

7-18-2022

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[10.1108/ER-06-2021-0258](https://doi.org/10.1108/ER-06-2021-0258)

This is an Authors Accepted Manuscript version of an article published by Emerald in Employee Relations.

Ho, N. T. T., Hoang, H. T., Seet, P. S., Jones, J., & Pham, N. T. (2022). Career satisfaction antecedents of professional accounting returnees in international workplaces: An employee experience perspective. *Employee Relations*, 44(5), 1014-1029.

<https://doi.org/10.1108/ER-06-2021-0258>

This Journal Article is posted at Research Online.

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Career satisfaction antecedents of professional accounting returnees in international workplaces: An employee experience perspective

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Original citation:

Ho, N., Hoang, H., Seet, P-S., Jones, J. & Pham, N., 2022. Career Satisfaction Antecedents of Professional Accounting Returnees in International Workplaces: An Employee Experience Perspective. *Employee Relations*, 44(5), 1014-1029. <https://doi.org/10.1108/ER-06-2021-0258>

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Abstract

Purpose

To examine the determinants of career satisfaction of professional accounting returnees who have studied and/or worked abroad and then returned to work in different types of international workplaces in their home country.

Design/methodology/approach

A survey of professional accounting returnees in Vietnam was undertaken and multiple regression analysis was applied to test the proposed relationships.

Findings

Our study finds that career satisfaction is affected by career fit, career sacrifice, types of international workplaces (domestically headquartered firms versus globally headquartered firms) and cross-cultural work readjustment. Further, cross-cultural work readjustment partially mediates the effect of career fit and career sacrifice on career satisfaction.

Practical implications

The research provides the basis for designing career-related employee experiences to support career satisfaction of professional accounting returnees.

Originality/value

Our study integrates dimensions of career embeddedness with cross-cultural work readjustment and employee experiences, which are normally studied separately, in different types of international workplaces. It contributes to the limited research on contributors to wellbeing in the form of career satisfaction among professional returnees in an emerging economy.

Keywords

Wellbeing, Career satisfaction, Employee experience, Career embeddedness, Cross-cultural work readjustment, Professional accounting returnees, Types of international workplaces, Emerging economy

Article Classification: Research paper

Introduction

The globalisation of firms and markets necessitates that employees engage in distinct ways with their employment and organisation (Plaskoff, 2017). Like changes in the field of marketing that affect the customer experience (Batat, 2019a), ongoing changes to labour markets, together with the continued war for talent, requires that employers reframe their traditional relationship with employees (Plaskoff, 2017). Employee experience, defined as how an employee feels about their interactions with their employer, is increasingly acknowledged as integral to this reframing, with quality of employee experience influencing employee satisfaction and engagement (Tucker, 2020).

From an experiential framework perspective (Batat, 2019b; Holbrook and Hirschman, 1982), employees may value more subjective manifestations of outcomes, including wellbeing and, specifically, career satisfaction. To date, the extant literature on global workers has tended to focus on the wellbeing of expatriates in the expatriation process (Ellis *et al.*, 2020). Although the repatriation stage has received increasing interest, most research is related to either corporate-sponsored repatriates or self-initiated repatriates (SIRs) (Ellis *et al.*, 2020, Tharenou and Caulfield, 2010). Moreover, findings on workers from non-Western cultures are largely qualitative, which limits their generalisability (Guo *et al.*, 2013). Moreover, there is a dearth of research on the extent to which, and how, employee experiences of re-entry facilitate the career satisfaction of returnees – that is, individuals who were born in their home country and studied and/or worked abroad as professionals for one year or more and have returned to work in their home country in different international workplaces (Ho *et al.*, 2018b). Hence, the research question for this study is: *What role do career embeddedness and cross-cultural work readjustment play in predicting career satisfaction among professional accounting returnees in different international workplaces (domestically headquartered firms versus globally headquartered firms)?*

We build on Ho *et al.* (2018b) by adopting a fine-grained approach to examine how accounting professional returnees experience the three disaggregated dimensions of career embeddedness – fit, links and sacrifices – and cross-cultural work readjustment since these aspects are expected to be important factors influencing individual-level outcomes (discussed below). However, not all returnees gain from their experiences abroad on return to their home country, and they may experience challenges in re-adjusting (Guo *et al.*, 2013). Thus, we also investigate returnees' career satisfaction in association with organisational contexts (globally

headquartered firms versus domestically headquartered firms) that may influence outcomes because current research indicates that different types of ownership manifest markedly different organisational arrangements, particularly in emerging economies (Tian and Gamble, 2018).

