, Female, Age between 40 – 50, Head of Financial-Accounting Department]

Q: How is it to be an accounting professional ... after so many years in the field ...??

A: As an individual or as a collectivity? As individual... you like it... as a collectivity ... you acknowledge it as a profession that is much too big and too broken up ...

Q: What do you mean ... broken up?

A: Broken up ... because there is no solidarity within the profession ... like a group ... it doesn't exist ... I do not know if you can grant any respect to this profession ... it is much too dissipated this profession, from a shoe man to a doctor anybody can be an accountant ...

[Interview MD1a, Male, Age between 45 – 55, Accounting Company Owner]

Paradoxically *advancement* is not seen by DMEs as a strong motivational factor, as we expected, but a hygiene one:

- 'I think I have reached the maximum limit. (...) I am not bothered to go lower (...) I do my job regardless if I am on a decision-making position (...) or an execution one.'
- 'I have never strove to the first position.'

Increase in *responsibility* is viewed differently; for some it is a challenge, obviously, within certain limits; for others it is a factor of discomfort:

- 'I was open to new (...) I wanted to do something else. (...) Increase [N.A. in responsibility] motivated me.'
- 'It is motivating and nice until a level, after that you do not want it anymore.'
- 'I feel more in safe when (...) I have OK from my superiors.'
- 'Responsibility can never be a motivator.'

Responsibility is never a motivator... It is not a motivational factor responsibility ... Responsibility always has a factor that can draw you out ... to cut your enthusiasm ... in the moment when you have actually achieved the risks ... But I also have two professional insurances of So, of 5 billions (approximately 120.000 euro or 175.000 USD) ... I considered it mandatory ... so that you know that I have clients that have asked me ... to present my professional insurance [Interview MD1a, Male, Age between 45 – 55, Accounting Company Owner]

We think this factor is situated 'in the middle'; we cannot consider it as a motivator or hygienic. *Working conditions* were appreciated as hygienic. Investments in buildings, offices, furniture, computer, software etc. were all reported as being important and necessary for the operation of the company. We included here company policies and administration too:

- 'Management was always open when I solicited a subscription.'
- 'Lack of informatics and equipment can create sometimes an irritated collectivity.'

Air conditioning is still considered as a luxury item, and therefore a motivator. Flexibility in program was also considered a motivator; in some cases, dissatisfaction was reported due to the program. Job related stress is another determining characteristic of the working conditions.

- 'Sometimes I feel dissatisfied by the program we have...'
- 'In accounting firms there is a certain level of [job related] stress. (...) Who doesn't resist to these, is not efficient.'

A specific aspect of working conditions is legislation. All interviewees unanimously appreciated legislation as generator of confusion, stress and dissatisfaction in work.

... Because we have reached a point that ... you just can not anymore... at least I learned how to think and be organized... even if you see so many papers on my desk ... [...] yes ... I know each paper where it is ... I work with this currently and daily and that is why I have it on my desk ... what I have in the back is very organized and well archived ... Therefore ... I have a logic in my thinking ... and if ... I take a certain legislation ... and I have studied that legislation, I consider that I have to take it to good end and understand it ...

[Interview EL1b, Female, Age between 40 – 50, Head of Financial-Accounting Department]

Interpersonal relations within the company (boss, peers) were reported as extremely important. As its motivating effect is considered, opinions differ:

- 'It is motivator.'
- 'Rather the lack [N.A. of good relations] generates dissatisfaction.'
- discipline is considered very important
- communication is crucial
- '... maybe many times, unfortunately, I was not a good enough manager. I have transferred more trust in the personnel that I should have.'

Based on the answers we categorize it a hygienic factor, because the existence of a proper atmosphere is considered a starting point in appreciating the job satisfaction. The last factor is personal life and is clearly hygienic; the more it is affected, the more it increases dissatisfaction.

- 'I succeeded in maintaining the equilibrium...'
- 'I got understood at home, 'stay until you finish'...'
- 'You know, I have sacrificed a lot my personal life for my professional life...'

In the next part of the paper, we present the results of the interviews with EXEs, followed by the discussion and interpretation of the results.

