

Study on Factors Affecting Accountants Job Stress: Focusing On Self-Efficacy, Job Satisfaction and Work Engagement

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Abstract

This study aims to investigate the factors affecting the relationship between perceived job stress and other variables of professional accountants. The sampling technique uses non-probability sampling, purpose-based sampling method and consisting of the accountants that are practicing their professionals at Turkish Republic of North Cyprus. The data were collected using the demographic questionnaire, job stress scale, general self-efficacy scale, Minnesota job satisfaction scale, accounting education scale, accounting ethics scale, self-perceived employability scale and work engagement scale(UWES).

Keywords: Job stress, Job satisfaction, Self-efficacy, Accounting education, Accountants, Work engagement

INTRODUCTION

Accounting is very important in today's world economy to have stable economy. Even during the covid-19 pandemic period, that has various impacts all over the world, after the health sector, accounting sector is the second most important that keeps running. This is why analyzing the behavior of accountants are very important as they are the key to run stable economy (Rinaldi et. al, 2020). Accounting provides financial information to anyone who needs accounting knowledge inside and outside the business. Accounting collects, records, classifies, summarizes, analyzes and comments about transactions that create changes on the assets and resources of the enterprise that can be expressed in terms of money. Thus, individuals benefit from accounting information data in making future decisions. In other words; It is not possible for business owners, business partners, government or third parties to obtain accurate information about the future of institutions and organizations whose accounting and accounting system is not kept properly, and in such a case it is impossible to make a decision about their future strategy. Accounting is one of the most important tools used in the decision process within the business.

Accounting is a field that is fulfilled by its specialist. Therefore, the accountant should be able to use the necessary specialist knowledge in the best way. Thus, accountancy professions are the basis of the accounting information system. As a result of showing and fulfilling of accounting profession both Ministry of Finance and taxpayers benefit from this process (Altan, 2004).

Effective accounting and financial communication is of great importance in today's business world. The accounting profession has an old history among other professions. For this reason, it is one of the most important and respected professions in the world. It should be pointed out that, an important issue that will increase reputation is that accountants also take into account the ethical dimension in their accounting practices. However, the importance of accounting in our country has been lately understood (Bektöre, 2003).

Providing accurate, reliable, impartial, independent information by professional accountants is based on the responsibility of enlightening the public. Because of this, there is no absolute customer satisfaction in the accounting profession. Professional members should be equipped in terms of personal qualifications, professional qualifications, professional awareness and ethical qualifications to fulfill their responsibilities in the best way. For this reason, members of the profession should take these subjects in their fields of education, and continue

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their in-service training in the form of continuous training after starting their profession (Akdoğan, 2003)

Due to the nature of the accounting profession; being based on an intellectual activity and requiring constant attention has makes it stressful professions. When this situation is examined in terms of accounting professionals; It is a known fact that the level of stress experienced in the work environment has an intense effect on accountants. It is important to increase job satisfaction by reducing the stress level in accounting professionals. The regulation of working conditions and working environment in accounting professionals is ensured by meeting the psychological, economic and social needs of the professionals and minimizing the problems that may arise in business life. For this reason, it is important to determine the factors that cause stress in accounting professionals and to reveal the relationship between these factors and their job satisfaction levels (Kayihan et al., 2015). In this study, it is aimed to offer solutions to these issues by considering the factors affecting the work stress of accounting professionals. An attempt was made to comment in the light of the findings obtained from the survey results.

Job stress, that causes many positive and negative effects on employees and institutions, is defined as follows in studies on this subject. According to Selye, who first used the concept of stress defined it is as the reaction of the organism to external factors resulting in adaptation or incompatibility (Özkaya et al., 2008; Kayihan et al., 2015). Stress is also expressed as the deterioration caused or created on the organism (Lazarus, 1993). Work-related stress is a vital factor to job satisfaction (Hoboubi et al., 2017). It often affects individual and organizational issues, including performance, job satisfaction, and organizational commitment (Beheshtifar et al., 2011). Job satisfaction, is the positive feelings an individual shows towards his / her job (Locke , 1976) In this sense, Individuals who are satisfied with their jobs are more likely to love their work and the work they do (Özpehlivan, 2018). There is a strong opinion that there is a positive relationship between employee satisfaction and productivity (Okanya, 2007; Mafini and Pooe, 2013). Engagement to work, is the satisfaction and commitment to work (Schaufeli and Bakker, 2004). It is related to good health and motivated and energetic participation that affect work-related activities like job satisfaction (Aларcon and Lyons, 2011). Schaufeli and his colleagues addressed work engagement in

