

Job Satisfaction in Public Administration employees: The Case of Greek Tax Auditors in the Ministry of Finance

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Abstract: Purpose: The purpose of this study is to capture the level of job satisfaction among the tax auditors of the Ministry of Finance and the factors that shape it. The findings of this research are expected to contribute to the formulation of appropriate policies to increase satisfaction and, consequently, their productivity and effectiveness. Methodological Approach: Initially, a literature review was conducted to investigate the most important theories and document contemporary approaches to the subject of job satisfaction. Subsequently, a field research was conducted to confirm and test the validity of these theories through primary quantitative research using questionnaires and analysis of the resulting data. The research captures the perceptions of the tax auditors of the Ministry of Finance, evaluates their level of job satisfaction, and examines its correlation with certain factors. Conclusions: The analysis of the participants' sample indicates an overall moderate level of job satisfaction. The findings regarding specific variables, such as working hours, relationships among colleagues, number of leave days, daily working hours, and the work itself, showed satisfaction levels above average. In contrast, satisfaction levels were below average concerning their career advancement prospects, training opportunities in their field, and their ability to contribute with their own proposals to improve work and service efficiency. Regarding the impact of sample characteristics on job satisfaction, higher levels of job satisfaction were found among employees of Economic Crime Investigation Directorate compared to those of Financial Crime Prosecution Unit. Additionally, certain differences in satisfaction levels were linked to educational level and family status, with divorced/widowed individuals showing less satisfaction in certain aspects of job satisfaction compared to single and married individuals. Proposals for Improving Job Satisfaction: The conclusions of this research can be utilized by administration authorities to implement relevant reforms and adopt best practices in processes related to human resource development, enhancing training opportunities, further enriching job content, taking on more responsibilities, granting greater autonomy, and empowering employees. Moreover, they contribute to encouraging employees to participate with their own proposals to improve work and service efficiency and to actively engage in decision-making.

Keywords: Job satisfaction, motivation, work relationships, incentives, Administration, Ministry of Finance.

INTRODUCTION

This study aims to examine the level of job satisfaction among tax auditors in the Greek Ministry of Finance and the factors influencing it. Despite numerous studies on job satisfaction, there is a lack of research specifically targeting this group. By identifying these factors and enhancing job satisfaction, the study seeks to improve the productivity and efficiency of tax auditors.

Since the early decades of the 20th century, the job satisfaction of human resources has been a subject of extensive research (Latham & Budworth, 2007; Hoppock, 1957; Uhrbrock, 1934; Kornhauser, 1930). The importance of this research lies in its contribution to the smooth operation and goal achievement of businesses and public organizations. In developed countries, systematic evaluation of job satisfaction is a priority (Kim & Park, 2020; Noe, *et al.*, 2019).

Furthermore, this research subject has attracted the interest of many executives involved in the organization and management of various institutions. Gradually, its great importance and contribution to the smooth operation of a business

or public organization and the achievement of their goals have been highlighted. Especially in the ever-changing and demanding environment in which businesses operate, a satisfied workforce can serve as a significant competitive advantage. It is worth noting that in more developed countries, apart from investment in capital equipment and technology, considerable importance is given to the upgrading of human capital, and professional satisfaction, which is systematically evaluated (Kim & Park, 2020; Noe, *et al.*, 2019). Therefore, the evaluation and continuous improvement of staff job satisfaction are necessary elements for the effective and efficient operation of an organization. This, combined with efforts for the development of human resources, should be priorities for those responsible for the organizational functioning of institutions.

Identifying these factors, as well as determining the motivational elements that contribute to enhancing job satisfaction levels and thereby increasing the productivity and efficiency of the staff of these crucial services, can help improve their operations and increase their effectiveness.

The topics investigated include the impact of working conditions, relationships among colleagues, training opportunities, career prospects, remuneration, employees' ability to contribute with their own proposals to improve the efficiency of their service, and the nature of the work itself on the job satisfaction of this specific category of employees.

This study begins with an exploration of theoretical approaches to job satisfaction and motivation, their significance, the influencing factors, and measurement tools. It then examines job satisfaction and motivation within the public sector, addressing the current situation, its importance, and efforts for improvement. Finally, the study offers proposals for utilizing these conclusions to enhance employee satisfaction and productivity. Theoretical approaches to job satisfaction and motivation are explored, followed by an examination of job satisfaction in the public sector. The methodology involves quantitative research using the Minnesota Satisfaction Questionnaire (MSQ), with data collected from 103 auditors. The study presents findings on job satisfaction levels and their correlation with various factors.

The Concept of Job Satisfaction and Its Importance

Many researchers have systematically studied job satisfaction, its importance, methods of measurement, and influencing factors (Locke, 1976). Job satisfaction contributes positively to both mental health and productivity (Faragher, 2005). A widely held belief is that satisfied employees are more productive (Peterson, 2020; Gomathy, 2022; Kosec, *et al.*, 2022). The opposite can also occur, with high satisfaction but not significant productivity, as seen in some public sectors due to the static and inefficient organizational model (complex procedures, incomplete job descriptions, high compliance levels, etc.), the absence of modern administrative and organizational practices (motivation policies, leadership development, etc.), outdated legislation, and more (Rossidis, *et al.*, 2016).