Vietnam is an appropriate context for our research since emerging Asian economies have many highly qualified individuals who expatriate to more developed countries to develop their career or study but do not return (Ho *et al.*, 2018a). Owing to talent shortages and rising demand for workers with international experience, emerging economies, including Vietnam, have attracted professionals or graduates to return from overseas (Le and LaCost, 2017). However, if returnees are dissatisfied with their careers in the home country, they may leave again (Akrouf and Damak Ayadi, 2021), thereby amplifying skills shortages and underscoring the importance of understanding returnees' career satisfaction.

To improve understanding of the determinants of career satisfaction among professional accounting returnees, this study uses two key theoretical underpinnings: home country career embeddedness and cross-cultural work readjustment. The former refers to returnees' (i) perceptions of their fit with their career in the home country, (ii) links with their current organisations and (iii) sacrifices if they were to leave their career in the home country (Tharenou and Caulfield, 2010). Cross-cultural work readjustment, an aspect of cross-cultural readjustment (Sussman, 2000), comprises the readjustment of individuals to a job when they return from abroad to their home country. Although research indicates that career embeddedness affects cross-cultural readjustment (Ho *et al.*, 2018b) and home country satisfaction (Tharenou and Caulfield, 2010), existing studies contain two main knowledge gaps, which this research seeks to address.

First, career embeddedness refers to the attachments between returnees and their career in their home country; attachments can develop via different mechanisms or methods. In studying domestic employees, Bambacas and Kulik (2013) found that the three dimensions affected turnover intentions to different degrees. Similarly, Shen and Hall (2009) suggested the different dimensions played varying roles in explaining repatriates' career explorations. Adopting a more fine-grained approach, we contribute to understanding the impacts of career embeddedness' different dimensions on career satisfaction, a manifestation of wellbeing. In contrast to Ho *et al.* (2018b), who aggregated the three dimensions to form an overall measure of career embeddedness, we conducted an in-depth examination of employee experience-related aspects by focusing on the associations between the disaggregated

dimensions of career embeddedness and career satisfaction. This focus is important because its outcome will enable home country managers to develop different strategies to enhance the career embeddedness dimensions with the aim reducing returnees' work readjustment difficulties and improving their career satisfaction.

Second, unlike prior research that focused on returnee government scholars (Ho *et al.*, 2018b), our study focuses on accounting professionals working in the commercial sector who have worked and studied abroad. Such professionals may experience different challenges in their workplaces and careers on return compared with those experienced by returning government employees. From an experiential framework perspective, we extend the current research by examining the differences in employee experiences in different international workplaces (globally headquartered firms versus locally headquartered firms), which could affect how accounting professional returnees encounter cross-cultural work readjustment and career satisfaction. Globally headquartered firms possess more knowledge regarding management of international workplaces and employees (Gebreiter, 2019). Consequently, returnees who work for global firms may encounter different re-adjustment processes (Tlaiss *et al.*, 2017). Specifically, they may experience smoother work readjustment and higher career satisfaction in these firms than would those working in locally headquartered firms.

Literature review and development of hypotheses

Career satisfaction

Career satisfaction refers to the extent to which employees perceive their career progress is in line with their career objectives and values as well as the level of happiness they experience regarding their career choice (Jabeen and Isakovic, 2018). Studies focusing on factors affecting employees' career satisfaction (Linder, 2019) have tended to focus on identifying organisational factors in general (e.g., organisational support, organisational culture), while limited research has been conducted on returnees. Research indicates returnees may not be satisfied with their careers at home if they are characterised by insufficient suitable career opportunities or roles below the level of their employment abroad (Begley *et al.*, 2008), or by jobs that are not aligned with their interests or qualifications (Myers and Pringle, 2005).

From cross-cultural readjustment to cross-cultural work readjustment

Cross-cultural readjustment refers to a response of repatriates or returnees to their host or home country (Sussman, 2000). Cross-cultural readjustment comprises three dimensions: general readjustment (readjustment of a returnee's general psychological comfort with their home country environment); interaction readjustment (the returnee's psychological comfort in their social network/relations); and work readjustment (the readjustment of individuals to a job) upon their return (Black *et al.* 1992).

Hence, cross-cultural readjustment is related to readjustment to interaction or communication and general life, as well as to the work environment. Black *et al.* (1992)'s research has been influential in explaining cross-cultural readjustment among people who live and work in different countries (Chiang *et al.*, 2018). Research indicates that differences in working styles in the home vis-à-vis the host country and skill under-utilisation by home country employers are key factors affecting the work adjustment of repatriates (Myers and Pringle, 2005).

Theory of home country career embeddedness

Home country career embeddedness (Tharenou and Caulfield, 2010) is an adaptation of the job embeddedness theory proposed by Mitchell *et al.* (2001). Home country career embeddedness contends that departing from a job is similar in nature to departing from a country, because if expatriates are embedded in their career in their home country, they will be unlikely to depart their home country. It suggests that returnee who are embedded in their home country would experience career losses, including forgoing career opportunities, relationships with colleagues and suitable careers, if they were to return to jobs abroad (Gill, 2010). Returnee professionals may find that their career needs fit with their current career in the home country, hence they would sacrifice career benefits if they were to return abroad. Returnees may also fit with their co-workers, organisational culture, norms and career opportunities in their home country vis-à-vis overseas (Gill, 2010).