three dimensions which are vigor, dedication and absorption (Schaufeli et al., 2002). Self efficacy, is the judgment and belief about oneself about how successful an individual can be in overcoming difficult situations in the future. (Bandura, 1977, 1986, 1995, 1997). In the study conducted by Lee and Song in 2010, to reduce job stress, people's emotional intelligence and self-efficacy should be improved. Self-efficacy should strengthen as a role of mediation between emotional intelligence and work stress. Employability is defined as the one's perception of his or her chance for obtaining employment in accordance with his/her level of knowledge and skills (Berntson & Marklund, 2007). Accounting Education is a constantly changing processes, depending on the development of the economy. It is very important for the one's who are practicing accounting to be well equipped with updated information (Sharon Burnett, 2003). According to findings, there is a consistent association between low levels of education and high levels of work stress (Lunau, et. al, 2015). Accounting Ethic; is related with set of professional principles formed by accountants and accepted by parties related to accounting (Adkins and Radtke, 2004).

METHOD

In this research, quantitative method was used to measure the relationship between stress and other variables such as Socio-demographic characteristics, work engagement, self-efficacy, and employability, the effect of accounting errors and fraud, level of accounting education of the professional accountants. In the questionnaire, each answer has a numerical equivalent. Likert scale is used. The reason why the likert scale is preferred by many researchers is that it has high validity. Even if the number of units used is very low, its reliability and validity is high. A total of 201 questionnaires were given and collected to those who are practicing accounting as an accountant. Therefore, the sample of this research consists of 201 accountants in TRNC in 2020.

Data Collection Tools

In this research, the Socio-demographic information form, Perceived employability scale, Work engagement scale (UWES), Job stress scale, and General self-efficacy scale, Minnesota job satisfaction scale, Accounting education scale and Accounting ethics scale as data collection tools were used. Detailed information about the instruments that were used to collect data are presented below.

Socio-demographic information form

A demographic questionnaire was used for collecting personal details including gender, age, marital status, work experience, income levels, level of education, type of accounting licence they held and the most recent training time on accounting.

Perceived employability scale

The Perceived Employability Scale is a 16-item questionnaire where consists of 2 sub dimensions: "internal employability" and "external employability". Both internal and external dimensions contain 8 expression. The scale was developed by Rothwell and Arnold in 2007 and it was adapted to Turkish by Gercek and Elmas Atay in 2017. It is aimed to measure one's own thoughts on how much employability an individual will be in the labor market. Perceived internal employability is related to the employability of the individual in the organization where he / she works and external employability is related to perceived external employability. Respondents are asked to select the best one for each item. After factor analysis results of on 16 Rothwell and Arnold's (2007) study, it has been decided that some expressions should be omitted. In the final version of the scale, there are total of 10 items. In this version of the scale, four of the items identifying internal employability whereas six of them are representing external employability. The overall employability scale is 0.83 for the Cronbach alpha value, 0.72 for internal employability and the Cronbach alpha value of external employability is 0.79. The scale is a 5-point Likert scale from 1 to 5 where 1 represents (I strongly disagree) and 5 represents (I strongly agree). In the Turkish version of the scale, the scale is written by experts who are knowledgeable about the measurement tool, using back translation. In the scale, items 16, 12, 14, 11, 15 and 13 represent external employability, and items 5, 3, 6 and 7 represent internal employability.