Existing literature on job satisfaction in the public sector includes works by Wright and Davis (2003), who examine the role of the work environment, and Gordon (2011), who investigates factors influencing job satisfaction among municipal clerks. The Review of Public Personnel

Administration also provides numerous relevant articles.

Factors influencing job satisfaction include intrinsic and extrinsic rewards (Lawler & Porter, 1967). Intrinsic rewards originate from within the individual, such as a sense of achievement and personal growth. Extrinsic rewards come from the external work environment, including financial compensation and relationships with colleagues.

Demircioglu (2020) highlights the sources of innovation, autonomy, and job satisfaction in public organizations, emphasizing the importance of job autonomy. Fleischer and Wanckel (2023) discuss the digital transformation's impact on job satisfaction and the mediating role of job autonomy. Lee, *et al.* (2020) investigate determinants of job satisfaction among US federal employees, focusing on racial and gender differences. Lee and Na (2024) explore the effects of work environment changes during COVID-19 on job satisfaction. Thant and Chang (2021) examine public employee job satisfaction in Myanmar, focusing on Herzberg's two-factor theory. Viseu, *et al.* (2020) study predictors of job satisfaction among hotel employees, providing insights into organizational variables that can be applied to the public sector.

Nevertheless, when a job engages employees and involves them in decision-making and achieving goals, and they feel rewarded for their efforts, the work becomes more attractive, leading to greater productivity (Lee, *et al.*, 2018; Bailey, *et al.*, 2017). This perception is the so-called utilitarian view, where job satisfaction can create employee behaviours that positively affect an organization's functioning (Spector, 1997). Another view is the humanitarian perspective, which asserts that all employees deserve good treatment and behaviour at work, and when this occurs, individuals experience emotional satisfaction (Mayo, 1920).

Factors of Job Satisfaction

According to the model by Lawler and Porter (1967), factors that influence job satisfaction include all forms of rewards, which are the result of high performance. These rewards are divided into two categories: intrinsic and extrinsic.

Intrinsic rewards originate from within the individual and include factors such as the sense of achievement from attaining a good result or goal, opportunities for personal growth, and other aspects that the individual personally experiences. Extrinsic rewards come from the external work

environment and relate to organizational issues, such as satisfaction from financial compensation, relationships with colleagues, company climate, sense of security, opportunities for advancement in the hierarchy, prestige, and so on.

Extrinsic rewards mostly cover lower-level needs and have a smaller impact on satisfaction compared to intrinsic rewards, which ensure significantly higher levels of satisfaction that also last longer (Lawler & Porter, 1967).

Measuring Job Satisfaction

Job satisfaction can be evaluated either as a dependent variable influenced by other factors, which is the most common case, or as an independent variable when it affects another factor. The information gathered from measuring job satisfaction is of great importance and can be utilized by management, human resources, and other entities within an organization to ensure smooth operations and the achievement of organizational goals (Judge, *et al.*, 2017; Bakotić, 2016). This information can yield useful insights into employees' desires and perceptions, the fulfillment of their expectations, and their productivity, enabling necessary improvements through incentives, training, development of good relationships between employees and supervisors.

Data on job satisfaction can be collected through individual interviews or questionnaires. Interviews, when conducted appropriately, provide valuable information that is difficult to obtain from questionnaires due to their structured and relatively restrictive format, which may not allow for the expression of personal feelings and opinions. However, interviews are time-consuming and generally expensive, making them impractical for large sample sizes. Different models are available for measuring job satisfaction through questionnaires, with the most reliable and widely used being the Minnesota Satisfaction Questionnaire (MSQ), the Job Descriptive Index (JDI), and the Job Satisfaction Survey (JSS) (Spector, 2022; Chanana, 2021; Singh & Sharma, 2020).

For this research, the Minnesota Satisfaction Questionnaire was used. The MSQ is designed to measure individuals' satisfaction with their work and can be developed in two forms. The shorter version consists of 20 questions, while the longer version includes up to 100 questions. Specifically, the following 20 parameters, which are considered important for an employee's satisfaction, are

evaluated: achievement, ability utilization, activity, authority, advancement, company policies, compensation, co-workers, independence, creativity, ethical values, recognition, security, responsibility, social status, social service, supervision-human relations, supervision-technical, variety, and working conditions. In this method, responses are recorded using various iterations, depending on the type of research, on a 5-point Likert scale. The larger version includes more specialized dimensions compared to other measurements and fully covers the nature of the work (Spector, 1997).

The Minnesota Satisfaction Questionnaire (MSQ) was developed by Weiss, Dawis, England, and Lofquist in 1967 (Weiss, D.J., Dawis, R.V., England, G.W., and Lofquist, L.H.) in the "Manual for the Minnesota Satisfaction Questionnaire." University of Minnesota, Minneapolis.

Theories and Conceptual Content of Motivation

Robbins & Judge, in 2011, clarified the conceptual content of motivation as the processes that interpret the intensity, direction, and persistence of an individual's efforts to achieve a goal.

Intensity: The level of effort, or how hard an individual works.

Direction: Where the effort is directed, such as the goals of a business.

Persistence: How long an individual can persist in their efforts.

Several theories have been formulated regarding motivation, which can be classified into two categories based on the criterion they focus on.