Career satisfaction, as opposed to job satisfaction, is especially relevant among returnees because moving countries involves substantial change; that is to say, moving countries is more like changing careers than it is changing jobs. After returnees' career needs are met on re-entry, returnees exhibit more satisfaction with their home country career. When returnees experience a strong fit with their careers in their home country, their career goals are more likely to be achieved; in other words, they encounter more career satisfaction in their home country (Tharenou and Caulfield, 2010). Similarly, returnees with good career links with their team and supervisors (Zweig, 1997) are more likely to experience career satisfaction.

Career sacrifices are also positively related to returnees' career satisfaction since returnees are motivated to maintain their career benefits (Hobfoll, 1989). Returnees who are unlikely to sacrifice their career benefits may remain in their profession to benefit their wellbeing (Ampofo *et al.*, 2017). Therefore, we state:

H1a: Career fit is positively related to career satisfaction.

H1b: Career links are positively related to career satisfaction.

H1c: Career sacrifice is positively related to career satisfaction.

Career embeddedness and cross-cultural work readjustment

As outlined in the section above, when career fit exists between returnees' career objectives and opportunities in their home country, and when returnees have established good relationships or links with their colleagues, they will experience career sacrifices if they leave to work in another country. Thus, we expect that returnees will more easily adapt to work in their home country. Work readjustment is strongly related to experiences of uncertainty, which may be acceptable or non-acceptable to returnees (Black, 1992). Good career fit, strong links and relevant sacrifices lead returnees to accept uncertainty and unpredictability more willingly at work and to exert effort in the adjustment process (Linder, 2019), thereby facilitating a smoother work readjustment process. Therefore, we propose:

H2a: Career fit is positively related to cross-cultural work readjustment.

H2b: Career links are positively related to cross-cultural work readjustment.

H2c: Career sacrifice is positively related to cross-cultural work readjustment.

Employee experience in different types of international workplaces, career satisfaction and cross-cultural workplace readjustment

Comparative studies have indicated differences in satisfaction between employees in Vietnam working for different types of international workplaces, and specifically, domestically headquartered firms versus globally headquartered firms. Job satisfaction has been found to vary significantly between employees from state-owned enterprises (SOEs) and foreign-invested firms (FIFs) (Linh *et al.*, 2016). Similarly, employees from FIFs exhibit higher satisfaction compared with employees from SOEs in Vietnam owing to the absence of

recognition and flexibility, a lack of promotional opportunities and opposition to change (Nguyen, 2012a).

Conversely, FIFs, or multinational corporations (MNCs), in Vietnam have adopted advanced and comprehensive human resources (HR) practices, which are favoured by Vietnamese workers given the linkage between performance appraisal and career development and associated links to employee satisfaction (Tian and Gamble, 2018). Hence, we posit:

H3a: The type of international workplace will affect career satisfaction

Differences existing in organisational practices between globally and domestically headquartered firms in Vietnam imply that returnees working for the latter are more likely to face difficulties in readjusting to the administrative practices in large, complex structures (Wei and Lau, 2008), which tend to be more bureaucratic and complicated (Le and LaCost, 2017), leading to poor cross-cultural work readjustment (Bhaskar-Shrinivas *et al.*, 2005). Conversely, returnees working for globally headquartered firms will experience better cross-cultural work readjustment because these firms have a more market-oriented approach to employment (Tian and Gamble, 2018). Globally headquartered accounting firms also offer considerable assistance to new employees, such as orientation programs, thereby leading to smoother cross-cultural work readjustment. Therefore, we propose:

H3b: The type of international workplace will affect cross-cultural work readjustment.

Cross-cultural work readjustment and career satisfaction

Previous research (Vidal *et al.*, 2010) has indicated that the smoother the cross-cultural work readjustment experienced by repatriates, the better their performance at work. From an experiential framework perspective, we argue that professional accounting returnees may experience job search problems if employers in their home country do not highly value their qualifications and experience from overseas (Nguyen, 2012b). Employers may perceive that accounting standards overseas are different from those in their home country or that people who have graduated overseas may not understand the home country's accounting standards. Returnees who studied or worked in more advanced countries may also face difficulties readjusting to the administrative practices in the home country, which tend to be more bureaucratic and complicated in emerging economies (Le and LaCost, 2017). Thus, poor cross-cultural work readjustment leads to a pessimistic attitude towards returnees' career

prospects in the home country (Bhaskar-Shrinivas *et al.*, 2005). Hence, the smoother the cross-cultural work readjustment for returnees, the greater will be their career satisfaction in the home country (Linder, 2019). Therefore, we posit:

H4: Cross-cultural work readjustment is positively related to career satisfaction.