4.2. Motivational Factors of Execution Employees (EXEs)

We summarize the results in *Table 1*:

Table 1. Factors affecting job attitudes of EXEs

Factors leading to dissatisfaction	Factors leading to satisfaction
<i>Hygienics</i>	<i>Motivators</i>
<ul style="list-style-type: none"> ▪ <i>Work conditions</i> Very strong and hygienic factor. ▪ <i>Supervision</i> hygienic; many time it was considered unnecessary; its increase would mean lack of trust ▪ <i>Interpersonal relationship</i> It is situated 'in the middle'; it was appreciated that the boss should be more close to its subordinates. ▪ <i>Personal life</i> It was deemed more hygienic than motivator was. People usually seek for a compromise between professional and personal life. 	<ul style="list-style-type: none"> ▪ <i>Work itself</i> It is not a strong motivator; many do it of necessity, a means of earning money. ▪ <i>Salary</i> it is quite strong motivator ▪ <i>Results</i> motivator ▪ <i>Recognition</i> strong motivator ▪ <i>Growth</i> increase in profession, training, learning is motivator ▪ <i>Advancement</i> it is rather motivator than hygienic; the cause is more professional or emotional (prestige) than material ▪ <i>Responsibility</i> weak motivator

As we can see, for non-execution employees the *work itself* ceases to be motivational, salary becomes motivator instead and recognition and results seems to be highly motivational. Positioning the salary within the motivational factors is a general characteristic, medium, being found in the interviews. But, if we are to approach a cluster analysis based on age groups, we would surely notice that those professionals that have been educated and gained experience within the ideological period, the salary does not represent a motivational factor. Actually, attachment to work is much greater:

Therefore, when I do something ... I don't do it for money ... when I have something to do, I do it because it is what I have to do, because I need to get it right ... and I don't even think that I do this because this is the amount of money that I receive for the work I need to do ... No! ... I go until the end ... even if the money stops somewhere at the middle of the road ... It is probably because I have a different age and a different mentality ... my son for example would never do this ...

[Interview NC2h, Female, Age between 40 – 50, Accountant]

On the 'other side', working conditions take the lead among hygienic factors, followed by supervision and interpersonal relations:

I like things to work well, I like to collaborate ... therefore, and I would say that ... many things can be resolved through a simple collaboration ... [...] Still I would like to believe that accounting can only be done with a team ...

[Interview MB2d, Female, Age between 35 – 40, Accountant]