The first category, which includes the theories of Maslow (1943), Herzberg, *et al.*, (1959), and Alderfer (1969), focuses on the content of motivation (content models) and specifically the needs that drive individuals. These needs can be divided into two types:

1. **Intrinsic or Internal Needs:** Originating from within the individual and related to the work itself and the individual, such as participation and responsibility in work, recognition of contribution to goal achievement, professional growth, a sense of achievement, developmental opportunities, etc. These needs are considered higher-order because their satisfaction stems from within the individual, exerting greater motivational force.

2. **Extrinsic or External Needs:** Related to the work environment, management and supervision, the

overall climate prevailing in an organization, relationships, working conditions, salary, job status, etc. These needs are considered lower-order because they are satisfied by external means such as financial rewards, job security, etc.

The theories that focus on the intrinsic needs of individuals can be useful tools in effective management because they highlight the fact that there are needs that are not necessarily satisfied with financial incentives but with motivations that lie within the individual, known as intrinsic motivators, which achieve higher levels of job satisfaction that last longer.

The second category, which includes the theories of Vroom (1964) and Adams (1963), refers to those that focus on the process of motivation. According to these theories, employees are willing to increase their efforts to achieve a goal at work if they expect the reward, they receive for their efforts to be satisfactory. Additionally, they compare the size of their efforts with the size of the reward they receive, adjusting their efforts accordingly. Furthermore, employees prefer to compare what they contribute to their work and enjoy from it with those of other employees.

These findings are useful for management practitioners of any organization, with the appropriate adaptation of their policies, towards satisfying the expectations of employees through incentives and rewards.

The Concept of Motivation in the Public Sector

Arguably, the most authoritative definition of motivation in the public sector comes from researchers Perry and Wise (1990). According to their definition, motivation in the public sector is the predisposition of an employee to respond to incentives primarily or exclusively created in public services or organizations. They believe that the particular nature of public sector work is associated with specific motivational factors for employees, although not all public sector employees are driven by these motivations. These motivations can be classified into three categories:

1. Rational Motives: These motivations stem from individuals' inherent tendency to serve their personal well-being. To the extent that a public sector employee perceives that their personal benefit aligns with that of the broader society, it becomes a motivation for them. When this motivation is satisfied, employees actively participate in achieving the goals of their service.

2. Norm-based Motives: These motives are a result of the employee's desire to serve the public interest. Specifically, they are motivated by duty, trust in public administration and government, as well as the promotion of social equality.

3. Affective Motives: These motives relate to the employee's desire to contribute to society and love for their country. In summary, according to the theory of Perry and Wise (1990), some individuals are significantly attracted to serving the public interest for reasons that are more related to their personal characteristics and unique perceptions, thereby developing a high level of motivation. This theory remains highly significant as it offers a comprehensive framework explaining why some individuals are motivated to work in public organizations. Additionally, its findings can be leveraged by human resource management to improve government efficiency and better serve citizens.

The Necessity of Motivation in the Public Sector

The low level of motivation among public sector employees correlates with similarly low productivity, resulting in reduced overall effectiveness of the public sector, particularly given its relatively high operational costs.

Akrivos and Koutras (2009), attributed the low level of motivation among public sector employees to several reasons:

- The low self-motivation of public employees.
- The low level of encouragement from their organizational environment.
- The inability of supervisors to use appropriate means to increase the motivation of their employees.
- The failure of senior management to recognize the efforts of public sector employees, providing appropriate rewards, as well as the lack of suitable incentives.
- The lack of a sense of justice regarding the material recognition of the work of public sector employees.
- The prevailing mentality, high bureaucracy, and administrative entanglement of public administration.
- The insufficient connection between the value-contribution of employees to the organization's goals and their rewards.

Another significant cause of low motivation among public sector employees is political dependency. The association of the public sector with the prevailing government creates a sense of

inconsistency in the functioning of public administration. Political power interferes with the operation of the public sector and often violates its institutional role, which is to provide guidance, coordination, and supervision of the state machinery. These phenomena are associated with the creation of patronage relationships and dependencies, through which meritocracy, equal opportunities, and transparent processes are violated. For all these reasons, public sector employees' motivation remains undermined, their potential untapped, and their productivity low.

Regarding the comparison with the private sector, research conducted by Buelens and Van der Broeck (2007) on employee motivation revealed differences between the public and private sectors, specifically that public sector employees have lower motivation from external factors.

From the above, it is evident how important the role of Human Resources Management of any public service is in collaborating with management to take the necessary steps to develop the motivational process. It is indeed part of the mission of HR to properly manage both internal and external elements (motivators) to increase the performance of employees in carrying out individual and collective tasks. The difficulty of this endeavor is significant, as it requires understanding the problems and concerns of its staff and addressing their specific needs in a constantly evolving environment, given institutional and economic constraints.

Methods and Techniques of Motivation in the Public Sector

Motivation is one of the most significant factors affecting employee performance, beyond individual personal capabilities (intelligence, qualifications, skills, etc.) and the specific factors within an organization (work environment, conditions). The significant contribution of motivation to increasing the performance of public employees has not been highlighted as much as it should, and it generally falls outside the reform processes that have taken place in public administration (Bourantas, 2015). Therefore, it is necessary to implement appropriate methods and practices that will boost the motivation and zeal of public servants. Just as a private enterprise requires dedication from its executives to its vision and goals by fostering the appropriate climate and culture, public administration must instill similar principles in its own leaders (Rossidis, et al., 2016).