The mediating role of cross-cultural work readjustment

The hypothesised relationships noted above imply partial mediation of the role of cross-cultural work readjustment in the link between career embeddedness dimensions and career satisfaction. Returnees who readjust to their work well are likely to have their career benefits and needs met and exhibit higher career satisfaction in their home country (Tharenou and Caulfield, 2010). Further, career embeddedness has a direct effect on career satisfaction since returnees' perceptions of strong fit with careers in the home country, strong links with their colleagues and potential risk of significant career sacrifice should they return abroad means that returnees will more likely achieve their career demands and experience career satisfaction in their home country. Therefore, we propose:

H5a: Cross-cultural work readjustment partially mediates the relationship between career fit and career satisfaction.

H5b: Cross-cultural work readjustment partially mediates the relationship between career links and career satisfaction.

H5c: Cross-cultural work readjustment partially mediates the relationship between career sacrifice and career satisfaction.

The hypothesised relationships also imply partial mediation of cross-cultural work readjustment between types of international workplaces and career satisfaction. Thus, we propose:

H5d: Cross-cultural work readjustment partially mediates the relationship between types of international workplaces and career satisfaction.

Figure 1 presents the research model.

[Insert Figure 1 here]

Methods

Sample and procedures

Our sample comprised Vietnamese professional returnees currently working as professional accountants or auditors in Vietnam. Participants had spent at least one year studying or working overseas. We contacted five large accounting firms in Vietnam that employed high-potential professional accounting returnees. Professionals were asked if they knew of other Vietnamese professional returnees potentially interested in participating in the study (i.e., snowball sampling). This technique is consistent with previous studies conducted on returnees (Pham and Saito, 2020; Zweig and Changgui, 2013). We also undertook an online survey via the social media of Vietnamese university alumni who had graduated offshore and were now working in accounting firms in Vietnam. A total of 160 surveys were completed, of which 139 were usable. Table 1 provides the profiles of sample respondents.

[Insert Table 1 here]

Most respondents (91%) were aged between 20 and 35 years, and 58% were female. Eighty per cent of professionals had stayed overseas from 1 to 4 years, and 82% had returned to Vietnam within the past three years and had been working for their current company for less than 10 years.

Measures

Table 2 provides the measurements of all constructs. All constructs were measured by a 7-point Likert scale, except for career links. Further, in line with previous studies on determinants of career satisfaction (e.g., Rastogi, 2019), we controlled for gender, age, time abroad and time since return. Gender was measured by 1 for female and 0 for male, while other control variables were measured by the natural logarithm of their absolute value.

[Insert Table 2 here]

Assessment of common method variance

To test for common method variance, we first applied Harman's single factor analysis. Results revealed that four factors (measured by scaled data) had eigenvalues higher than 1.0, while the single factor explained only 36.28% of the total variance. Second, following Kock

(2015), we used the full collinearity assessment approach, and all variance inflation factors (VIFs) had values of less than 3.33. Therefore, both tests demonstrated the model was free from common method variance (Podsakoff *et al.*, 2003).

Results

Table 3 presents the descriptive statistics, correlations and scale reliabilities for scale variables. All correlation coefficients were lower than 0.70 and significant ($p < 0.01$), and all measures met the cut-off (0.7) for scale reliability, indicating that all measures were sound for subsequent analysis (Kline, 2011; Tabachnick and Fidell, 1996). Further, VIF values were below 2.0, suggesting that multi-collinearity was not an issue.

[Insert Table 3 here]

We used hierarchical multiple regressions to test the hypotheses proposed in the model. The control variables were entered in all regression models. Table 4 below provides the regression results of three models. In Model 1, the dependent variable is cross-cultural work readjustment, and the independent variables are career fit, career links, career sacrifice and types of international workplaces. In Models 2 and 3, the dependent variable is career satisfaction, and the independent variables are career fit, career links, career sacrifice and types of international workplaces. Cross-cultural work readjustment was an additional independent variable included in Model 3. Hypotheses 1a, 1b, 1c and 3a were tested based on Model 2; Hypotheses 2a, 2b, 2c, and 3b were tested based on Model 1; Hypothesis 4 was tested based on Model 3; and Hypotheses 5a., 5b, 5c, and 5d were tested by the results of all three models.

Hypotheses 1a, 1b and 1c stated that career fit, career links and career sacrifice all have positive effects on career satisfaction. The results of Model 2 indicate that both career fit ($\beta = 0.30, p < 0.01$) and career sacrifice ($\beta = 0.28, p < 0.01$) were significantly positively related to career satisfaction. Therefore, Hypotheses 1a and 1c were both supported. In contrast, career links were not significantly associated with career satisfaction ($\beta = -0.02, p > 0.05$); thus, Hypothesis 1b was not supported.

