

Psychological well-being and job success: an empirical research of tax auditors in Thailand

Nutchajarin Lohapan
PhaprukbarameeUssahawanitchakit
Mahasarakham University, Thailand

Keywords

Psychological Well-Being, Job Involvement, Job Excellence, Job Dedication, Job Success

Abstract

The purpose of this study is to examine the effect of the psychological well-being on job success via the mediating influences which include job involvement, job dedication, and job excellence. We used the Psychological Well-Being Scale grouped in six dimensions by Ryff's perspective (autonomy, purpose in life, self-acceptance, environmental mastery, personal growth, and positive relation). Data were collected from 123 tax auditors in Thailand by questionnaire mail survey and tax auditors are the key informant. The statistic used to analyze is the ordinary least square regression (OLS). The result of this research finds the psychological well-being, the results indicated that three of six dimensions of psychological well-being (Purpose of Life, Personal Growth, and Positive Relation with others) have significant positive on job involvement, job dedication, job excellence and job success. Job involvement has a positive significant influence on the job excellence, but job involvement does not have effect on the job success. Job dedication has a positive significant influence on job excellence and job success. The last, the result reveals that job excellence has the positive significant influence on job success. This finding reveals that psychological well-being has an indirect influence on job success via the mediating influence which includes job involvement, job dedication, and job excellence.

1. Introduction

This study is aimed to test the effect of psychological well-being on the job success of the tax auditors. Because the author believes that the psychological well-being will generate the quality of life or happiness of individual, life satisfaction and coping with the stress from the work and these lead to enhance the quality of life. There are many prior researches have studied about the effect of the psychological well-being. Ambrose, Carolyn and Benson (2010) examine the effects of healthy lifestyle for professionals in public accounting as a coping mechanism to reduce the role stress and then effect on job outcomes. They found that the role stress has a negative effect on job outcome. And they found that role stress affect job burnout and ultimately lead to affect psychological well-being. However, the negative effects of role stress and job burnout can be mitigated by a healthy lifestyle that enhances psychological well-being of auditors. Cynthia (2010) studied about the Happiness at Work and found that happiness has important consequences for both individuals and organizations. Angie (2012) suggested that there are three steps to maximize employee contributions to their firms through increasing their happiness and she found in her work with advisory firms that happy employees are the key to building successful businesses. The study of Thomas and Ching (2012) revealed that well-being of employees is significantly related to work outcome such as, individual performance, sick days, absenteeism, turnover intention, employee retention, profitability and lead to enhance a business outcome (Thomas and Sherman, 2015). And this research is focused on the well-being of tax auditor, because they faced the occupational stress. Tax auditors are known that have busy season, as the public accounting profession. Tax auditors worked under the high pressure and worked more than ten hours per day during the busy season, for several month as public accounting profession. Therefore, tax auditors faced the occupational stress because their duty is frequent and demanding deadlines and must submit on time of audit plan. Hence, for the above reasons tax auditors will face the conflict between work and family responsibility and ultimately affect the quality of their life (Fogarty et al. 2000; Sanders et al. 1995; Friedman et al. 1958). And for this reason the tax auditor who faced the stress and the pressure in their work or life, it will affect the quality of performance (Rhokeun and Deborah, 2012 and Babajidem and Akintoya, 2011).

Hence, the purpose of this study is to examine the effect of psychological well-being via the mediating influence; job involvement, job dedication and job excellence and lead to job success. And "How does the relationship between Psychological Well-being and job success?" is the research question of this study.

The remains of this study are structures as follow. The first section is a literature review and hypothesis development. The second section is the methodology. The third section is the result of the research.

The fourth section is the contribution of this research. And the last section is the conclusion of this research respectively.

2. Literature review and hypothesis development

2.1 What is the Psychological Well-Being?

The psychological well-being at the first was developed by Ryff (1989). Hence, for the first priority it is essential to understand the Psychological Well-Being (PWB). Ryff (1989) explained that "PWB was based on the basis of research in the area of clinical psychology, mental health, and human development". Ryff et al. (1995) claimed that "PWB is more than the achievement of happiness, an appropriate balance of positive and negative effect, and overall life satisfaction, therefore, PWB develops from a "striving for perfection and the realization of one's true potential". Hence, PWB is not directly related to "happiness" but is the "byproduct of a life that is well-lived" (Ryff and Singer, 1998).

