The Effect of Supervision to Junior Accountant’s Job Satisfaction

ABSTRACT

Supervision is coordinating the completion of task through effective and efficient directing and feedback, whereas junior accountants is one of party that need supervision in accountant firm.

This study use descriptive-qualitative method as its research methodology, with interview as its data collection technic. This study surveyed how supervision effect the job satisfaction of junior accountants (auditors) that work in accountant firms (KAP) in Bandung, such as KAP Djoemarma, Wahyudin & Rekan; KAP DRS. La Midjan; KAP Wismu B. Soewito & Rekan; KAP Achmad, Rasyid, Hisbullah & Jerry; KAP AF Rachman & Soetjipto WS; KAP DRS Ronald Haryanto; KAP Koesbandijah, Beddy Samsi & Setiasih; KAP Abubakan & Rekan; KAP DRA. Yati Ruhiyati; KAP Roebiandini & Rekan; KAP DRS. Gunawan Sudradjat; dan KAP DRS. Sanusi & Rekan. Measuring instruments that author use in this study is questioner, whereas responses of the questioners will be analyzed by using SPSS as tools to process the data that author had.

The result of this study said that there is an effect from supervision that held in the firms with the job satisfaction that junior accountants had. This study informed that most of the accountant firm in Bandung has an adequate supervision, based on the result of data analysis of this study.

Keywords: Supervision, Junior Accountants, Job Satisfaction.