According to Hypotheses 2a, 2b and 2c, career fit, career links and career sacrifice have positive impacts on cross-cultural work readjustment. The results of Model 1 show that career fit ($\beta = 0.25, p < 0.01$) and career sacrifice ($\beta = 0.21, p < 0.01$), but not career links (β

= 0.05, $p > 0.05$), were significantly positively related to cross-cultural work readjustment, supporting Hypotheses 2a and 2c, but not Hypothesis 2b.

Hypotheses 3a and 3b concern the influences of types of international workplaces on cross-cultural readjustment and on career satisfaction, respectively. The results of Model 2 reveal that types of international workplaces had a strong influence on career satisfaction ($\beta = 0.26$, $p < 0.01$), thus Hypothesis 3a was supported. In contrast, the results of Model 1 demonstrate that this factor was not significantly associated with cross-cultural work readjustment ($\beta = -0.10$, $p > 0.05$), not supporting Hypothesis 3b.

Hypothesis 4 stated that cross-cultural work readjustment had a positive impact on career satisfaction. The results of Model 3 indicate that readjustment ($\beta = 0.28$, $p < 0.01$) was significantly associated with career satisfaction. Therefore, Hypothesis 4 was supported.

[Insert Table 4 here]

Hypothesis 5 proposed that cross-cultural work readjustment mediates the relationships of career fit (Hypothesis 5a), career links (Hypothesis 5b), career sacrifice (Hypothesis 5c) and types of international workplaces (Hypothesis 5d) with career satisfaction. We followed Baron and Kenny's (1986) approach to test the mediation. Table 4 presents the results for the mediation tests. Model 1 indicates that career fit ($\beta = 0.26$, $p < 0.01$) and career sacrifice ($\beta = 0.20$, $p < 0.01$) were both significantly related to cross-cultural work readjustment. In contrast, career links and types of international workplaces (independent variables) were not significantly associated with cross-cultural work readjustment (mediation variable), and thus they did not support the condition of mediation link. Therefore, Hypotheses 5b and 5d were not supported.

Model 2 demonstrates that career fit ($\beta = 0.30$, $p < 0.01$) and career sacrifice ($\beta = 0.28$, $p < 0.01$) were significantly associated with career satisfaction. Model 3 demonstrates that cross-cultural work readjustment significantly affected career satisfaction. Moreover, Model 3 shows that when cross-cultural work readjustment was included in the regression, the effects of career fit ($\beta = 0.23$, $p < 0.01$) and career sacrifice ($\beta = 0.22$, $p < 0.01$) became weaker, although the relationships were still significant, suggesting partial mediations. To test the mediating relationships, this study applied the bootstrapping method using SPSS Process to assess indirect effects. Results show that the indirect effects of career fit ($\beta = 0.09$, lower limit confidence interval (LLCI) = 0.032, upper limit confidence interval (ULCI) =

0.165) and career sacrifice ($\beta = 0.09$, LLCI = 0.024, ULCI = 0.167) were both significant since β values were between LLCI and ULCI. Thus, Hypotheses 5a and 5c were both supported.

Results indicate that none of the control variables had a significant impact on career satisfaction and cross-cultural work readjustment (Table 4).

Discussion and implications

Using career embeddedness (Tharenou and Caulfield, 2010) and cross-cultural work readjustment (Black, 1992), our research proposed and tested a model that explored the effects of career embeddedness and types of international workplaces on predicting career satisfaction among professional accounting returnees in an emerging economy, Vietnam, and the mediation role of cross-cultural work readjustment towards such effects. Three theoretical contributions should be noted.

First, while previous studies focused on wellbeing in the repatriation process of either corporate-sponsored repatriates or SIRs from Western industrialised countries (e.g., Vidal *et al.*, 2007), findings on the readjustment process and career outcomes of returnees from non-developed nations are few, or they are qualitative in nature, which limits their generalisability (Chiang *et al.*, 2018). The small amount of quantitative evidence (e.g., Ho *et al.*, 2018b) is based on returnee scholars, who may be more like corporate-sponsored repatriates because they have jobs to return to in their home country.

Thus, this study furthers existing experiential framework research on employee experiences and career satisfaction of professional returnees from emerging economies (Chiang *et al.*, 2018). Taking a fine-grained approach, we extended Ho *et al.* (2018b)'s study by disaggregating career embeddedness into career fit, links and sacrifice, and by focusing on returnee professionals. We find that career fit and career sacrifice, but not career links, have a statistically positive influence on career satisfaction, providing partial support for embeddedness (Lo *et al.*, 2012). Results demonstrate that being embedded in their career yields a strong fit with career opportunities in returnees' home country and creates significant potential sacrifices if they were to leave the home country, resulting in returnee professionals demonstrating more positive attitudes towards their home country careers. This could occur because when returnees' careers fit with opportunities that exist in the home country or they perceive they would incur significant career sacrifices on departing their home country, they

find that their career demands are met; thus, they exhibit greater career satisfaction (Tharenou and Caulfield, 2010).