The insight understanding of the definition, dimension and meaning of psychological well-being is essential stage for this study. Hence, the psychological well-being (PWB) in this research is based on the definition and dimensions, which is defined by Ryff (1989) and Ryff and Singer (1998). The six dimensions, which comprise of the psychological well-being, are

(a) Self-acceptance, (b) positive relationships with others, (c) autonomy, (d) environmental mastery, (e) purpose in life, and (f) personal growth, and the definition of each dimensions are

"1. Self-acceptance can be understood as having a positive view of the self, generally feeling positive about past events, and acknowledging the presence of both good and bad qualities".

"2. Positive relationships with others is characterized by warm and trusting interactions with other individuals, being concerned about the welfare of others, and having the capacity to display empathy, affection, and intimacy".

"3. Autonomy is the ability to evaluate oneself according to personal standards and do not look to others for approval".

"4. Environmental mastery is an individual's ability to choose and create environments that meet their specific needs".

"5. Purpose in life is the feeling that there is a purpose and meaning to life, usually manifested through goals, direction, and clear objectives for living".

"6. Personal growth can be conceptualized as a feeling of continued personal development, being open to new experiences, aspiring to one's full potential, sensing improvement in the self over time, and being able to change in ways that reflect more self-knowledge and personal effectiveness".

And in the other word, the Psychological Well-Being was referred in many research such as Sagone and Carli (2014) have referred to the meaning of each dimension of PWB by Ryff and Singer, 1998) that

"Self-acceptance defined as a central feature of mental health as well as the characteristics of self-actualization, optimal functioning, and maturity".

"Positive relations with others linked to the ability to express strong feelings of empathy and affection for all human beings and to be capable of greater love, deeper friendship, and more complete identification with others".

"Autonomy is assumed as self-determination, independence, and regulation of behavior through internal locus of control; all of them are useful to guarantee a condition of well-being for all individuals".

"Environmental mastery is considered as the individual's ability to create environments suitable to his or her psychic conditions".

"Purpose in life is another recurrent criterion of PWB that considered as a sense of directedness and intentionality in changing purposes or goals in life, such as being productive and creative or achieving emotional integration in later life" and

"Personal growth is an optimal psychological functioning that requires not only to actualize oneself and realize one's potentialities, but also to continue to develop and expand oneself as a person, underlining the importance of new challenges or tasks at different periods of life".

Table 1: Definition of Theory-Guided Dimension of Psychological Well-Being

Definitions of Theory-Guided Dimensions of Psychological Well-Being **Self-acceptance**

High scorer: Possesses a positive attitude toward the self; acknowledges and accepts multiple aspects of self, includes good and bad qualities; feels positive about past life.

Low scorer: Feels dissatisfied with self; is disappointed with what has occurred with past life; is troubled about certain personal qualities; wishes to be different than what he or she is.

Positive relations with others

High scorer: Has warm, satisfying, trusting relationships with others; is concerned about the welfare of others; capable of strong empathy, affection, and intimacy; understands give and take of human relationships.

Low scorer: Has few close, trusting relationships with others; finds it difficult to be warm, open, and concerned about others; is isolated and frustrated in interpersonal relationships; not willing to make compromises to sustain important ties with others.

Autonomy

High scorer: Is self-determining and independent; able to resist social pressures to think and act in certain ways; regulates behavior from within; evaluates self by personal standards.

Low scorer: Is concerned about the expectations and evaluations of others; relies on judgments of others to make important decisions; conforms to social pressures to think and act in certain ways.

Environmental mastery

High scorer: Has a sense of mastery and competence in managing the environment; controls complex array of external activities; makes effective use of surrounding opportunities; able to choose or create contexts suitable to personal needs and values.

Low scorer: Has difficulty managing everyday affairs; feels unable to change or improve surrounding context; is unaware of surrounding opportunities; lacks sense of control over external world.

Purpose in life

High scorer: Has goals in life and a sense of directedness; feels there is meaning to present and past life; holds beliefs that give life purpose; has aims and objectives for living.