Work engagement scale

To assess work engagement, Utrecht Work Engagement Scale (UWES) was used which was developed in 2003 by Schaufeli and Bakker. The Work Engagement Scale consist of 9 items and are grouped into three subscales. These subscales are aimed to measure: vigor (3 items), devotion (3 items) and absorption (3 items). The scale is a 7-point Likert-type scale. The items are ranged from 0 (never) to 6 (every day). Higher scores shows high levels of work engagement in the participants. The scale was published in eleven

languages. The original version of this scale consist of 17 items (Schaufeli, et al., 2002): vigor (6 items), dedication (5 items), and absorption (6 items). Vigor indicates high energy and mental endurance during one's work to spend efforts willingly and to resist difficulties. Dedication indicates a sense of excitement, inspiration, honor and drive of an individual against to the work done. Dedication indicates the high level of concentration which makes one's feeling buried to the work done in such a way that having difficulty in separating (Schaufeli et al., 2002). The scale was adapted into Turkish by Özkalp and Meydan in 2015. In their study, the Cronbach's Alpha Coefficient of the vigor sub-dimension was found to be 0.80. The devotional sub-dimension Cronbach's Alpha Coefficient was 0.79 and the absorption sub-dimension Cronbach's Alpha Coefficient was found 0.64. The Cronbach's Alpha Coefficient of the scale was determined as one dimensional as 0.83. Examples of items in the scale are "At my work, I feel bursting with energy", "I am enthusiastic about my job" and "My job inspires me". There is another version of 3- item version of UWES which measures reliability and validity of work engagement, but as it was aimed to measure sub-dimensions of work engagement, 9-item scales was preferred to be used in this study. (Schaufeli et al., 2017).

Job stress scale

Job stress scale is related to measure psychological and psychosomatic symptoms caused by stress experienced by the employee at work. The scale is designed to analyze in what extend the stress of one's experienced on his/her mind and determines if it leaves her/him sleepless at night. It consist of 7 items. It is 5 point likert scale. It is ranged from (1) Strongly Disagree to (5) Strongly Agree. As a result of testing the reliability of the job stress scale, Cronbach Alpha reliability coefficient is ranged from 0.71 to 0.89 (Cropanzano, Howes Grandey Toth, 1997; Grandey and Cropanzano, 1998; Kacmar, 1999; Netemeyer et. al, 1990; Sanchez and Brock, 1996). It was adapted to Turkish by Ergün and Çelik's in 2015.). In addition to this, If an evaluation is made in terms of the subject, it has been determined that there is a positive correlation between work stress in the work done, uncertainty about the role, conflict in work and family life, stress due to family, resignation from work (Grandey and Cropanzano, 1999).

General self-efficacy scale

It was developed by Jerusalem and Schwarzer in 1979 in German. It determines the level of general

self-efficacy perception. It can be applied to a wide range of age groups from adolescents to adults. The test should not be applied to the people below the age of 12. The scale is available in 33 languages. It consists of 10 items and it does not have a sub-factor. The scale is a Likert type scale. High scores on the scale indicated positive (high) self-efficacy perceptions where as low scores indicates negative (low level) self-efficacy perceptions. It was adapted to Turkish by Yeşilay in 1996. Several studies indicated that it has high reliability and validity (Schwarzer et al., 1997; Schwarzer et al., 1999; Leganger et al., 2000). In the original study, the Cronbach Alpha coefficient of the scale is .82. In the study conducted by Yeşilay (1996), the Cronbach- Alpha coefficient of the scale was .83 (Erol, 2016). The study which was carried out by Tayfur (2006), it was determined that the scale is highly reliable (Cronbach Alpha = 0.88). In another study by Korkmazürek and Tokat in 2008, they have identified as the scale Cronbach's alpha value of 0.87 (Okutan and Kahveci, 2012)