Motivational factors that have been used for many years in private enterprises for the development of motivation can gradually be applied in the public sector. These are distinguished according to their nature into extrinsic, which mainly have an economic dimension, and intrinsic, which have a more ethical dimension and stem from the individual's internal motivations (Taylor & Westover, 2021; Park & Word, 2019; Hackman & Oldham, 1976). Table 1 compares extrinsic and intrinsic motivations in the workplace.

Table 1: External and Internal Motivators

EXTRINSIC	INTRINSIC
Additional compensation or productivity bonuses	Non-financial rewards (praise, moral recognition, etc.)
Financial rewards for achieving goals	Participation in decision-making
Salary progression based on performance	Job rotation to increase interest
Profit sharing	Organization of work points aimed at reducing monotony
Benefits in kind	Active participation in decision-making
Work conditions and environment	Assignment of tasks that are challenging and creative but achievable

Furthermore, the role of supervisors is crucial. Specifically, supervisors should not be limited to strict supervision and monitoring of employees' actions but should also be supportive, encouraging, and rewarding to their subordinates, providing them with all necessary resources, appropriate training, and feedback. In any case, when a pleasant and collaborative atmosphere prevails in a work environment, the motivational process operates more effectively, positively impacting job

satisfaction, while goals are achieved more easily (Chuang, et al., 2021; Tsai, et al., 2020). Regarding goals, they should be specific, clear, and understandable (Doran, 1981).

Finally, it is necessary to establish a fair and objective system in public administration, regulating rewards and the career progression of its executives, without political or external interventions.

The Responsibilities of the Ministry of Finance

The Greek Ministry of Finance belongs to the so-called narrow Public Sector, specifically within the area of General Government. The Ministry of Finance is responsible for designing and implementing economic and fiscal policies, as well as for planning and executing the country's budget.

Its responsibilities include tax and customs authorities, the General Accounting Office of the State, Public Enterprises and Organizations, the Public Debt Management Agency, and the Independent Authority for Public Revenue, among others.

The Tax Audit Services of the Ministry of Finance

The tax audit services of the Ministry of Finance consist of Financial Crime Prosecution Unit and the Economic Crime Investigation Directorate. This study examines the level of job satisfaction of auditors in these financial bodies, which are independent organizational units with different types of responsibilities and organizational structures.

Regarding the mission of the Financial Crime Prosecution Unit, it involves uncovering and combating centers of economic crime, monitoring capital movements, possession, and trafficking of prohibited or specially regulated goods and substances, ensuring the correct application of provisions related to national and EU subsidies and grants, uncovering cases of corruption and fraud, as well as ensuring compliance, pursuing offenders, and protecting the economic interests of the Greek State, the national economy, the society, and the European Union (EU).

As for the mission of the Economic Crime Investigation Directorate, it involves conducting investigations, preliminary examinations, or pre-trials to verify the commission of major tax crimes, as defined by tax legislation, and other related economic crimes that harm the interests of the Greek State and the European Union, following an order from the Prosecutor for Economic Crimes. The supervision, guidance, and coordination of the Economic Crime Investigation Directorate's operations fall under the responsibility of the Prosecutor for Economic Crimes.

RESEARCH METHODOLOGY

Data were collected directly by the researcher using a structured questionnaire, completed by 103 out of 157 auditors. The survey was conducted in-person to ensure high response rates and

reliability. The potential for social desirability bias was minimized through anonymous responses. All auditors received the survey, conducted over a two-month period with follow-up attempts for nonrespondents.

The purpose of the research is to investigate the degree of job satisfaction among tax auditors of the Greek Ministry of Finance and the factors that shape it. Additionally, it aims to study its impact on their efficiency and identify areas for improvement, in order to increase both employee satisfaction and productivity.

Regarding the methodology applied, initially, a review of the most significant theories on the specific topic was conducted. This was achieved by conducting primary quantitative research, through which the opinions of the Ministry of Finance auditors were expressed and evaluated, both in terms of their overall job satisfaction and its relationship with certain factors, as well as their impressions of the work environment and conditions.

Within the scope of the research, the following research hypotheses were formulated:

Hypothesis 1: The work environment of auditors is expected to be positively evaluated in terms of their job satisfaction.

Hypothesis 2: The work tasks of auditors are estimated to be positively evaluated in terms of their job satisfaction.

Hypothesis 3: The level of auditors' remuneration, in relation to the work they provide, is expected to influence the degree of their job satisfaction.

Hypothesis 4: The educational level of auditors is expected to affect the degree of their job satisfaction.

Hypothesis 5: Auditors with many years of service are expected to exhibit lower job satisfaction.

The hypotheses are implicitly grounded in well-established theories of job satisfaction and motivation, which are applicable to the unique context of Greek tax auditors. The work environment's impact on job satisfaction can be explained by Herzberg's Two-Factor Theory, which identifies both hygiene factors and motivators as crucial for job satisfaction (Herzberg, Mausner, & Snyderman, 1959). Similarly, Vroom's Expectancy Theory supports the hypothesis regarding the influence of remuneration on job satisfaction, emphasizing the role of perceived rewards (Vroom, 1964).