Low scorer: Lacks a sense of meaning in life; has few goals or aims, lacks sense of direction; does not see purpose of past life; has no outlook or beliefs that give life meaning.

Personal growth

High scorer: Has a feeling of continued development; sees self as growing and expanding; is open to new experiences; has sense of realizing his or her potential; sees improvement in self and behavior over time; is changing in ways that reflect more self-knowledge and effectiveness.

Low scorer: Has a sense of personal stagnation; lacks sense of improvement or expansion over time; feels bored and uninterested with life; feels unable to develop new attitudes or behaviors

Source: Ryff and Keyes, 1995 (*The Structure of Psychological Well-Being Revisited*)

The prior researches have studied the effect of the psychological well-being. There is a positive effect on the commitment, high job performance, high job satisfaction, and reduce turnover intention or help to cope with the stress. Ambrose, Carolyn and Benson (2010) examine the effects of healthy lifestyle for professionals in public accounting as a coping mechanism to reduce the role stress and then effect on job outcomes. They found that the role stress has a negative effect on job outcome. And they found that role stress affect job burnout and ultimately lead to affect psychological well-being. However, the negative effects of role stress and job burnout can be mitigated by a healthy lifestyle that enhances psychological well-being of auditors. Angie (2012) suggested that there are three steps for maximizing employee contributions to their firms through increasing their happiness and she found in her work with advisory firms that happy employees are the key to build successful businesses. Thomas and Ching (2012) suggested that "employee well-being is significantly related to a number of important work outcomes, including job performance, employee retention, workplace accidents, sick days, absenteeism, customer engagement, quality defects, and profitability". The study of Ronald (2010) revealed that enjoyment of work has a significantly positive relationship between job satisfaction and psychological well-being in workplace. And the result showed that enjoyment of work has a positive impact on feeling of efficacy, dedication and employee commitment. Cynthia (2010) suggested that happiness at work is an important consequence for job satisfaction, organization commitment, job involvement, and engagement etc. Rhokeun and Deborah (2012) revealed that job autonomy related to employee's well-being and organization commitment and lead to enhance the competitive advantage of their organization. Stewart and Sharon (2003) found that happy workaholic is generate the advantage for an organization because when the employees felt happy in the work, they will devote energy to their work and ultimately improve the organization and individual performance. Timothy and Randy (2012) found that the key factor that determines the success of the

student is student's dedication. Signe (2014) suggested that to enhance the better performance, organization should concentrate on a new management culture, which concentrated on inclusion, involvement and participant rather than on the traditional. Neerpal (2010) and Rachel et al., (2012) found the relationship between an individual quality of work life and psychological well-being and suggested that work and work environment influenced on an employee well-being. Nele et al. (2011) found the positive relationship between job and life satisfaction and self-rated performance and found the negative effect on turnover intention.

Thus the hypothesis is proposed as follow:

Hypothesis 1: The higher of Autonomy is, the more likely that tax auditor will have higher (a) job involvement, (b) job dedication, (c) job excellence, and (d) job success

Hypothesis 2: The more of Purpose in life is, the more likely that tax auditor will have higher (a) job involvement, (b) job dedication, (c) job excellence, and (d) job success

Hypothesis 3: The higher of Self-acceptance is, the more likely that tax auditor will have higher (a) job involvement, (b) job dedication, (c) job excellence, and (d) job success

Hypothesis 4: The higher of Environmental mastery is, the more likely that tax auditor will have higher (a) job involvement, (b) job dedication, (c) job excellence, and (d) job success

Hypothesis 5: The higher of Personal growth is, the more likely that tax auditor will have higher (a) job involvement, (b) job dedication, (c) job excellence, and (d) job success

Hypothesis 6: The higher of Positive relationship with others is, the more likely that tax auditor will have higher (a) job involvement, (b) job dedication, (c) job excellence, and (d) job success.

2.2 Mediating of the relationship between Psychological Well-being and Job Success.

The consequences of the psychological well-being consist of job involvement, job dedication, and job excellence.

Job Involvement

The definition of the Job Involvement; "Job Involvement is the degree to which a person is identified psychologically with his work, or the importance of work in his total self-image" (Lodahl and Kejner, 1965). According to Alliger and Stone-Romero (1994) who defined the job involvement as "The degree to which one is cognitively preoccupied with, engaged in, and concerned with one's present job" (p. 225) (Tariq et al., 2011).