4.3. Further Discussions and Interpretation

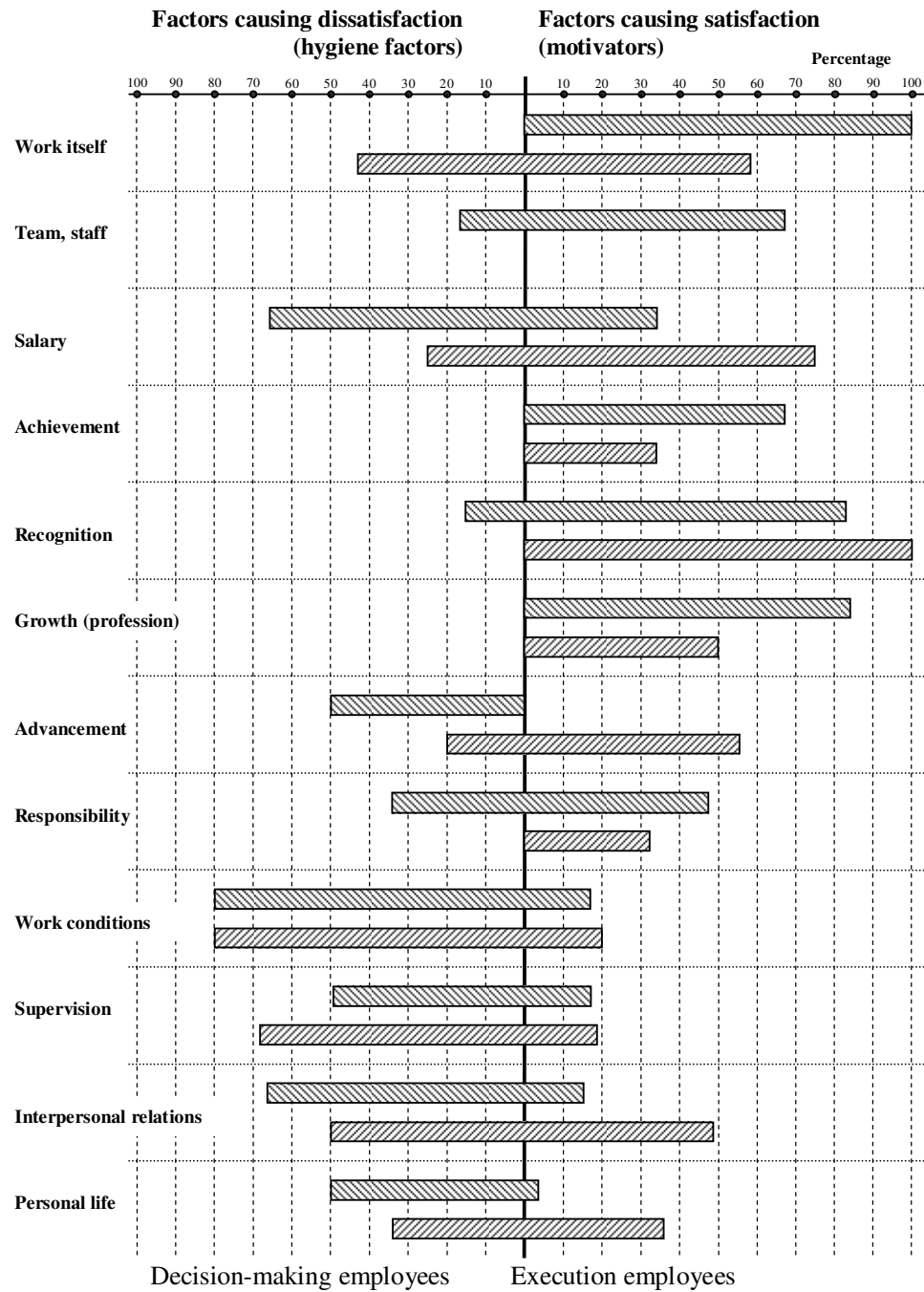
In this part, we summarize the results obtained by assessing the intensity of each factor and present them comparatively (decision-making/execution employees) in *Figure 3*. Measurement of intensity was based on the number of persons reporting satisfaction or dissatisfaction on that factor, here plotted in percentages.

We can observe a slight conflict between theory and practice. Factors identified by Herzberg in his theory as motivators or hygienics exerted different outcomes in our study. In addition, factors acted differently on decision-making and execution (higher vs. lower organizational) levels. For example we think *work itself* was reported by DMEs as the strongest motivator; the same factor for EXEs was found to be 'in the middle', as a lot much weaker motivator. Both results fit in with the theory.

Salary appears to be contradictory. Theory suggests it is hygiene factor; in our study, DMEs felt it as a strong hygienic factor, but EXEs reported it as a strong motivator. We can explain this situation by the level of salaries; people at the bottom of the organizational structure earn significantly less, and their salaries might not cover many higher-level needs.

The *advancement* in the organizational structure seems to act contrarily in the two groups. Only EXEs considered it motivator, while DMEs see it as hygienic. This is a very interesting finding, since Herzberg's results represented it as a strong motivator for American employees. We explain this double contradiction again by culture: Romanian employees are less power distant^{xi} than their American counterparts.

Figure 3. Estimating motivators and hygiene factors



Other factors, such as *achievement, recognition, growth, responsibility* as clear motivators, and *work conditions, supervision, interpersonal relations* (with boss and peers), *personal life*, all as hygiene factors, were consistent with the theory and the two groups.

DMEs reported team/staff as the second strongest motivation factor. This is new to the theory of Herzberg and enriches it with a new shade of meaning. We believe that the emergence of this factor is again due to local culture: Romanian culture is more collective than the American is (where Herzberg performed his studies).

Beyond these aspects, we must analyze the accounting professional from the perspective of the professional and cultural training within the context of a system based on ideology, but which acts under the circumstances of an implementation process that involves market economy, and transition towards capitalism. Very frequently, the accountant professional is being looked at by DMEs as it would be the result of a professional development process:

And, in general, we were not educated to also treat the personnel ... as education previous to 1989 I mean ... as a product (the personnel) that you have to develop, to exploit ... and then to come back to you ... Unfortunately ... if you invest feelings ... these are deceived ... If you don't invest feelings ... then you are too much headed towards money ... Therefore, I invested in young people ... from feelings' point of view they are more dear to me ... and many times my expectations are being deceived ...