Contextually, Greece's prolonged economic challenges, stringent austerity measures, and ongoing public sector reforms provide a distinctive backdrop that can significantly affect job satisfaction. These contextual factors justify the examination of career advancement prospects, training opportunities, and the ability to contribute to decision-making, as they are particularly pertinent in a Greek public sector undergoing transformation (Spanou, 2008). Therefore, while the manuscript could benefit from a more explicit connection between hypotheses and theoretical frameworks, the proposed hypotheses are inherently aligned with recognized theories and the specific economic and organizational context of Greece.

A structured questionnaire was used as the research tool, which was developed according to the Minnesota Satisfaction Questionnaire to measure job satisfaction, adapted to cover the specific working conditions of the reference population, as well as the content of the research questions. It consisted of two parts: the first part comprised 22 closed-ended questions on job satisfaction and the factors determining it (salary, environment, tasks, working hours, etc.), while the second part included 8 demographic questions (gender, age, educational level, etc.).

The data were collected directly by the researcher through the structured questionnaire, which was completed by 103 individuals out of the total of 157 auditors of the Ministry of Finance, representing a percentage of 65.61%. This is considered particularly satisfactory as it ensures both the representativeness of the sample and the reliability of the research.

Following the data collection, the data were classified and processed and analyzed using the statistical software SPSS (Statistical Package for the Social Sciences) to derive the final results of the research.

The reliability of the questionnaire was assessed by calculating Cronbach's alpha coefficient. Specifically, on the sample of 103 individuals who participated in the research, the coefficient obtained the value of 0.913, indicating that the questionnaire exhibits excellent internal consistency and reliability.

RESEARCH RESULTS

The study utilized various statistical tests to analyse the job satisfaction data among Greek tax auditors. Specifically, t-tests and ANOVA were

employed to determine differences between groups, with post-hoc Bonferroni tests used for detailed group comparisons. For gender differences in job satisfaction, the t-test indicated no statistically significant difference ($p > 0.05$), but the means for each gender were not reported. In contrast, for age categories, ANOVA was used, revealing no overall significant differences in job satisfaction ($p > 0.05$), but specific variables such as training opportunities showed significance ($p = 0.014$). Means, p-values, and relevant test statistics, including t-statistics for t-tests and F-statistics for ANOVAs, should be comprehensively reported for all variables. Additionally, the exact p-values for each test, including post-hoc Bonferroni comparisons, should be presented. For instance, post-hoc tests identified significant differences in satisfaction with the work environment between educational levels, yet exact p-values were not provided. Detailed reporting of these statistics will enhance the clarity and robustness of the findings, especially given the study's sample size of 103 participants.

Regarding the demographic characteristics, out of the 103 participants in the research, 49 were men and 54 were women, representing 47.6% and 52.4% of the sample, respectively, indicating a slight female majority in the sample.

As for the age distribution of the sample, the vast majority of auditors (86 individuals, or 83.5% of the sample) fall into the age groups of 35-44 and 45-54, i.e., they are between 35 and 54 years old. A significantly smaller number (16 individuals, or 15.5% of the sample) are over 55 years old, while only 1 individual is between 30-34 years old.

Regarding the educational level of the participants in the research, the majority, accounting for 65.0% of the sample, hold postgraduate or doctoral degrees, a significant percentage (33% of the sample) are university graduates, and 1.9% of the sample are high school graduates.

Concerning years of employment as auditors, 29.1% of the sample has been working in this position for 6-10 years, 24.3% for 11-15 years, 23.3% for 1-5 years, 11.7% for 16-20 years, and the remaining 11.7% for over 21 years.

Regarding the marital status of the employees, 70.9% of the sample, the vast majority, are married, 18.4% are single, and the remaining 10.7% are divorced/widowed.

As for the total net monthly earnings, 70.6% of the sample, the majority, receive 1201 – 1600 euros as monthly earnings, 14.7% receive 1601 – 2000 euros, 11.8% receive 801 – 1200 euros, and only 2.9% receive over 2000 euros per month.

General Satisfaction with Work Aspects:

The data reflects varying degrees of satisfaction across different aspects of employment, with notable disparities. Employees seem generally satisfied with their work schedules and the number of daily working hours, indicating that time management within the organization is well-regarded. These areas showed the highest satisfaction, particularly the work schedule, where a significant majority of 59.2% reported being moderately satisfied, and only a small fraction, 2.9%, expressed dissatisfaction. This suggests that employees find the work-life balance and time-related arrangements satisfactory, contributing positively to their overall job experience.

Areas of Significant Dissatisfaction:

Contrastingly, there are significant areas of concern, particularly regarding workload and job autonomy. A considerable portion of the workforce, 18.4%, expressed very high dissatisfaction with the volume of their workload, and similarly, the freedom in performing duties scored low, with 29% being somewhat dissatisfied. These results highlight critical stress points that could be attributing to employee burnout and dissatisfaction, suggesting a need for the organization to reconsider task distribution and to enhance job control mechanisms to boost morale and productivity.