Thus in this study Job involvement is defined as "the psychological and emotional extent to which someone participates in their work, profession and company".

There have been several research that studies about job involvement and job satisfaction and how it effect on organization. For example, Lodahl and Kejner (1965) developed job involvement scale and used in order to measure the level of their employee's satisfaction. Tariq et al. (2011) revealed that job involvement is a key factor for enhancing employee productivity via focusing on employee participation and commitment. And the result showed that job involvement has a positive effect on commitment and ultimately enhance individual performance of employees, consistent with Lawler (1986) who suggested that job involvement is an important element and has a key influence on individual and organization outcome. According to Reitz and Jewell (1979) Suggested that job involvement is an essential factor that drive individual's routine work. And when the employees pay attention to their work, it means that employee is loyal to his work and ultimately affects the individual performance. Probst and Tahira (2000) suggested that job involvement is a crucial factor that has an impact on productivity and efficiency of employees. So, job involvement plays a vital role in the life of employees.

Therefore job involvement is one of the key factors, which ultimately lead to enhance the performance of employee. Because the main concept of job involvement is based on employee's empowerment and employee's participation in decision making.

Thus the hypothesis is proposed as follow:

Hypothesis 7: The higher of job involvement is, the more likely that tax auditor will meet greater (a) job excellence, and (b) job success.

Job Dedication

In this study Job dedication refers to "centers on self-disciplined behaviors such as following rules, working hard, and taking the initiative to solve a problem at work". Job dedication is the motivational

foundation for job performance that stimulates people to act with the deliberate intention. According to the Scotter and Motowidlo (1996) they had cited many prior researchers who study the effect of job dedication (i.e. Borman, Hanson, Oppler, Pulakos, & White, 1993; Borman et al., 1995; Borman, White, Pulakos, & Oppler, 1991; McHenry, Hough, Toquam, Hanson, & Ashworth, 1990; Motowidlo, 1979, 1981; Malouff et al., 1990) and they expected behavioral expression of job dedication to generate task success and meet goal orientation. Competency Development Planning Guide (2003) suggested that “to reach the excellence (personal work or better than standards) the one way in many ways to meet this goal is dedicate time and energy to ensure that employees are concentrated on the key aspect of work”.

Thus the hypothesis is proposed as follow:

Hypothesis 8: The higher of job dedication is, the more likely that tax auditor will meet greater (a) job excellence, and (b) job success.

Job Excellence

Job excellence refers to “setting high standards of performance for self and/or others; assuming responsibility and accountability for successfully completing assignments or tasks; self-imposing standards of excellence rather than having standards imposed” (Care Academy, 2015). Waal (2010) studied about how to achieve high performance in the public sector. The result revealed that there are six specific themes that need to be addressed to improve the score on the HPO factors in public organizations, and the one theme is excelling in the core competence of public sector organization (i.e., client dedication). Asmat et al. (2014) investigate and find out how to meet the corporate mission and strategic goals by corporate training program. The result found that the trainings enhance the performance of employee and lead to deliver excellent service.

Thus the hypothesis is proposed as follow:

Hypothesis 9: The higher of job excellence is, the more likely that tax auditor will meet greater job success.

So, this is to examine the relationships between psychological well-being and job success. The conceptual, linkage, and research model presents the relationship of the mentioned above, as shown in Figure 1