[Interview MD1a, Male, Age between 45 – 55, Accounting Company Owner]

Moving forward, by analyzing the interviews we can notice that there is a struggle going on within the accounting professional, between the inheritance of the past and the need for the professional to survive under the circumstances of a profound change of the economic, political and social system. Actually, the battle is taking place between the exploitation of the accounting professional and avoiding his *dehumanization*. If exploitation, a cultural inheritance of the past is reconfirmed under current circumstances, especially through losing control over the work time, for *dehumanization* it is permanently being built an opposition that is based on the reach for feelings towards accounting itself, but also through the development of an acknowledgement, recognition, and assessment and promotion system for professional performance within the entity. The success of the opposition must be regarded with reserves and analyzed from case to case:

... A friendship relationship does not exist among them (among employees) ... because ... in Romania once again it was not taught what it means to separate your work from your private work ... to have a fixed schedule ... at 5 p.m. or 6.30 p.m. the program is closed ... you put your pen down ... and you go to relax ... to totally forget about your work ... and then, normally ... if you deal with this type of things ... and you had ... and we would learn to have fun ... maybe even relaxation and work efficiency would improve ... [...]

[Interview MD1a, Male, Age between 45 – 55, Accounting Company Owner]

I don't feel trapped ... if there is something I have to do I do it ... even if I have to stay over time ... and stay until 9 p.m. ... I stay until 9 p.m. and I do my work ...
[Interview NC2h, Female, Age between 40 – 50, Accountant]

Q: How do you see private life ... how does it affect you at your work place...??

A: Normally it shouldn't but ... normally it should be that 8 hours here ... and the rest your private life ... but it can not be like this ... or at least I did not succeed in these 4 years ... It has very much affected my personal life ... I admit ...
[Interview MD2b, Female, Age between 25 – 30, Accountant]

...I am not very much attached to this work ... my opinion ... maybe it is good ... maybe not ... the man does not live to work, he works to live ... and then each one of us chooses in accordance to his own possibilities, to the circumstances he once was under ... a certain job ...
[Interview NA2j, Male, Age between 35 – 40, Accountant]

Another dimension worth mentioning and analyzing is *dependence*. It is because of the historical circumstances that position our existence. Five decades of existence within a political, economic and social system often leads to habit, and even more often at limiting yourself, an implicit effect being the dependence on certain things, state of facts, systems. A radical change of the system, such as that taking place in the Carpathian-Danubian-Pontic Space^{xii} in the '90s generates a series of questions, such as: *What was kept from the dependencies of the past? What are the new shapes of dependencies? Where are we headed to?* from this perspective. Analyzing the information provided by our interviewees within this study, we can state that we nowadays have two forms of dependence. The first is one related to *safety and security of the work place*, and the second is more likely a *sentimental* one, as a result of individual contribution to building an economic entity. Such a process characterizes Romania's evolution during its first two decades of pseudo – democracy:

From the work schedule's point of view ... they are also unsatisfied ... but they are not that unsatisfied that they say they can not stay in present entity anymore ... maybe we are also ...but if you stay within an entity and you don't move you don't see that maybe in a different place you would win more ... or you would do more ... maybe we are a bit ... I don't know how to put it ... satisfied like this with having little ...
[Interview NA1e, Female, Age between 47 – 55, Head of Financial-Accounting Department]

... but when you had a sure job and later years have past and I thought that ... maybe out of ease, habit or maybe I am more a conservatory type of person ...I stayed.
[Interview NC1k, Female, Age between 40 – 50, Head of Financial-Accounting Department]

... it is not the case ... here there have not been movements within the accounting personnel ...

[Interview MB1a, Female, Age between 50 – 60, Head of Financial-Accounting Department]

The staff ... the entity itself ... for me this is what I consider important ... the entity ... I love it and it is my life here ... (...) ... therefore this entity... I love it very much ..., I am very proud to work here ..., and I do my best ... everything that is up to me ... so that we don't have an ugly image outside the entity ...

