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THE SATISFACTION–PERFORMANCE PARADOX: RETHINKING HERZBERG'S TWO-FACTOR THEORY AMONG MUSLIM ACCOUNTANTS IN INDONESIAN HOSPITALS

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Abstract:

This study examines whether job satisfaction mediates the relationship between external workplace factors and job performance among Muslim accountants working in Indonesian hospitals. The study considers company policies, peer relationships, work security, and supervisory relationships as external or hygiene factors within Herzberg's Two-Factor Theory. A quantitative cross-sectional survey using purposive sampling produced 370 usable responses from 400 distributed questionnaires. Data were analysed with partial least squares structural equation modelling (PLS-SEM) and bias-corrected bootstrapping. External factors were significantly related to job satisfaction ($\beta = 0.489$, $t = 9.828$, $p < 0.001$, 95% CI [0.405, 0.567]). Job satisfaction, however, was not significantly related to job performance ($\beta = 0.047$, $t = 0.719$, $p = 0.236$, 95% CI [−0.063, 0.154]). The indirect effect of external factors on job performance through job satisfaction was also not significant ($\beta = 0.023$, $t = 0.685$, $p = 0.494$, 95% CI [−0.035, 0.095]). The results indicate that workplace conditions were associated with how respondents evaluated their jobs, but this association was not transmitted to job performance through satisfaction. The findings suggest that hygiene conditions are relevant to employees'

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workplace experience, but they do not, through job satisfaction, explain differences in accounting performance in this sample.

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Keyword:

External Factors, Job Satisfaction, Job Performance, Hospital Accountants, Herzberg's Two-Factor Theory, Pls-Sem

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Introduction

The idea that satisfied employees necessarily perform better has been discussed for decades in organisational behaviour. Job satisfaction is commonly associated with positive attitudes toward work, stronger attachment to the organisation, lower withdrawal intentions, and better productivity. The evidence, however, is not equally strong across all settings. Judge et al. (2001), Bowling (2007), and Bowling et al. (2015) show that the strength of the satisfaction–performance relationship varies with the occupation, the way performance is defined, and the conditions under which employees work. This becomes particularly relevant when performance is governed by professional standards, formal procedures, and regulatory requirements.

Hospital accounting is a good example of this kind of work environment. Accountants prepare budgets and financial reports, perform reconciliations, maintain internal controls, meet regulatory requirements, and provide financial information for management decisions. Their work also feeds into procurement, cash-flow management, audit preparation, and resource allocation. Accuracy and timeliness are therefore part of the job itself. An accountant can be satisfied with the workplace and still be expected to meet the same standards of accuracy, timeliness, and compliance in carrying out daily responsibilities.

Herzberg's Two-Factor Theory provides a useful way to separate these two ideas. Herzberg, Mausner, and Snyderman (1959, 1993) distinguish motivators, which arise from the content of a job, from hygiene factors, which relate to its surrounding conditions. Company policies, interpersonal relationships, job security, and supervision fall within the latter group. Such conditions can reduce dissatisfaction and shape employees' views of their workplace, but Herzberg's original argument does not mean that improving them will automatically improve

performance. The study asks whether external workplace conditions are associated with job performance through job satisfaction. The question has received relatively little attention among hospital accountants. Healthcare studies have tended to focus on clinical staff or hospital employees more generally, while accounting research has often examined auditors and employees of accounting firms. The limited evidence from hospital accounting also points to professionalism and organisational commitment as possible influences on performance (Sugiarti & Yulandari, 2019). For this reason, the study examines three related questions: whether external workplace conditions are associated with job satisfaction, whether job satisfaction is related to job performance, and whether satisfaction carries the relationship between the two.

The paper explores the role of job satisfaction as an intervening variable between external workplace conditions of Muslim accountants and their performance in Indonesian hospitals. A favourable work environment is found to have a positive effect on workers' evaluation of their job but not necessarily its performance. At the same time, the analysis attempts to test if the link between contextual conditions and outcomes exceeds beyond levels of satisfaction. By focusing on specific occupation and considering hygiene factors and performance-related processes, the paper extends understanding of the relationship in a highly-regulated professional setting.