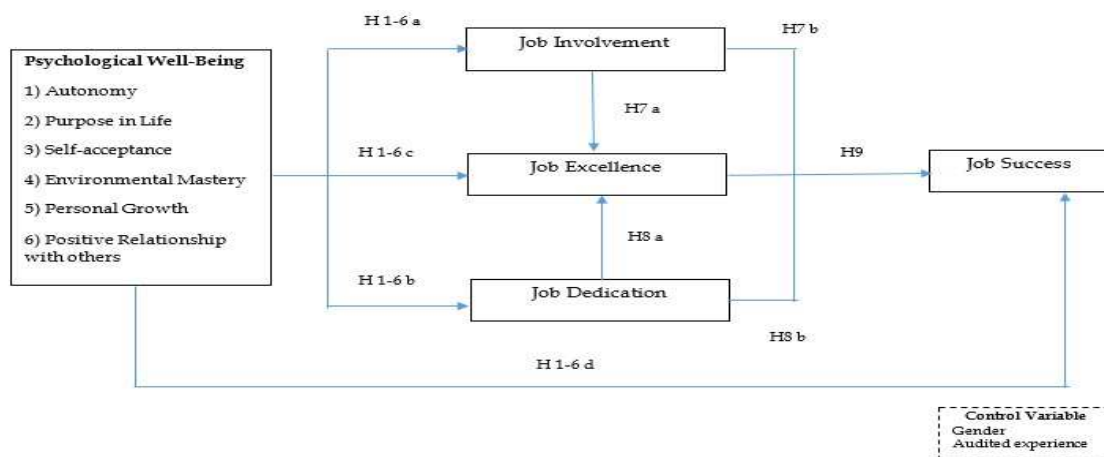


Figure 1: Conceptual Model of the Psychological Well-Being and Job Success

3. Methodology

3.1 Sample and Data Collection Procedure

In this study, the sample data comprise tax auditors in Thailand. The sample of this study was 123 participants (response rate 30.75%). The questionnaire was evaluated by an academic professional in terms of content validity and face validity. A mail survey process via questionnaire was used for data collection. To test non-response bias and to detect and consider possible problems with non-response errors was investigated by t-test that followed to Armstrong and Overton (1977). The researcher was compared early and late responses about experience in auditing, number of audited-firm and the total audit fee. The results were not significant between early and late responses. Therefore, it was implied that these received questionnaires show insignificant non-response bias for the analysis in this study.

3.2 Variables Measurement

To measure each construct in the conceptual model, all variables are anchored by five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree) excluding control variables. In addition, all constructs are improved for measuring from definition of each constructs and determine the relationship between theoretical framework and previous literature reviews. Therefore, the variables measurements of this study are described as follows:

Dependent Variable

Job success is the ending dependent variable in this research affected by job involvement, job dedication, and job excellence. It comprises six items. It measures in the career success includes income and future salary prospects, personal happiness, satisfaction and the well-known and social-acceptance.

Independent Variables

Psychological Well-being (PWB) refers to how people evaluate their lives. These variables include six dimensions: Autonomy, Purpose in life, Self-acceptance, Environmental mastery, Personal Growth, and Positive relations with others.

“Autonomy (AU) is assumed as self-determination, independence, and regulation of behavior through internal locus of control”; all of them are useful to guarantee a condition of well-being for all individuals. This construct is a five-item scale and six items of questions.

“Purpose in life (PL) is another recurrent criterion of PWB considered as a sense of directedness and intentionality in changing purposes or goals in life, such as being productive and creative or achieving emotional integration in later life”. This construct is a five-item scale and seven items of questions.

“Self-acceptance (SA) defined as a central feature of mental health as well as the characteristics of self-actualization, optimal functioning, and maturity”. This construct is a five-item scale and seven items of questions.

“Environmental mastery (EM) is considered as the individual’s ability to create environments suitable to his or her psychic conditions”. This construct is a five-item scale and seven items of questions.

“Personal growth (PG) an optimal psychological functioning requires not only to actualize oneself and realize one’s potentialities, but also to continue to develop and expand oneself as a person, underlining the importance of new challenges or tasks at different periods of life”. This construct is a five-item scale and seven items of questions.

“Positive relations with other (PR) linked to the ability to express strong feelings of empathy and affection for all human beings and to be capable of greater love, deeper friendship, and more complete identification with others”. This construct is a five-item scale and seven items of questions.

Mediating Variable

Job Involvement (JI) in this study is defined as “the psychological and emotional extent to which someone participates in their work, profession and company”. This constructs is including five items of questions.

Job Dedication (JD) in this study is defined as “centers on self-disciplined behaviors such as following rules, working hard, and taking the initiative to solve a problem at work”. This constructs is including five items of questions.

Job Excellence (JE) in this study is defined as “setting high standards of performance for self and/or others; assuming responsibility and accountability for successfully completing assignments or tasks; self-imposing standards of excellence rather than having standards imposed”. This constructs is including five items of questions.