[Interview MB1a, Female, Age between 50 – 60, Head of Financial-Accounting Department]

If we are to offer a perspective on the typology of dependence within the following decades, we could consider that sentimental dependence will significantly diminish, to becoming a rarity, while the dependence of the need to ensure the safety of the work place will grow.

CONCLUSIONS

This paper shows a new facet of our profession: the sociological-psychological environment of accountants and their everyday problems. One of the important conclusions is that Herzberg's theory can identify and explain reasonably well the motivational factors of today's Romanian accounting professionals. However, the theory must be adjusted for higher relevance: (1) salary is not seen hygiene but a motivator, (2) advancement is not a motivator but hygiene, and (3) team/staff with strong motivational effect must be added to the model. Similar adjustments were also previously documented in literature. For example, Maidani (1991) documented that the satisfaction of employees in both public and private sectors was not attributable to hygiene factors when developing a comparative study of Herzberg's theory among the two sectors.

We observed also job motivators and hygienics were directly related to the level of the hierarchy in which the individual found her/himself: as they grow, higher motivators become hygienics. Furthermore, it seems there are significant differences between motivators and hygienics within the structure (levels of hierarchy) of a single company. Both observations are consistent with the results reported by Cummings (1975: 35-37). Under these circumstances, the question is if the motivational system of DMEs is sustainable for professional performance or not? We believe, based on the obtained results, that for the majority of the entities, and mostly for those that have Romanian shareholders, the motivational system of DMEs involves salary and other benefits associated to the salary.

On the other hand, if we consider both analyzed groups - DMEs and EXEs – we can notice that issues dealing with the typology of the organizational structure and hierarchy are very strong when it comes to motivating accounting professionals. If in the case of EXEs the opportunity to take a higher position, and always stronger within the organization is an important motivational factor, for DMEs this perspective represents a limit of the motivational system. Under these circumstances, we consider that DMEs can respond and react by migrating to another company, which offers promotion possibilities, or even by developing their own company that would offer financial accounting consultancy services. The opposite reaction would be self limitation and reducing the constructive contribution within the entity.

An important constant aspect is that neither one of the groups mentioned being part of a national professional body as representing a motivational factor. The hygiene factors' perspective does not present any appreciation for the membership with a professional body either. Such a state of facts determines the chaotic, inadequate development together with discrepancies in correlation to practical realities concerning the Romanian accounting profession. Moreover, we consider this state of facts to negatively affect Romanian accounting professionals' participation in the international accounting arena and therefore in the international accounting harmonization process. We consider that this situation is also encouraged through the struggle for supremacy between the three accounting professional bodies in Romania. The World Bank in its last Report of the Observance of Standards and Codes (ROSC, 2008) presents this aspect:

The Chamber of Financial Auditors of Romania and the Body of Expert Accountants and Authorized Accountants of Romania should undertake a review of their governance principles and practices and the roles and responsibilities of both professional bodies should be publicly clarified.

The Chamber of Financial Auditors of Romania, the Body of Expert Accountants and Authorized Accountants of Romania, and universities should coordinate their efforts to improve the quality of professional education and agree on a strategy for converging the two professional education systems.

The establishment of the new financial audit function and the restriction of audit services to member of CAFR have resulted in a strained relationship between the two organizations, even though up to 90% of CAFR members are also CECCAR members and a cooperation agreement has been drafted.

Although both of the professional bodies have changed their governance principles in recent years, the governance arrangements and practices of CECCAR and CAFR are not widely known or understood. Therefore, an independent reviewer should review the governance arrangements of both bodies. (ROSC, Romania, 2008)

On the other hand, if we refer to the second major objective of the study we can consider that two of the significant elements of political change brought by the 1989 Revolution – instauration of private property and division of labor, together with a natural reorientation of work specialization – have not led to the *dehumanization* of the accounting professional, but have accentuated its exploitation, especially through a significant decrease of control over his own time of work. Analyzing job satisfaction among entry-level accountants, Hildebeitel, Leauby and Larkin (2000: 76) particularly document dissatisfaction with working conditions, work assignments and supervisory relationships.