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Literature Review

Herzberg's Two-Factor Theory and External Workplace Factors

Herzberg's Two-Factor Theory groups workplace factors into motivators and hygiene factors. Motivators concern the content of the work and include achievement, recognition, advancement, and growth. Hygiene factors concern the setting in which the work is carried out, including organisational policies, interpersonal relationships, supervision, and job security (Herzberg et al., 1959, 1993). Their main role in the theory is to limit dissatisfaction and support an acceptable work environment, rather than to act as direct sources of intrinsic motivation.

In the present study, the external factor construct covers organisational policies, relationships with colleagues, job security, and relationships with supervisors. Clear policies help accountants understand reporting responsibilities and what the organisation expects from them. Good coordination with colleagues is also important because accounting activities are linked with treasury, taxation, accounts payable, accounts receivable, and internal audit. Job security may reduce uncertainty about continued employment, while supervisors can provide direction, feedback, and support. Studies applying Herzberg's framework in hospital and accounting settings have similarly connected these workplace conditions with job satisfaction (Alrawahi et al., 2020; Rani et al., 2018; Saat et al., 2021).

These factors can be seen in ordinary accounting work. When procedures are unclear or cooperation is poor, reconciliations may take longer, responsibilities can overlap, and employees may experience greater work pressure. Clear procedures, stable employment, supportive supervision, and good cooperation can make the working environment easier to manage and more predictable.

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H1: External factors have a positive relationship with job satisfaction.

Job Satisfaction and Job Performance

Job satisfaction refers to an individual's favourable or unfavourable evaluation of their work experiences (Locke, 1969). Several explanations have been offered for a possible link with performance, including greater willingness to invest effort, lower withdrawal, motivation, and reciprocal exchange. Research in healthcare has reported positive satisfaction–performance relationships, including the studies by Liu et al. (2022) and Subahtiyar and Nawangwulan (2021).

Even so, job satisfaction should not be treated as a substitute for competence or performance. Locke (1970) argued that the relationship depends on how satisfaction connects with goals, incentives, and actual performance outcomes. Judge et al. (2001) found an overall positive association but also considerable variation between contexts. Bowling (2007) likewise suggested that other variables may explain part of the relationship. Bowling et al. (2015) added that strong situational controls can restrict the extent to which an employee's attitudes are expressed through observable behaviour, particularly when rules and accountability are extensive.

This is particularly relevant to hospital accountants. Their work requires accurate and timely financial reporting, compliance with accounting and healthcare financing requirements, completion of assigned duties, coordination with other finance functions, and adaptation to regulatory and digital-system changes. Technical knowledge, deadlines, internal controls, professional standards, supervision, and audit requirements all shape these outcomes. The question, therefore, is whether job satisfaction still has a measurable relationship with performance in such a structured occupation.

H2: Job satisfaction has a positive relationship with job performance.

The Mediating Role of Job Satisfaction

The proposed mediation model assumes a sequence: workplace conditions influence employees' evaluations of their jobs, and those evaluations are then reflected in performance. Under this reasoning, supportive policies, employment stability, constructive supervision, and good relationships with colleagues may raise job satisfaction, which could then encourage greater effort. Recent research has also examined job satisfaction as an attitudinal link between workplace conditions and employee outcomes (Gazi et al., 2025).

That pathway, however, depends on satisfaction being related to performance. If external conditions make employees more satisfied but do not affect the accuracy, timeliness, compliance, or accountability required in accounting work, the mediation pathway will not emerge. This possibility is compatible with Herzberg's distinction between conditions that reduce dissatisfaction and factors that are more closely associated with motivation.

H3: Job satisfaction mediates the relationship between external factors and job performance.

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Theoretical Framework

The framework used in this study combines Herzberg's Two-Factor Theory with the literature on job satisfaction and job performance. The four external factors examined—organisational policies, relationships with colleagues, job security, and supervisory relationships—are treated as hygiene conditions. These conditions are expected to influence how employees perceive their working environment and, consequently, their level of job satisfaction.

Whether satisfaction is subsequently reflected in performance is less straightforward. Hospital accountants work with reporting deadlines, internal controls, professional requirements, and regulatory obligations. Their performance may therefore depend on more than how positively they evaluate their jobs. In this study, job satisfaction is examined as a possible mechanism rather than assumed to be a direct route to better performance.

The role of these variables in combination was less clear-cut. External circumstances were found to be often related to job satisfaction, whereas there was conflicting information about whether job satisfaction, in turn, predicted performance. Hospital accounting appeared particularly relevant for investigating the possibility because professional standards, technical requirements, formal control mechanisms, and accountability were typical constituents of daily work. Accordingly, the study explored the role of job satisfaction as a possible mediator between external conditions and performance.