In contrast to career fit and career sacrifice, career links did not have a significant effect on career satisfaction. This could be considered an unexpected finding in the context of collectivist cultures such as Vietnam (Ramesh and Gelfand, 2010). However, almost all respondents (88%) had returned from individualistic countries, and thus their work social links may not have been as important to them in relation to career satisfaction.

Second, the research extends cross-cultural readjustment theory (Black and Gregersen, 1991) by incorporating the cross-cultural work readjustment of returnees to explain not only how this affects returnees' career satisfaction but also how it mediates the links between career embeddedness dimensions and career satisfaction. This is important because it expands research on readjustment factors to include returnees who have worked in more developed host countries that are culturally different from their home countries, providing additional quantitative evidence on an under-researched phase of the mobility cycle in an under-researched context (Ellis *et al.*, 2020).

Results show that cross-cultural work readjustment has a significant positive impact on career satisfaction, indicating that smoother cross-cultural work readjustment is associated with returnees' positive affective responses to their existing career. Thus, they exhibit higher satisfaction with their current career in their home country. This finding is in line with Begley *et al.* (2008), who identified readjustment to work as an influential factor affecting satisfaction among SIEs returning to Ireland. Likewise, the finding concurs with Ellis *et al.* (2020), who found returnees reported predominantly positive perspectives on their readjustment experience. Further, the findings suggest that cross-cultural work readjustment also affected career satisfaction by changing returnees' evaluations of their career fit and career sacrifice. Difficulties experienced in work readjustment result in psychological stress, uncertainty and alienation, which may challenge returnees' perception of a good fit to what they value in their career and cause them to devalue the perks, professional growth and other potential sacrifices in their career. A weak fit with their careers and few potential career sacrifices in turn lead returnees to perceive their career goals are not achieved, and thus they exhibit lower career satisfaction in their home country.

Finally, by examining the effect of types of international workplaces on career satisfaction and career work readjustment of returnees, we extend experiential framework research by

improving understanding of how type of workplace as a contextual factor influences employee experiences of work environment and career satisfaction (Tian and Gamble, 2018). In line with prior studies on satisfaction of employees in foreign versus domestic-owned Vietnamese enterprises (Linh *et al.*, 2016), we found that returnees working for globally headquartered firms experienced higher career satisfaction vis-à-vis returnees working for domestically headquartered firms. However, the finding that type of workplace had no effect on workplace readjustment was unexpected given employees working for domestic employers are more likely to face difficulties in re/adjusting to the administrative practices in large and complex structures, which tend to be more bureaucratic and complicated than those of global employers (Le and LaCost, 2017), thereby leading to poor cross-cultural work readjustment (Bhaskar-Shrinivas *et al.*, 2005). While administrative practices in foreign companies may support returnees to experience a smoother readjustment, this process will also depend on factors related to the firms' and returnees' professional characteristics (e.g., differences in accounting standards, norms and legal systems between the home and the host countries), irrespective of type of workplaces.

Overall, the study contributes to existing research on the broader contexts within which employee experiences take shape. Like Farndale and Kelliher (2013), who found that employee experiences of HR practices are also affected by the wider organisational climate within which the line manager and employee interact, our study points to type of ownership as another contextual influence on the employee experience–wellbeing relationship. By empirically examining returnee employee experiences of HR practices in the repatriation process in international workplaces in Vietnam and resultant employee wellbeing outcomes, we extend the extant literature on employee experiences in the HR management field, which, with few exceptions, is mostly conceptual in nature (Plaskoff, 2017; Tucker 2020). In so doing, we build on work that concludes employee experiences influence returnee employee attitudes (Whitener, 2001; Farndale and Kelliher, 2013) by explicating *how* returnee employee experiences influence returnee employee attitudes, and we demonstrate that cross-cultural work readjustment is the mechanism underlying the positive relationships between returnees' career fit and career satisfaction, and career sacrifice and career satisfaction.

Practical implications

In terms of career fit, employers should enact practices that enhance professional accounting returnees' fit with their career by assigning suitable tasks and recognising returnees' skill set

(Ye *et al.*, 2017). Regarding career sacrifice, employers can provide better working environments, appropriate rewards, and benefits. This will engender professional accounting returnees experiencing a good fit with their home country career, with the accompanying realisation that they would sacrifice career benefits upon re-expatriation; thus, they will be more satisfied with their current career.