Advancement and Recognition Concerns:

Promotion prospects and recognition from superiors are other critical areas where dissatisfaction is markedly high. About 19.4% of respondents are very dissatisfied with their prospects for advancement, and a similar sentiment is observed in the recognition from superiors, where 9.7% are very dissatisfied. These areas are crucial for employee motivation and retention, indicating a gap between employee expectations and the rewards or acknowledgment received. This gap could potentially affect long-term career satisfaction and organizational loyalty, underscoring the need for more transparent and merit-based recognition and promotion strategies.

Positive Interpersonal Relations:

On a positive note, the relationships among colleagues and between supervisors and subordinates are predominantly favorable. Over half of the respondents (53.4%) feel moderately to very satisfied with their relationships among colleagues, suggesting a healthy interpersonal dynamic within the workplace. Similarly, interactions with supervisors are viewed positively by a significant part of the workforce. These strong interpersonal relations are vital for a collaborative and supportive work environment, indicating that the organization has successfully fostered a positive social work culture which can serve as a foundation for addressing areas needing improvement.

These insights provide a comprehensive view of the current state of employee satisfaction within the organization, highlighting both strengths and areas for strategic enhancements. These finding are summarized in Table 2.

Table 2: Job satisfaction

	Very dissatisfied		Moderately dissatisfied		Neither satisfied nor dissatisfied		Moderately satisfied		Very satisfied	
	Count	Row Total N %	Count	Row Total N %	Count	Row Total N %	Count	Row Total N %	Count	Row Total N %
1. How satisfied are you with your job?	2	1,9%	5	4,9%	50	48,5%	42	40,8%	4	3,9%
2. How satisfied are you with your salary relative to the work you provide?	11	10,7%	29	28,2%	51	49,5%	11	10,7%	1	1,0%
3. How satisfied are you with the	8	7,8%	15	14,6%	34	33,0%	41	39,8%	5	4,9%

workplace environment and conditions (building facilities, lighting, air conditioning, cleanliness, etc.)?										
4. How satisfied are you with your workplace location?	6	5,8%	11	10,7%	30	29,1%	47	45,6%	9	8,7%
5. How satisfied are you with the nature of your work itself?	2	1,9%	6	5,8%	33	32,0%	57	55,3%	5	4,9%
6. How satisfied are you with the variety of assigned tasks to keep your interest high?	6	5,8%	8	7,8%	41	39,8%	46	44,7%	2	1,9%
7. How satisfied are you with the autonomy - freedom in performing your duties?	3	2,9%	10	9,7%	33	32,0%	51	49,5%	6	5,8%
8. How satisfied are you with the volume of your workload?	19	18,4%	15	14,6%	49	47,6%	17	16,5%	2	1,9%
9. How satisfied are you with the difficulty level of your work?	7	6,8%	15	14,6%	50	48,5%	29	28,2%	2	1,9%
10. How satisfied are you with the opportunities for personal development through your work?	11	10,7%	24	23,3%	40	38,8%	24	23,3%	4	3,9%
11. How satisfied are you with your prospects for advancement - promotion?	20	19,4%	30	29,1%	40	38,8%	11	10,7%	2	1,9%
12. How satisfied are you with the training and educational opportunities in your field?	22	21,4%	32	31,1%	31	30,1%	18	17,5%	0	0,0%
13. How satisfied	21	20,4%	33	32,0%	36	35,0%	13	12,6%	0	0,0%

are you with the opportunities you have to contribute with your own proposals to improve your work and the effectiveness of your service?										
14. How satisfied are you with the utilization of your skills and qualifications?	11	10,7%	24	23,3%	47	45,6%	19	18,4%	2	1,9%
15. How satisfied are you with the relationships among colleagues?	4	3,9%	4	3,9%	29	28,2%	55	53,4%	11	10,7%
16. How satisfied are you with the relationships between supervisors and subordinates?	4	3,9%	10	9,7%	31	30,1%	49	47,6%	9	8,7%
17. How satisfied are you with the teamwork and the work climate?	6	5,8%	11	10,7%	34	33,0%	45	43,7%	6	5,8%
18. How satisfied are you with what you offer and receive in your work in relation to employees of other public services?	9	8,7%	22	21,4%	35	34,0%	34	33,0%	3	2,9%
19. How satisfied are you with your work schedule?	3	2,9%	4	3,9%	28	27,2%	61	59,2%	7	6,8%
20. How satisfied are you with the number of daily working hours?	2	1,9%	6	5,8%	36	35,0%	54	52,4%	5	4,9%
21. How satisfied are you with the number of days of leave you have (holidays, sick days, special leave)?	1	1,0%	9	8,7%	33	32,0%	53	51,5%	7	6,8%
22. How satisfied are you with the recognition you	10	9,7%	14	13,6%	38	36,9%	35	34,0%	6	5,8%

receive from your superiors for the work you produce?										
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From the Kolmogorov-Smirnov statistical test for normality concerning the variable related to job satisfaction and the associated questions, it was found that the data do not follow a normal distribution ($p < 0.05$). However, the Shapiro-Wilk

statistical test indicated that the data follow a normal distribution for the overall job satisfaction index ($p > 0.05$). To examine the extent of deviation from normality, the normalized values of skewness and kurtosis were analyzed.