Control Variables

Gender (GEN), previous research has shown that man and women have the difference perception Chai, Das and Rao (2012). Thus, this research shows that gender is one of an important factor which impacted on psychological well-being perception. For analysis, gender is represented by a dummy variable including 0 (male), and 1 (female).

Audit experience (AEXP) refers to “both direct experiences and indirect experiences including the individual learning from the success and misconception that can develop and collect the persuasive knowledge of the tax auditors for increase the value of audit experience”. For analysis, audit experience represented by a dummy variable including 0 (less than or equal to 10 years), and 1 (more than 10 years).

3.3 Reliability and Validity

The researcher used Cronbach’s alpha to test the reliability of the measurement. Coefficient alpha indicates the degree of internal consistency among items in questionnaires that should be greater than 0.70 (Nounally and Bernstein, 1994). In this study, convergent validity was tested by the factor loading, each construct should be greater than the 0.40 cut-off and all factors are statistically significant (Nounally and Bernstein, 1994).

Variable	Factor Loadings	Cronbach’s Alpha
Autonomy (AU)	0.728-0.774	0.770
Purpose in Life (PL)	0.693-0.857	0.783
Self-Acceptance (SA)	0.589-0.842	0.867
Environmental Mastery (EM)	0.573-0.800	0.775
Personal Growth (PG)	0.633-0.836	0.880
Positive Relation with others (PR)	0.751-0.885	0.905
Job Involvement (JI)	0.778-0.872	0.887
Job Dedication (JD)	0.800-0.842	0.879
Job Excellence (JE)	0.835-0.846	0.896
Job Success (JS)	0.759-0.899	0.896

Table 2: Result of Measurement Validation

3.4 Statistical Techniques

All dependent and independent variables in this study are the metric scale. Therefore, OLS regression is the appropriate technique to test all hypotheses. From the conceptual model and hypotheses, the following seven equation models are formulated:

$$\begin{aligned}
 \text{Equation 1: } & JI = \beta_0 + \beta_1AU + \beta_2PL + \beta_3SA + \beta_4EM + \beta_5PG + \beta_6PR + \beta_7Gen + B_8AEXP + \varepsilon_1 \\
 \text{Equation 2: } & JD = \beta_9 + \beta_{10}AU + \beta_{11}PL + \beta_{12}SA + \beta_{13}EM + \beta_{14}PG + \beta_{15}PR + \beta_{16}Gen + B_{17}AEXP + \varepsilon_2 \\
 \text{Equation 3: } & JE = \beta_{18} + \beta_{19}AU + \beta_{20}PL + \beta_{21}SA + \beta_{22}EM + \beta_{23}PG + \beta_{24}PR + \beta_{25}Gen + \beta_{26}AEXP + \varepsilon_3 \\
 \text{Equation 4: } & JE = \beta_{27} + \beta_{28}JI + \beta_{29}Gen + \beta_{30}AEXP + \varepsilon_4 \\
 \text{Equation 5: } & JE = \beta_{31} + \beta_{32}JD + \beta_{33}Gen + \beta_{34}AEXP + \varepsilon_5 \\
 \text{Equation 6: } & JS = \beta_{35} + \beta_{36}AU + \beta_{37}PL + \beta_{38}SA + \beta_{39}EM + \beta_{40}PG + \beta_{41}PR + \beta_{42}Gen + \beta_{43}AEXP + \varepsilon_6 \\
 \text{Equation 7: } & JS = \beta_{44} + \beta_{45}JI + \beta_{46}JD + \beta_{47}JE + \beta_{48}Gen + \beta_{49}AEXP + \varepsilon_7
 \end{aligned}$$

4. Results and Discussion

Table 3 shows descriptive statistics and correlation matrix for all variables. Correlation coefficients of variables are ranging from 0.293-0.811. With respect to potential problems relating to multicollinearity, variance inflation factors (VIF) were used to test the intercorrelations among independent variables. In this study, the VIFs range from 1.003 to 5.640, well below the cut-off value of 10 (Hair et al., 2010), meaning the independent variables are not correlated with each other. Therefore, there are no substantial multicollinearity problems found in this study.