Minnesota job satisfaction scale

The Minnesota job satisfaction scale was used to determine job satisfaction levels. Minnesota Satisfaction Questionnaire-MSQ), was developed first in 1967, by P.V. Dawis, D.J. Weiss, G.W. England, L.H. Developed by Lofquist (Hirschfeld, 2000). The Minnesota job satisfaction scale consists of 20 expressions which determines the level of general satisfaction, intrinsic satisfaction and extrinsic satisfaction internal. The scale is 5- point likert scale, ranging from 1 (very dissatisfied), 2 (dissatisfied), 3 (neither satisfied nor dissatisfied), 4 (satisfied) and 5 (very satisfied). In the scale, to measure intrinsic satisfaction the average of items 1, 2, 3, 4, 7, 8, 9, 10, 11, 15, 19, 20 and to measure the extrinsic satisfaction level average of items 5, 6, 12, 13, 14, 16, 17, 18 are taken. The general satisfaction level is the average of all 20 items. Cronbach alpha coefficient for the scale is tested and found to be 0.91 (George and Zakkariya, 2015). Minnesota Job Satisfaction Scale has high validity and reliability. The scale was adapted to Turkish by Baycan in 1985, The Cronbach's Alpha value was found to be 0.77, and found 0.87 by Özdayı in 1990 and Adıgüzel et. al in 2012 found it as 0.87 (Heybeli et. al, 2014).

Accounting education scale

The scale is developed to measure the education levels of professional accountants by İbadov in 2018. There are 18 questions in the survey. It is aimed to measure the levels of

education of professional accountants. It is divided into 9 different accounting fields. These areas are; Computerized Accounting ,Corporate Accounting, Cost Accounting, General Accounting , Management Accounting, Accounting Audit, Financial Statement Analysis, , International Accounting and Tax Accounting. In the scale there are 36 questions to measure business expectation and perception of business. In order to measure the perception level of enterprises in personnel and personnel candidates who have received accounting education in universities, there are 18 questions that will determine the perception of the knowledge of accounting personnel in 9 different accounting areas, each consisting of 2 questions. As the Cronbach's Alpha Coefficient of the scale was determined as 0.86, it is understood that the data is reliable. The scale is 5-point Likert-type scale was used. It is ranged from (1) I strongly disagree (1) to (5) I strongly agree.

Accounting ethics scale

Accounting ethics scale developed in 2017 by C. Kızıl and A. Din was used to assess, the opinions of the members of accounting, about accounting ethics, errors and fraud. The scale was used to examine the level of accounting ethics. There are 5 point Likert type questions which are ranged from (1) I absolutely disagree to (5) strongly agree aimed at determining the situations that the professional accountants encounter with professional ethics, errors and fraud . The questionnaire form used and utilized for the research consists of 30 questions in total.

COLLECTION OF DATA

The data were collected through questionnaire that consist of 8 sections. Personal details of the people who participated in the study are collected in the first section in order to perform the descriptive analysis of demographical characteristics, job stress scale, Minnesota Job Satisfaction Scale, Work Engagement Scale (UWES), Perceived Employability Scale, General Self-Efficacy Scale, Accounting Education Scale and Accounting Ethics Scale are all measured respectively. Questionnaires were given to the ones who are practicing accounting as an accountant in the working universe. These people were informed about the objectives of the study and the questionnaires, which are data collection tools, with an informed consent form before starting to answer the questionnaire that were given to them.

DATA ANALYSIS

In the research, it was aimed to measure and evaluate the relationship between stress of the

professional accountants and other variables like job satisfaction, self-efficacy, work engagement, perceived self-employability, level of accounting education, and accounting errors and tricks that may affect the strength and direction of the relationship between these variables. The database of the research was created in the SPSS 21 package program and incorrect or missing codes were cleared. After the database was created, final analyzes were carried out based on the answers given by 201 participants to the survey questions.

The normality test was performed because the sample group was not large. As a result of the test, it was determined that the mean scores of the scale were not normally distributed, and the differences of the accounting professionals in terms of socio-demographic variables and the scales used in the study were made by the non-parametric test Mann Whitney U and Kruskal Wallis analysis.

FINDINGS

As it can be seen in Table 1, 76,6 % of the participants are female and %23.4 are male, and mostly their ages are between 20-40 years old. Most of them are getting salary above the minimum wage. When the title of the accountancy professionals were examined, there were more people who have title B (Public Accountants) than having title A (Chartered Accountants).