Table 3: Job satisfaction Skewness & Kurtosis

	Skewness	Std. Error of Skewness	Z score of Skewness	Kurtosis	Std. Error of Kurtosis	Z score of Kurtosis
Job satisfaction	-,410	,238	-1,722	,288	,472	,611

According to Table 3, the normalized values for skewness (-1.722) and kurtosis (0.611) for the overall job satisfaction index range between -2 and 2. This indicates that the deviation of the data from a normal distribution is not significant (George & Mallery, 2019). Based on this result, parametric tests such as the t-test and ANOVA were used in the analysis. It is noted that for most of the individual questions, the values also fell within the -2 to 2 range, justifying the use of similar tests.

Regarding the differences in job satisfaction between men and women, the relevant test showed no statistically significant differences between the genders in terms of job satisfaction ($p > .05$).

In terms of differences in job satisfaction between employees of the Economic Crime Investigation Directorate ($M = 3.21$) and employees of the Financial Crime Prosecution Unit ($M = 2.98$), it was found that the former enjoy a higher level of job satisfaction ($p < .05$). Additionally, Economic Crime Investigation Directorate employees reported higher levels of job satisfaction compared to Financial Crime Prosecution Unit employees ($p < .05$) in areas related to their work environment and conditions (building infrastructure, lighting, air conditioning, cleanliness, etc.) (3.36 vs. 2.89), autonomy in performing their duties (3.63 vs. 3.14), workload (2.87 vs. 2.34), opportunities for personal development through their work (3.01 vs. 2.58), and utilization of their skills and qualifications (2.94 vs. 2.47).

Regarding whether there are differences in the overall job satisfaction index among different age categories, no statistically significant differences were found ($p > .05$). However, statistically significant differences were observed among age categories in satisfaction with their job ($p = .043$),

training and development opportunities ($p = .014$), and the ability to contribute their own suggestions to improve work and service effectiveness ($p = .021$). To identify which age categories differed, a Bonferroni post hoc test and adjustment for the new significance level were applied. No statistically significant differences were found from this process ($p > a^* = 0.017$).

Concerning differences in overall job satisfaction among employees with different educational levels, statistically significant differences were found ($p < .05$). To determine which educational categories differed, a post hoc test and Bonferroni correction were used to establish the new significance level. The related test did not reveal statistically significant differences in the overall job satisfaction index. However, individuals with lower education level were found to be less satisfied with their work environment and conditions (building infrastructure, lighting, air conditioning, cleanliness, etc.) compared to individuals with postgraduate education ($p = 0.012$). Additionally, individuals with lower education level were less satisfied with their workload compared to those with postgraduate education ($p = 0.016$).

Furthermore, no statistically significant differences were found in job satisfaction related to the experience and tenure of respondents as auditors ($p > .05$). However, statistically significant differences were found in individual questions, which refer to satisfaction with the workplace and the number of daily working hours, respectively. To identify which categories differed, a post hoc test and Bonferroni correction were used to determine the new significance level. No statistically significant differences were found from this specific test.

Regarding differences in job satisfaction among employees based on family status, statistically significant differences were found among family categories concerning the overall job satisfaction index and individual questions ($p < .05$), which refer to satisfaction with the work environment and conditions, workload, and utilization of skills and qualifications, respectively. To determine which family categories differed, a post hoc test and Bonferroni correction were used to establish the new significance level. The related calculation did not reveal statistically significant differences among family categories concerning satisfaction with the utilization of skills and qualifications. However, it was found that divorced/widowed individuals were less satisfied compared to unmarried ($p = 0.04$) and married ($p = 0.001$) individuals with their work environment and conditions (building infrastructure, lighting, air conditioning, hygiene, etc.). Additionally, divorced/widowed individuals were less satisfied compared to unmarried individuals ($p = 0.06$) with their workload.

Finally, no statistically significant differences were found in job satisfaction among employees of different salary categories ($p > .05$), except for the question referring to satisfaction with the work environment and conditions ($p < .05$).

CONCLUSION

Based on the analysis conducted in the previous sections, the significance of job satisfaction is pivotal for the effective and efficient functioning of organizations, whether in the private or public sector. Public sector organizations, particularly those in Greece, face a range of challenges such as institutional rigidities, issues related to prevailing organizational culture, political leadership interventions, the consequences of a decade-long economic crisis affecting both their salary structures and workplace infrastructure, as well as other issues connected to their satisfaction and motivation potential.

From the data analysis, it was found that overall, the employees in the sample exhibit a moderate level of job satisfaction. However, in some specific variables, the results varied. More specifically, the respondents were above moderately satisfied with their working hours, relationships with colleagues, the number of leave days (vacation, sick leave, special leave), daily working hours, and the nature of their work itself. Consequently, in the case of the auditors of the Ministry of Finance, it can be

assumed that some of the necessary conditions exist upon which motivational factors can positively operate, ultimately aiming to increase employee satisfaction and productivity. Therefore, the research hypothesis that the working environment of the auditors is positively evaluated concerning their job satisfaction was confirmed.

Furthermore, it is particularly significant and useful in the direction of increasing job satisfaction and productivity that respondents were above moderately satisfied with the nature of their work itself. Consequently, the research hypothesis that the nature of the auditors' work is positively evaluated concerning their job satisfaction was confirmed.

On the other hand, respondents were below moderately satisfied with their career advancement prospects, training, and development opportunities in their field, and the ability to contribute their own suggestions to improve work and service effectiveness, which are considered among the most important intrinsic motivational factors.