Developing an analysis on a manufacturing firm, Chisholm and Cummings (1979) found no relationships between job characteristics, such as variety, control, social interaction and purpose, and alienation from work. If we add access to religious faith being related to the previously mentioned change, we can conclude that we are not witnessing an alienation of the accountant professional within late modernity of the Romanian accounting, in the true meaning of its conceptualization. Still, there are premises in this regards, but with a significantly lower real force:

I say ... that the boss must be close to his employees ... and be on the same side ... not on opposite sides ... and sit on the table on the same part ... not face to face ... it helps a lot ... especially in our field ... In which I would like a relationship with the clients in which we stand on the same side ... and the state ... But many times it happens that we sit face to face ... (...)

[Interview MD2b, Female, Age between 25 – 30, Accountant]

Significant reduction of sentimental dependence on the work place and work itself, together with the dependence being generated by the employee's need to have the assurance of keeping his/her job require the reconsideration of this context. The two decades of liberty impacting the mobility of the work force emphasized this need within the Romanian working environment. Actually, we find all the premises that in another two decades of existence, alienation and dependence to be characteristics of the contemporary accountant. Romanian people's inheritance and the strength of its values and populare culture will probably play a key role in national accounting professionals' future development. We must always remember that workers and implicitly accounting professionals must not be '*treated as mere tools for profit, rather than as free and responsible persons*' (John Paul II, 1986: 73).

By analyzing accounting professionals' motivation we actually find it difficult to uncover proofs of drivers for their participation in the international accounting arena and therefore in the international accounting harmonization process. What we are advocating is that the results of the above presented analysis should be used when trying to construct upon a strategy that should develop such drivers. Information so far being provided by respondents rather leads toward similar conclusions with those of Sorensen (1967) documenting that firms are characterized by the inability

to activate a more idealized professional orientation and by an over-bureaucratized working environment.

There are, however, some limitations also. Errors may occur due to the paper's methodology (interviews), i.e. people may be reserved in expressing their true feelings or opinion, or due to our capacity of understanding, interpreting their position. DME's usually spoke about the company, the team they lead and not their own conditions. In the majority of accounting firms, DMEs are usually also the proprietors; this involves double quality, which makes it impossible to separate these combined roles.

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ⁱ We refer here to motivation not in general, but strictly in the organizational settings.

ⁱⁱ The word KITA was introduced by Herzberg, it is the acronym for *Kick In The A...*, the process of providing incentives or a threat of punishment to cause someone to do something.

ⁱⁱⁱ This approach is an element within the typology of the philosophical approach on the ideologically based system.

^{iv} We say pseudo – democracy because we cannot say today, two decades after the fall of the communist system in Central and Eastern Europe, that the Romanian nation enjoys an

authentic democracy. Member of Nomenklatura Sivilu Brucan (1916 – 2006), former ambassador in the USA in 1955 and ONU between 1959 and 1962, and then political analyst of late Romanian modernity, said at the beginning of the '90s that "In order to learn democracy, Romanians will be needing 20 years". What then seemed unacceptable has proven to be a tough reality. We can now formulate the hypothesis that 20 years are not enough for Romania to understand democracy. It remains to be seen exactly how much time we actually need.

^v This is a linguistic expression of Romanian popular culture that expresses the idea of "better late than never".

^{vi} The Romanian Constitution, articles 4, 6, 44.

^{vii} In his work '*Economic and Philosophical Manuscripts of 1844*' and then 'The German Ideology' (1845), Karl Marx and Friedrich Engels have explained the fact that division of Labor and private property have transformed people into slaves of the social system of production (Popescu, 2009: 485).

^{viii} CECCAR is the organization representing the Romanian accountancy profession, autonomous, non-governmental, non-profit and of public interest. CAFR represents the audit profession in Romania.

^{ix} The used methodological algorithm determines the order of the objectives in our research. This is based on the relationship interview – testing the motivational theory – argumentative conceptual development based on economic theories.

^x We have also prepared detailed research instruments: the structure of interview and the questionnaire that sustain the interview. These are available from the corresponding author upon request.

^{xi} It is the degree to which the less powerful members of society expect there to be differences in the levels of power. A high score suggests that there is an expectation that some individuals wield larger amounts of power than others do. A low score reflects the view that all people should have equal rights.

^{xii} The Carpato-Danubiano-Pontine Space is a name that is used in defining Romania's geographical territory that is crossed by the Carpathians Mountains, the Danube River and has opening to the Black Sea.