Variables	AU	PL	SA	EM	PG	PR	JI	JD	JE	JS
Mean	3.60	3.88	4.02	3.89	3.95	3.94	3.70	4.06	3.86	3.92
S.D.	0.46	0.44	0.46	0.38	0.47	0.50	0.56	0.51	0.49	0.56
AU	1									
PL	.419**	1								
SA	.427**	.698**	1							
EM	.421**	.714**	.802**	1						
PG	.364**	.701**	.556**	.770**	1					
PR	.362**	.669**	.653**	.764**	.699**	1				
JI	.293**	.695**	.561**	.541**	.605**	.566**	1			
JD	.381**	.744**	.664**	.735**	.725**	.663**	.638**	1		
JE	.364**	.693**	.562**	.680**	.746**	.673**	.692**	.796**	1	
JS	.440**	.614**	.560**	.612**	.608**	.564**	.632**	.738**	.811**	1

* p<0.1, ** p<0.05, *** p<0.01

Table 3: Descriptive Statistics and Correlation Matrix

Table 4 shows the results of OLS regression analysis for seven equations. The results indicate the relationship between psychological well-being dimensions, job involvement, job dedication, Job excellence, and job success.

Independent Variables	Dependent Variables						
	JI (1)	JD (2)	JE (3)	JS (6)	JE (4)	JE (5)	JS7
AU	-.055 (.073)	.031 (.062)	.039 (.066)	.138 (.078)			
PL	.519*** (.112)	.261*** (.095)	.233** (.101)	.250** (.118)			
SA	.219 (.117)	.156 (.100)	.008 (.106)	.096 (.124)			
EM	-.263 (.149)	.103 (.127)	.019 (.134)	.108 (.158)			
PG	.286** (.113)	.294*** (.096)	.412*** (.102)	.222 (.119)			
PR	.089 (.108)	.099 (.092)	.200** (.098)	.034 (.115)			
JI					.693*** (.066)		.074 (.072)
JD						.803*** (.056)	.264*** (.086)
JE							.552** (.091)
GEN	-.227 (.148)	.153 (.126)	.016 (.134)	-.164 (.157)	.166 (.144)	-.101 (.122)	-.194 (.113)
AEXP	-.078 (.147)	-.029 (.125)	-.070 (.132)	.078 (.155)	.045 (.149)	.018 (.125)	.124 (.114)
Adjusted R ²	0.520	0.652	0.609	0.462	0.471	0.628	0.690
Maximum VIF	5.640	5.640	5.640	5.640	1.214	1.236	3.240

* p<0.1, **p<0.05, ***p<0.01, * Beta coefficients with standard errors in parenthesis.

Table 4: Results of regression Analysis

For the psychological well-being dimensions, the results show that, Autonomy (AU) does not have the influence on job involvement ($\beta_{11} = -0.055, p > 0.05$), job dedication ($\beta_{10} = 0.031, p > 0.05$), job excellence ($\beta_{19} = 0.039, p > 0.05$), and job success ($\beta_{36} = 0.138, p > 0.05$). **Thus it does not support hypothesis 1a, 1b, 1c, and 1d.**

The second dimension is Purpose of Life. The result shows that Purpose of Life (PL) has a positively significant influence on job involvement ($\beta_2 = 0.519, p < 0.01$) and job dedication ($\beta_{11} = 0.261, p < 0.01$), job excellence ($\beta_{20} = 0.233, p < 0.05$), and job success ($\beta_{37} = 0.250, p < 0.05$). **Thus hypotheses 2a, 2b, 2c, and 2d are supported.**

The Self-acceptance (SA) does not have the influence on job involvement ($\beta_3 = 0.219, p > 0.05$), job dedicate ($\beta_{12} = 0.156, p > 0.05$), job excellence ($\beta_{21} = 0.008, p > 0.05$), and job success ($\beta_{38} = 0.096, p > 0.05$). **Thus it does not support hypothesis 3a, 3b, 3c, and 3d.**

The Environmental Mastery (EM) does not have the influence on job involvement ($\beta_4 = -0.263, p > 0.05$), job dedicate ($\beta_{13} = 0.103, p > 0.05$), job excellence ($\beta_{22} = 0.019, p > 0.05$), and job success ($\beta_{39} = 0.108, p > 0.05$). Thus it does not support hypothesis 4a, 4b, 4c, and 4d.