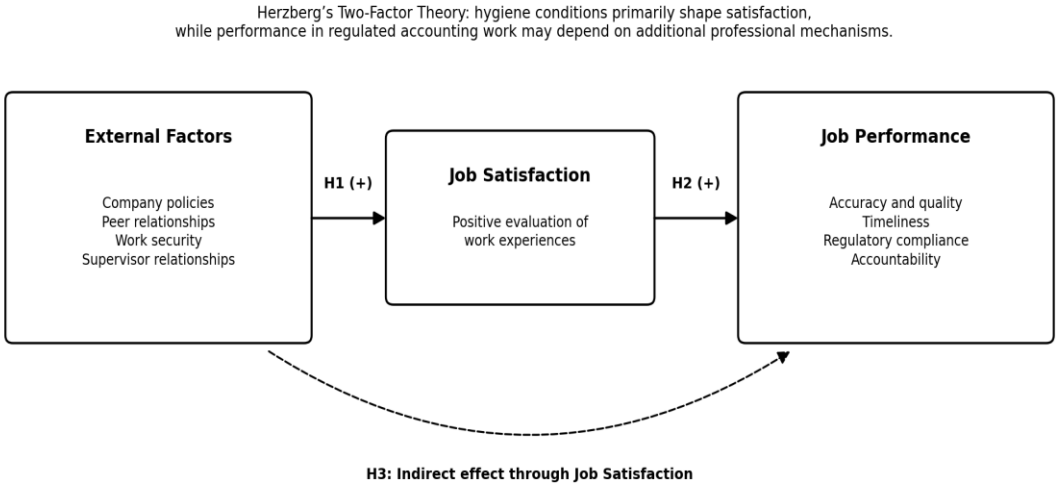


Figure 1: Research Framework

Methodology

Research Design and Participants

A quantitative, correlational, cross-sectional survey design was used. Purposive sampling was selected because a complete sampling frame of hospital accountants was not available and participants had to meet specific occupational and religious criteria. Eligible participants were Muslim employees in accounting or finance-related positions in Indonesian hospitals with at least one year of work experience. The researchers distributed 400 questionnaires online. Of

these, 388 were returned and 370 remained after screening, resulting in an effective response rate of 92.5%. Participants worked in accounting, taxation, accounts receivable, accounts payable, financial administration, internal audit, treasury, and related finance functions. Men accounted for 63.4% of the sample; 89.6% were below 40 years of age, 86.7% held a bachelor's degree, and 67.4% had one to six years of accounting experience.

Measures

External factors were specified as a higher-order construct with four dimensions: company policies, relationships with peers, work security, and relationships with supervisors. Measurement items were adapted from established instruments informed by Herzberg's Two-Factor Theory and related organisational behaviour research. Job satisfaction was assessed using adapted validated items covering respondents' overall evaluation of their work. Job performance was measured through self-reported indicators of role performance, including task completion, work quality, punctuality, and contribution to organisational objectives.

The questionnaire was pre-tested and then pilot tested before the main survey. Reliability in the pilot produced coefficients of 0.838 for external factors, 0.881 for job satisfaction, and 0.907 for job performance. In the final measurement model, composite reliability exceeded 0.70 and average variance extracted exceeded 0.50. Discriminant validity was examined using the heterotrait–monotrait ratio.

Data Analysis

PLS-SEM was used to analyse the data. The measurement model was assessed first, followed by the structural model. Collinearity was examined through variance inflation factors. For the hypothesised relationships, the analysis considered standardised path coefficients, t-values, p-values, and bias-corrected confidence intervals.

The indirect effect was tested with non-parametric bootstrapping. This procedure is appropriate for mediation because the sampling distribution of an indirect effect does not have to be normal (Preacher & Hayes, 2008; Hayes & Scharkow, 2013; Alfons et al., 2022). An indirect effect was treated as significant when its bootstrapped confidence interval did not include zero.

Common method variance was considered because the measures came from the same respondents. Harman's single-factor test showed that the first unrotated factor accounted for 18.975% of the total variance, well below the commonly used 50% reference point. Thus, no single factor dominated the measures. This test has recognised limitations, however, and cannot by itself rule out all forms of common method bias.