To enhance career satisfaction resulting from employee experiences in the repatriation process, employers also need to support returnees by providing a more effective cross-cultural work readjustment process. This includes designing repatriation programs that focus on employee experiences (Itam and Ghosh, 2020) by offering information about working environments and career opportunities and helping returnees to develop realistic career expectations, thus reducing their reverse cultural shock. Our study demonstrates that these programs should help improve career fit (e.g., by developing meaningful career pathways that recognise international experience) and reduce career sacrifice (e.g., by providing better childcare support for returnee parents). Further, as cross-cultural work readjustment partially mediates the effects of career fit and career sacrifice on career satisfaction, in addition to HR managers, it is important that line managers are involved in these programs because their management practices are critical for helping returnees readjust better, thereby leading to superior employee outcomes (Fu, Hou and Sanfilippo, 2017).

Finally, as types of international workplaces affect professional returnees' career satisfaction, domestically headquartered accounting firms need to place greater emphasis on organisational support and working conditions to reduce the barriers to returnees' career development and enhance their career satisfaction.

Limitations and future research

Our research contains some limitations, which provide a basis for further work. First, the research was cross-sectional in nature, thereby limiting our ability to infer cause–effect relationships between variables. Future work utilising a longitudinal research design can address this issue. Second, the snowball sampling strategy may have led to sampling biases, which future research should attempt to address through alternative strategies. Further, as only 17 out of 139 respondents (12%) had returned from collectivist countries, analysis by subsamples was not possible; hence, future studies should be conducted based on larger sample sizes from collectivist countries. Finally, the study focused on antecedents of career satisfaction of a sample of professional accounting returnees in one emerging economy

country, Vietnam. Future research could compare career satisfaction among professionals in different emerging countries and between different professional occupations.

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FIGURES

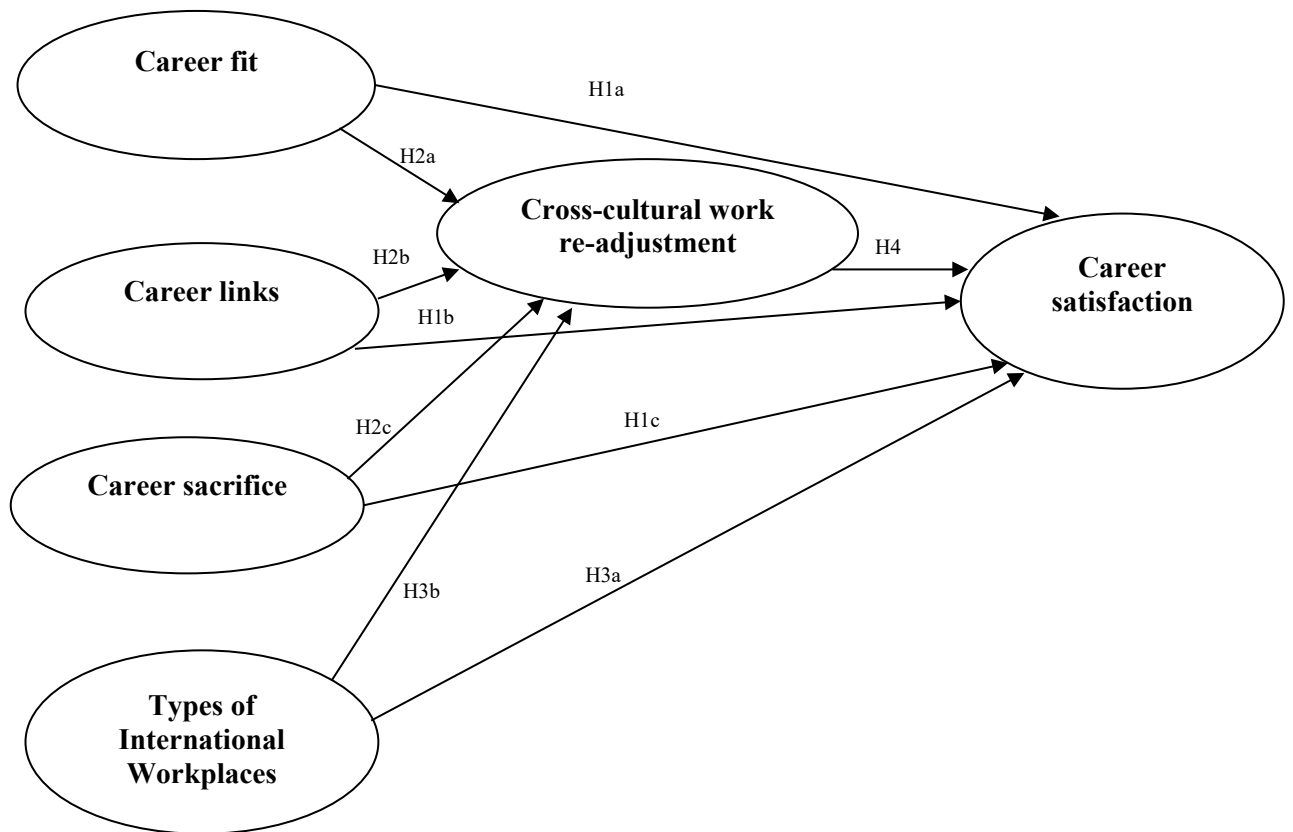


Figure 1. Proposed conceptual model

Note: H5a, H5b, H5c, and H5d refers to the mediation of work readjustment on the effects of career fit, career links, career sacrifice and types of international workplaces on career satisfaction.