Personal Growth (PG) has a positively significant influence on job involvement ($\beta_5 = 0.286, p < 0.05$), job dedication ($\beta_{14} = 0.294, p < 0.05$), and job excellence ($\beta_{23} = 0.412, p < 0.05$), but it is not significant related to job success ($\beta_{40} = 0.222, p > 0.05$). **Thus hypotheses 5a, 5b and 5c are supported, but hypothesis 5d is not supported.**

The last dimension is Positive Relation with others (PR). Positive Relation with others has a positively significant influence on job Excellence ($\beta_{24} = 0.200, p < 0.05$), thus hypothesis 6c is supported. The results show that it does not have the influence on job involvement ($\beta_6 = 0.089, p > 0.05$), job dedication ($\beta_{15} = 0.099, p > 0.05$), and job success ($\beta_{41} = 0.034, p > 0.05$). **Thus it does not support hypotheses 6a, 6b, and 6d.**

In summary of psychological well-being, the results indicated that three of six dimensions of psychological well-being (Purpose of Life, Personal Growth and Positive Relation with others) have significant positive influence on job involvement, job dedication, job excellence and job success. Consistent with prior research suggests that the individual or the personal traits is the first important factor that affects the perception of individual success.

The results reveal that the job involvement has a positive significant influence on the job excellence ($\beta_{28} = 0.639, p < 0.01$), **thus the hypothesis 7a is supported**, but job involvement does not have a significant effect on the job success ($\beta_{45} = 0.074, p > 0.05$), **thus hypothesis 7b is not supported.**

Job dedication has a positive significant influence on job excellence ($\beta_{32} = 0.803, p < 0.01$) and the positive significant influence on job success ($\beta_{46} = 0.264, p < 0.01$), **thus the hypothesis 8a and hypothesis 8b are supported.**

The last, the result reveals that job excellence has the positive significant influence on job success ($\beta_{47} = 0.552, p < 0.05$), **thus hypothesis 9 is supported.** This finding reveals that psychological well-being has an indirect influence on job success via the mediating influence which includes job involvement, job dedication, and job excellence. Consistent with the prior research indicates that to enhance performance to peak performance organization is becoming to embrace a new management culture based on inclusion, involvement and participant and dedication that is one of the key factor leading to the success (Timothy and Randy, 2012, Signe, 2014 and Srikanth and Israel, 2012).

5. Contributions and Directions for Future Research

5.1 Theoretical Contribution

This research contributes several theoretical implications. This first, this research expands to literature of the psychological well-being. The second, this study extends the holistic view of psychological well-being that attempts to examine the relationship of psychological well-being and job success. Finally, this research finds out the psychological well-being that has an indirect influence on job success via the mediating influence which includes job involvement, job dedication, and job excellence.

5.2 Practical Contribution

This research provides the empirical evidence that the psychological well-being has an indirect influence on job success via the mediating influence which includes job involvement, job dedication and job excellence. Hence, to maximize the succession of the job the employees should have the more psychological well-being (Purpose of Life, Personal Growth and Positive relation with others) is, it leads to the more job involvement, job dedication and job excellence. Then if the employees have a high job involvement, job dedication and job excellence, it will affect the job success.

This study has some limitation that is the perception of the success which depends on the personal trait or personal characteristic. As a result, some constructs do not have significant influence. Future research may consider the personal trait or individual characteristic in the study to insight understand the relationship between psychological well-being and job success.

6. Conclusion

The purpose of this study is to examine the effect of psychological well-being on job success via the mediating influence which includes job involvement, job dedication and job excellence. This study uses the Psychological Well-Being Scale grouped in six dimensions by Ryff's perspective (autonomy, purpose in life, self-acceptance, environmental mastery, personal growth, and positive relation), and tax auditor is a key informant. The result indicated that three of six dimensions of psychological well-being have significant positive influence on job involvement, job dedication, job excellence and job success. Job involvement has a positive significant influence on the job excellence, but job involvement does not have effect on the job success. Job dedication has a positive significant influence on job excellence and job success. The last, the result reveals that job excellence has the positively significant influence on job success. This finding reveals that psychological well-being has an indirect influence on job success via the mediating influence which includes job involvement, job dedication, and job excellence.

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