Results

Measurement Model

The measurement model met the required reliability and validity criteria. Composite reliability values were above 0.70, and average variance extracted (AVE) values were above 0.50. The HTMT results supported discriminant validity. VIF values for the structural relationships were also close to 1.00, indicating that multicollinearity was not a substantive concern. The measurement results therefore provided an adequate basis for examining the structural model.

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Structural Model and Mediation Analysis

External factors were positively related to job satisfaction, and the relationship was statistically significant ($\beta = 0.489$, SE = 0.050, $t = 9.828$, $p < 0.001$). The 95% bias-corrected confidence interval was 0.405 to 0.567 and did not include zero. H1 was therefore supported. External factors explained 23.9% of the variance in job satisfaction ($R^2 = 0.239$), with an effect size of $f^2 = 0.313$.

Job satisfaction was not significantly related to job performance ($\beta = 0.047$, SE = 0.066, $t = 0.719$, $p = 0.236$). The 95% confidence interval ranged from −0.063 to 0.154 and crossed zero. The estimated effect was also very small ($f^2 = 0.003$). H2 was therefore not supported.

The indirect effect of external factors on job performance through job satisfaction was not statistically significant ($\beta = 0.023$, SE = 0.034, $t = 0.685$, $p = 0.494$). The bias-corrected confidence interval ranged from −0.035 to 0.095 and included zero. Thus, the data did not support the proposed mediation effect, and H3 was not supported.

Table 1: Structural and Mediation Results

Hypothesis	Relationship	β	SE	t	p	95% BC CI	Decision
H1	External factors → Job satisfaction	0.489	0.050	9.828	<0.001	0.405, 0.567	Supported
H2	Job satisfaction → Job performance	0.047	0.066	0.719	0.236	−0.063, 0.154	Not supported
H3	External factors → Job satisfaction → Job performance	0.023	0.034	0.685	0.494	−0.035, 0.095	Not supported

Discussion

External Conditions and Job Satisfaction

External factors showed a statistically significant positive relationship with job satisfaction. In other words, respondents tended to report greater satisfaction when they viewed the conditions surrounding their work more positively. The construct included company policies, relationships with colleagues, job security, and supervisory relationships. The finding is consistent with Herzberg's view that the work context, particularly its hygiene conditions, is important to employees' experience of their jobs. It also corresponds with earlier evidence from hospital and accounting settings (Alrawahi et al., 2020; Saat et al., 2021).

The external factor construct accounted for 23.9% of the variance in job satisfaction. Workplace conditions therefore explain part, but not all, of how respondents evaluate their jobs. From a management perspective, the result draws attention to practical aspects of the work environment, including clear policies, employment stability, supportive supervision, and cooperation within finance teams. The present findings do not, however, show that improving these conditions through job satisfaction will necessarily increase performance.

The Non-Significant Job Satisfaction–Performance Relationship

The pattern was different for job satisfaction and job performance. The estimated relationship was very small and statistically non-significant. Here, satisfaction reflects employees' evaluation of their work, whereas performance concerns the execution of accounting responsibilities. A favourable workplace evaluation may therefore coexist with unchanged performance. Hospital accountants still have to meet reporting deadlines, comply with controls and professional standards, and fulfil regulatory requirements regardless of how they rate their jobs.

This finding is consistent with Sugiarti and Yulandari (2019), who found that professionalism and organisational commitment were associated with the performance of hospital accounting staff, whereas job satisfaction was not. It is also compatible with the wider literature showing that the satisfaction–performance relationship varies across settings (Judge et al., 2001; Bowling, 2007). In a highly structured occupation, formal procedures and accountability may leave less room for changes in employee attitudes to appear as changes in core work behaviour.

There are several possible explanations, although the present study did not test them directly. Accounting performance may depend heavily on technical competence, knowledge of accounting standards, and the ability to use financial information systems accurately. Organisational controls may also matter through reporting deadlines, approval procedures, segregation of duties, audit processes, and performance monitoring. Professional and ethical responsibilities may encourage accountants to maintain accuracy and accountability even when their level of job satisfaction differs. These possibilities should be examined in future research rather than treated as established causal explanations here.