Table 1. Distribution of professional accountants by their socio-demographic characteristics

Demographic variables	N	%
Gender		
Female	154	76,6
Male	47	23,4
Age		
20-30 age	72	35,8
31-40 age	84	41,8
41-50 age	36	17,9
51-60 age	5	2,5
61 years old and above	4	2
Monthly income		
Minimum wage	45	22,4
Above minimum wage	156	77,6
Education status		
High school	48	23,9
University	69	34,3
Associate	52	25,9
Master	32	15,9
Title		
Has A certificate of authorization	26	12,9
Has B certificate of authorization	98	48,8
No title	77	38,3
Time of education about accounting		
1-6 month ago	9	4,5
6-12 month ago	12	6,0
12-24 month ago	43	21,4
24 month and above	137	68,1

Table 2. Normality distribution and reliability analysis for scales

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	Df	Sig.
Work stress	,086	201	,001	,985	201	,026
Self-sufficiency	,083	201	,002	,970	201	,000
Job satisfaction	,073	201	,010	,957	201	,000
Accounting education	,115	201	,000	,976	201	,002
Accounting ethics	,100	201	,000	,975	201	,001
External employability	,115	201	,000	,910	201	,000
Internal employability	,154	201	,000	,929	201	,000
WE Vitality dimension	,182	201	,000	,909	201	,000
WE Devotional dimension	,176	201	,000	,868	201	,000
WE absorption dimension	,217	201	,000	,811	201	,000
External employability	,152	201	,000	,955	201	,000
Internal employability	,170	201	,000	,933	201	,000

When the normality distribution was examined for scales, it does not have a normal distribution since p-values are <0.5. That's why we will refer to non-parametric tests.

Reliability analysis

When the reliability of our scale is tested completely, since it is 0.90 <0.941 <0.99, its reliability is very high.

Table 3. Relationship between job stress, self-efficacy, job satisfaction, accounting education, accounting ethics, employability sub-dimensions and work engagement sub-dimensions.

Cronbach's Alpha	N of Items
,941	87

		1	2	3	4	5	6	7	8	9	10	11	12
1.Job Stress	r	1,000	-,372**	-,019	-,338**	-,088	-,127	,091	-,330**	-,371**	-,297**	-,074	-,040
	p	.	,000	,790	,000	,212	,073	,198	,000	,000	,000	,295	,574
2.Work engagement	r		1,000	,513**	,646**	,467**	,195**	-,074	,900**	,936**	,831**	,381**	,389**
	p		.	,000	,000	,000	,006	,295	,000	,000	,000	,000	,000
3.Self -efficacy	r			1,000	,449**	,493**	,231**	-,106	,519**	,420**	,404**	,460**	,396**
	p			.	,000	,000	,001	,133	,000	,000	,000	,000	,000
4.Job satisfaction	r				1,000	,664**	,312**	,072	,579**	,588**	,591**	,587**	,529**
	p				.	,000	,000	,310	,000	,000	,000	,000	,000
5.Perceived employability	r					1,000	,430**	,008	,410**	,385**	,469**	,875**	,886**
	p					.	,000	,912	,000	,000	,000	,000	,000
6.Accounting education	r						1,000	-,103	,199**	,179*	,134	,287**	,421**
	p						.	,146	,005	,011	,057	,000	,000
7. Accounting ethics	r							1,000	-,034	-,126	,025	,053	,022
	p							.	,634	,075	,725	,459	,757
8. Vigour Dimension	r								1,000	,766**	,687**	,366**	,315**
	p								.	,000	,000	,000	,000
9. Dedication Dimension	r									1,000	,679**	,314**	,320**
	p									.	,000	,000	,000
10. Absorption Dimension	r										1,000	,353**	,400**
	p										.	,000	,000
11. External employability	r											1,000	,661**
	p											.	,000
12. Internal employability	r												1,000
	p												.