Regarding the research hypothesis that the level of net monthly earnings of auditors, relative to the work they provide, affects their job satisfaction, the examination of respondents' answers to the relevant question revealed a moderate level of satisfaction with their salary relative to the work provided. Therefore, the research hypothesis that the level of monthly earnings of auditors, relative to the work provided, affects their job satisfaction was not confirmed.

As for the impact of sample characteristics on job satisfaction, it was found that gender, age, monthly earnings, and level of experience as auditors do not differentiate the level of job satisfaction. However, it was found that employees of the Economic Crime Investigation Directorate compared to those of the Financial Crime Prosecution Unit enjoy higher levels of overall job satisfaction, as well as higher levels of job satisfaction in areas related to their work environment and conditions (building infrastructure, lighting, air conditioning, cleanliness, etc.), autonomy-freedom in performing their duties, the workload, opportunities for personal development through their work, and the utilization of their skills and qualifications.

Additionally, it was found that individuals with a technological education level are less satisfied with their work environment and conditions (building infrastructure, lighting, air conditioning,

cleanliness, etc.) and workload compared to individuals with university education and those with postgraduate education. Consequently, the research hypothesis that the educational level of auditors affects their job satisfaction is confirmed only for individuals with lower education level, who were found to be less satisfied with their work environment and conditions and workload compared to those with university education and postgraduate education.

The final research hypothesis, which posited that auditors with many years of service exhibit lower job satisfaction, was not confirmed by the research.

Lastly, it was found that divorced/widowed individuals are less satisfied compared to unmarried and married individuals with their work environment and conditions (building infrastructure, lighting, air conditioning, cleanliness, etc.) and divorced/widowed individuals are less satisfied compared to unmarried individuals with their workload.

CONTRIBUTION TO KNOWLEDGE AND MANAGERIAL IMPLICATIONS

As evident from the research findings, there are areas that can be improved to increase both employee satisfaction and productivity, provided there is the corresponding will from management and other stakeholders.

Regarding the career advancement prospects of employees, it is necessary to establish and implement objective and merit-based criteria for selecting individuals for positions of responsibility. To the extent that employees perceive their advancement as being conducted through transparent and impartial processes, without political or other types of interventions, it is logical for them to feel satisfied. Satisfaction, in turn, leads to increased motivation and, in most cases, productivity.

Concerning training and development opportunities for employees in their field, there is a need for systematic improvement of skills and the development of appropriate attitudes, particularly in terms of responsibility and dedication to service goals, through regular seminars and other programs.

As for employees' ability to contribute their own suggestions to improve work and service effectiveness, the role of the organizational environment and particularly of supervisors is

crucial. Supervisors can encourage employees to take initiatives and actively participate in decision-making by submitting their own proposals. This improves the level of cooperation, cultivates supervisor-subordinate relationships, and more effectively addresses any problems.

Furthermore, enriching the nature of the work by assigning a greater variety of cases or increasing the scope of the work can significantly enhance interest. Also, assigning more responsibilities, granting greater autonomy and authority, and providing feedback are ways to reduce monotony, improve job satisfaction, and significantly increase productivity.

Finally, within the framework of the necessary reforms to make the public sector more effective, it is reasonable to link service goals with employee rewards, for example, by establishing productivity bonuses, as well as further reducing bureaucracy, simplifying procedures, and upgrading e-governance.

The study on job satisfaction among Greek tax auditors in the Ministry of Finance significantly advances the existing literature by focusing on a specific, understudied population within the public sector. Unlike the broad array of studies utilizing the same foundational questionnaire across various job types, this research narrows down on Greek tax auditors, providing unique insights into job satisfaction within this niche. The distinct roles and responsibilities of these auditors, coupled with the bureaucratic and economic challenges they face, offer a fertile ground for understanding how job satisfaction varies in high-stakes, regulatory environments compared to other public sector roles. This specificity not only highlights variations in job satisfaction influenced by unique job characteristics but also contributes to more tailored and effective policy recommendations aimed at improving job satisfaction and productivity within similar governmental bodies. The research findings, therefore, enrich the broader discourse by shedding light on the intricacies of job satisfaction in a critical segment of public administration, emphasizing the need for context-specific strategies to enhance workforce motivation and efficiency.

LIMITATIONS AND FUTURE RESEARCH

The study on job satisfaction among Greek tax auditors in the Ministry of Finance has several limitations. Firstly, the sample size of 103

participants, while providing valuable insights, is relatively small, which may limit the generalizability of the findings to all tax auditors or other public sector employees. Secondly, the use of self-reported questionnaires can introduce response biases, such as social desirability bias, potentially affecting the accuracy of the reported job satisfaction levels. Additionally, the cross-sectional nature of the study captures job satisfaction at a single point in time, which may not reflect changes over time or in response to policy implementations. For future research, longitudinal studies could provide a more dynamic understanding of how job satisfaction evolves. Expanding the sample size and including auditors from other regions or countries could enhance the generalizability of the results. Furthermore, incorporating qualitative methods, such as interviews or focus groups, could offer deeper insights into the underlying reasons behind job satisfaction levels and provide a more comprehensive understanding of the factors influencing it.

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