The non-significant result does not mean that job satisfaction has no organisational relevance. Satisfaction may still be associated with retention, cooperation, or employees' perceptions of their relationship with the organisation. The narrower conclusion from this study is that job satisfaction was not a statistically significant proximal predictor of job performance among the hospital accountants in the sample.

The Absence of a Job Satisfaction Mediation Effect

The mediation results help clarify the proposed mechanism. External factors were significantly associated with job satisfaction, but job satisfaction was not significantly associated with job performance. The indirect effect was consequently non-significant as well. The results separate two parts of the proposed pathway: workplace conditions were related to employees' satisfaction, but the data did not show that this satisfaction carried the effect forward to performance.

This pattern can be viewed through Herzberg's distinction between hygiene and motivational factors. Policies, supervision, job security, and relationships with colleagues can support a stable working environment and reduce dissatisfaction. They were associated with satisfaction in this study, but satisfaction itself was not sufficient to explain higher accounting performance. The latter may depend on other features of professional work, such as capability, organisational controls, and responsibility for accurate financial reporting.

The mediation result also demonstrates an important statistical point. A significant relationship between an independent variable and a mediator does not, by itself, establish mediation. In the present analysis, external factors were related to job satisfaction, but the indirect effect was not significant and its bias-corrected confidence interval included zero. The proposed transmission from external factors to job performance through satisfaction was therefore not supported.

Theoretical and Practical Implications

The theoretical contribution of the study lies mainly in separating the employee-experience role of hygiene factors from the mechanisms associated with performance. The results support the relationship between external conditions and job satisfaction, but they do not show that satisfaction transmits those conditions to job performance. In this setting, employees' assessment of their workplace and the quality of their professional accounting work appear as empirically distinct outcomes.

The findings also add context to the wider satisfaction–performance literature. The relationship observed in one occupation may not operate in the same way when daily work is strongly shaped by professional standards, procedures, and accountability. Hospital accounting has these characteristics. Reporting requirements, internal controls, regulatory obligations, and professional expectations may leave limited room for a change in job satisfaction to appear as a measurable change in task performance. Since the data are cross-sectional, this interpretation should be examined in future research rather than treated as a causal explanation established by the present study.

For hospital managers, the significant association between external factors and job satisfaction indicates that the work environment still deserves attention. Policies need to be clear and consistently applied, supervisors should provide useful direction and feedback, and coordination within finance teams should be maintained. Stable employment conditions may also contribute to a more positive work experience. These measures are best viewed as part of sound employee and organisational management, rather than as a stand-alone method for improving performance.

The results also indicate that job satisfaction should not be the only basis for assessing accounting performance. Performance monitoring can be supplemented with work-specific indicators such as financial-reporting timeliness, reconciliation accuracy, completeness of supporting documents, audit findings, compliance with procedures, and responses to regulatory changes. Competency development, staffing, accounting information systems, internal controls, and clear responsibility can be considered alongside initiatives aimed at employee satisfaction.

Conclusion

This study tested whether external workplace factors were associated with the job performance of hospital accountants through job satisfaction. External factors—company policies, relationships with peers, work security, and relationships with supervisors—were significantly associated with job satisfaction. Job satisfaction, in contrast, was not significantly associated with job performance, and the indirect effect of external factors through job satisfaction was also not significant.

The results indicate that the influence of job satisfaction differed from that of job performance in the present sample. The indicators of the external workplace conditions were associated with accountants' appraisal of their jobs, whereas job satisfaction was not related to their reported performance. The expected mediating role of job satisfaction was not confirmed. This does not mean that the level of satisfaction does not matter; instead, it implies that a positive appraisal of the work environment was not associated with higher performance reports when accounting work was conducted within the framework of professional and organizational requirements.

Several limitations should be noted when interpreting the present results. First, the data was collected in a cross-sectional design, and therefore the analysis was limited to describing the data and detecting associations, while causal relationships could not be established. Second, all variables were measured by the same participants, and method variance effects cannot be ruled out. Future studies could use a longitudinal or time-lagged design to explore potential causal relationships and include measurements from multiple assessors, such as employee responses together with supervisor assessments, audit results, reporting timely performance, error rates, and other objective outcome indicators of accounting performance.

Comparative studies could be designed to compare public and private hospitals, different geographical locations, Muslim and non-Muslim accountants, and accounting positions in other industries than healthcare, while future studies could include organisational commitment, work engagement, psychological capital, and digital accounting system quality as potential influencing variables.

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