Table 4. Job stress and job satisfaction results on work engagement and self-efficacy

Variable	B	SE	B	t	P	ΔR^2	Adjusted R ²	F
*Job stress								
Model 1								
Constant	4,69	,309		15,22	.000			
Job satisfaction	-,465	,076	-,396	-6,08	.000	.157	.152	F(1;36,95)
Model 2								
Constant	4,77	,303		15,74	.001			
Job satisfaction	-,232	,107	-,198	-2,18	.030	,195		
Work engagement	-,210	,068	-,279	-3,07	.002		,187	F(2;23,99)
* Job stress								
Model 1								
Constant	4,69	,309		15,22	.000			
Job satisfaction	-,465	,076	,396	-6,08	.000	.157	.152	F(1;36,95)
Model 2								
Constant	4,13	,394		10,49	.001			
Job satisfaction	-,552	,085	-,470	-6,50	.001	.178		
Work engagement	-,224	,099	-,167	2,26	.025		.170	F(2;21,43)

A negative correlation was found between job stress and engagement, job satisfaction, vigor dimension, dedication dimension and absorption dimension. A positive significant correlation was found between the sub-dimensions of being engaged to work with self-efficacy, job satisfaction, accounting education, employability sub-dimensions. A positive significant correlation was found between self-efficacy and job satisfaction,

perceived employability, accounting education, vigor dimension, dedication dimension, absorption dimension, external and internal employability. A positive significant correlation was found between job satisfaction and perceived employability, accounting education, vigor dimension, dedication dimension, absorption dimension, external and internal employability. A positive significant correlation was found between the perceived

employability and accounting education, vigor dimension, dedication dimension, absorption dimension, external and internal employability. A positive significant correlation was found between the vigor dimension and the dedication dimension, absorption dimension, and internal and external employability. A positive significant correlation was found between dedication dimension, absorption dimension, and internal and external employability. A positive significant correlation was found between absorption dimension and internal and external employability.

The mediator role of work engagement and self-efficacy on job stress and job satisfaction was examined by multiple regression analysis. It was determined that the level engagement and self-efficacy, in the relationship between job satisfaction and job stress

CONCLUSIONS IMPLICATIONS AND RECOMMENDATIONS

Job stress has a vital importance on productivity and also profitability of businesses as it directly affects one's performance. Generally, accounting professionals work under a stressful work environment, as they need constant attention and a pressure to be 'always on'. For this reason, in this study it is aimed to measure the factors that affects stress of accounting professionals. When the literature is analyzed, stress leads to cause depression, irritation, anxiety, exhaustion and thus lower self efficacy and decrease job satisfaction (Sen, 2008). The results of this study support and consistent with other studies that job satisfaction has an inverse relationship with job stress (Singh 2007; Langford, 1987) and also job stress has a negative correlation with work engagement (Bakker et al., 2010; Demerouti & Bakker, 2011; Schaufeli & Bakker, 2004; Işıklar, 2013). According to the findings, employees who are not engaged in work, show both a higher level of work stress and dissatisfaction as being engaged has a mediating role (Salahudin et al., 2016). In this study, findings are consistent with previous research which shows a negative correlation between self efficacy and work stress (Azman et al., 2015). According to the literature, self-efficacy makes a difference in people's way of thinking, feeling and behavior. A low in sense of self-efficacy is associated with a person's sense of depression, anxiety, and helplessness (Schwarzer and Hallum, 2008)

In sum, the present findings help elucidate the relationship between job stress and other variables that are affecting the professional accountants in TRNC. There are many studies in the literature

especially with the service sector but not many with accounting professionals who are one of the key elements of economy. The study is limited to the professional accountants in Northern part of Cyprus. Future studies must show whether the findings can be replicated in Southern part of Cyprus or to a bigger geographic area. The survey was conducted with 201 participants, which is one of the important limitation in this research. It is suggested that the study be expanded to a wider society. In order to prevent and decrease the stress level of accountants, the supporting programs like professional mental health support is advised to be given by professionals that are appointed by the government. By this way, this could make them to increase their confidence, motivation which makes them to feel better and more valuable that leads to do current job better. The state has to transfer all its work in the online system in order for things to go faster for saving time which means saving money. In addition to all these, Chamber of Accountants can establish an educational program to make them learn how to cope positively or establish on-line call system for emergency problems of the accountants.

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