Control variables: age, gender, tenure, length of time spent overseas and length of time since return.

TABLES

Table 1: Sample profiles

		N	Percent			N	Percent
Age	20-25	29	21	Length of time since return	Up to 2 years	58	41
	26-30	55	40		2 to 3 years	22	16
	31-35	42	30		3 to 4 years	16	12
	Over 35	13	9		4 to 5 years	18	13
	Total	139	100		More than 5 years	25	18
						Total	139
Gender	Male	58	42	Tenure	Up to 2 years	62	45
	Female	81	58		2 to 5 years	51	37
	Total	139	100		5 to 10 years	20	14
Length of time spent overseas	1 to 2 years	63	45	> 10 years	6	4	
	2 to 3 years	26	19	Total	139	100	
	3 to 4 years	22	16	Types of international workplaces	Foreign	70	50
	4 to 5 years	11	8		Local	69	50
	> 5 years	17	12				
	Total	139	100				

Table 2: Summary of the measurement of key constructs

Constructs	Definition	Number of items	Adapted from
Career fit	Returnees' perceived compatibility or comfort with their careers in Vietnam	4	Tharenou and Caulfield (2010)
Career links	Returnees' connections with the institutions that they have gained through their career	2	Tharenou and Caulfield (2010)
Career sacrifice	Returnees' perceived cost of material or psychological benefits that may be forfeited by leaving their careers in Vietnam	3	Tharenou and Caulfield (2010)
Cross-cultural work readjustment	Returnees' adjustment to their work in Vietnam after their return to Vietnam	4	Black and Gregersen (1991)
Career satisfaction	The degree of returnees' satisfaction with their career after returning home	5	Greenhaus <i>et al.</i> (1990)
Types of international workplaces	Dummy variable (scored at 0 for returnees working for domestically headquartered accounting firms and scored at 1 for returnees working for globally headquartered accounting firms)	2	

Table 3: Descriptive statistics, correlations and scale reliabilities for scale variables

No.	Variable names	Mean	Std. Deviation												
				1	2	3	4	5	6	7	8	9	10		
1	Age	29.34 ^a	0.16	na											
2	Gender	0.58	0.49	0.004	na										
3	Length of time spent overseas	3.07 ^a	0.57	-0.169*	-0.236**	na									
4	Length of time since return	3.18 ^a	0.69	0.551**	0.049	0.062	na								
5	Career fit	5.24	1.02	0.096	0.172*	0.073	0.154	(0.70)							
6	Career sacrifice	4.05	1.21	0.054	-0.062	0.043	0.074	0.186*	(0.70)						
7	Career links	0.00	0.86	0.429**	0.109	-0.086	0.384**	0.349**	0.105	na					
8	Types of international workplaces	0.50	0.50	-0.272**	-0.023	0.274**	0.058	0.145	0.061	-0.106	na				
9	Cross-cultural work readjustment	5.45	1.14	0.017	-0.027	-0.028	0.069	0.288**	0.250**	0.141	0.044	(0.85)			
10	Career satisfaction	4.39	1.42	0.123	0.138	-0.035	0.167*	0.408**	0.346**	0.172*	0.257**	0.411**	(0.93)		

Notes: Figures in parentheses are Cronbach's alphas; * $p < .05$; ** $p < .01$; na: not available; ^a We calculated the means of these variables from the absolute values in years and calculated the standard deviation and correlations from the natural logarithm of their absolute values.

Table 4: Regression results

Factor and statistics	Cross-cultural work readjustment		Career satisfaction
	Model 1	Model 2	Model 3
Age ^a	-.08	.12	.15
Gender	-.09	.09	.11
Length of time spent overseas ^a	-.09	-.10	-.08
Length of time since return ^a	.05	.03	-.01
Career fit	.26**	.30**	.23**
Career links	.05	-.02	-.03
Career sacrifice	.20*	.28**	.22**
Types of international workplaces	-.01	.26**	.26**
Cross-cultural work readjustment			.28**
F	2.58**	7.52**	8.96**
R ²	.14	.32	.39
Adjusted R ²	.09	.27	.34

Notes: * $p < .05$; ** $p < .01$; ^a age, length of time spent overseas, and length of time since return were natural logarithm values.