

The Practice for Perception of Factors That Affecting the Accounting Professional's Engage in Work

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ABSTRACT

This study targets to investigate the perception of the factors that aim to ensure that professional accountants are committed in useful engagement. The sample of the study is a non-probability sampling type, purpose-based sampling method and consisting of the professional accountants of the Turkish Republic of North Cyprus. The socio-demographic information formula was obtained through Perceived Usability Scale, Job Start Scale, Job Stress Scale, General Self-Efficacy Scale, Minnesota Job Satisfaction Scale, Accounting Education Scale and Accounting Ethics Scale

Keywords: Work stress, job satisfaction, self-sufficiency, accounting training, employability, accounting ethics.

INTRODUCTION

Accounting has been defined as a field of study and science, which has carried out very important functions from the past to the present and the importance of it is increasing. In other words, Accounting; is a science and art that records financial transactions in terms of money, classifying, summarizing and interpreting the results in a meaningful way. When considered in terms of accounting, basic duties and meaning, the events that create changes in the existence and / or resources of the businesses and which can be explained in monetary terms are recorded as the documents of their documents, classified, presented in the form of a report and presented to the benefit of the relevant persons and institutions. As a result of all these definitions about accounting, it is concluded that accounting undertakes the responsibility to make notifications to the relevant persons and institutions and realizes this notification through financial summary tables (Öztürk, 2012).

The accountancy profession has been accepted by the majority of society for many years as a profession that calculates the taxes that businesses and / or institutions are liable to pay. However, people working in the field of accounting are professionals who calculate the taxes of the institutions and record their economic activities, making this data that can be used in the decision-making period (Altan, 2004).

In this context, the concept of accounting is a way of thinking, and since its infrastructure is based on a certain balance, it has made balanced thinking a way of life. While the accounting profession is considered only as the art of keeping records and the professional accountant as the person who performs this art, the importance of the business information system has increased considerably as a result of the developments in information technology. In this context, professional accountants have become very important as information producers and managers in businesses (Karacaoğlu, ve Çetin, 2015). In today's world, saving accounting from the chaos caused by different practices arising from the customs and traditions of countries is accepted as the primary duty of accounting standards. Another point that damages the reputation and reliability of the accounting profession is the mistakes and frauds made in the field of accounting. International organizations are constantly working to detect and prevent all these mistakes and fraud (Dalğar and Tekşen, 2014). Efficient operation and continuous development of businesses, which are the cornerstone of economic structures, depends on a well-organized and well-managed accounting and auditing system (Stuckey, Mullan-Jensen, Reach, Burns, Piana, Vallis, & Peyrot, 2014).

Considering that the efficient and healthy functioning of the economic and financial order depends on professional accountants, the accounting profession is among the most important occupational groups for the state and businesses. Along with the changes in the economy, the fact that the audit qualities come to the forefront as

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well as financial reporting has also placed important responsibilities on individuals working in this field (Kalaycı and Tek Şen, 2006). As a result of the responsibilities imposed, contradictions in value judgments, disagreement in rules and decisions, and professional problems are observed in this field. Despite the problems experienced by the profession, he/she has to continue his/her activities by adhering to the rules of professional ethics (Ayboga, 2003).

Members of the profession are regarded as individuals who have responsibilities towards the society, the state, their colleagues and taxpayers, especially to themselves (Tükenmez and Kutay, 2005). These responsibilities are; discretionary responsibility is differentiated into legal responsibility, ethical responsibility and economic responsibility (Karasioğlu & Altan, 200; Kırloğlu, 2003).

Acting with the awareness of all these defined responsibilities, individuals strive to produce understandable, clear and reliable information independently. While carrying out all these activities in order to produce information, the individual encounters different problems in his/her working life and expects related parties to offer solutions to these problems. The accountancy profession is carried out in a self-sacrificing manner despite the problems faced by the members of the profession who truly love this profession in our country (Yereli, 2006). In this study, it is aimed to offer solutions to these issues by addressing the factors affecting the engagement of professional accountants operating in the Turkish Republic of Northern Cyprus (TRNC). In the light of the findings obtained according to the survey results, comments were tried to be made.

Job Stress: Considering the intense working conditions of individuals in today's world, the concept of "stress" is frequently seen in organizations with the factors such as the fact that most of the individuals spend their time in the workplace, and environmental stimuli are present in the organizational environment, and it appears as the concept of "job stress" in organizations (Chaulagain & Khadka, 2012). **Job Satisfaction:** The happiness of the employees is defined as the positive emotions experienced by the person after evaluating the job and the emotional response to the person's job (Mordelet, 2013). **Engage to Work:** The concept of engaging in work refers to the person's high energy and commitment to work. People who engage in work see their work as meaningful, important and inspiring. Therefore, they are proud of their work and love their job

(Arslan & Demir, 2017). **Employability:** It is defined as the ability of a person to have a level of knowledge and skills that can be placed in a job that he / she can work and the ability to maintain this situation (Neuman, 2014). **Self-Efficacy:** It is defined as the person's realization and awareness of his/her own abilities and capacities. It is his perception of whether he/she can do something. There is no model. It is when the person perceives his / her own competence. **Accounting Education:** Accounting education is very important for the implementation of the accounting profession. The status and quality of accounting education directly affects the image of the accounting profession (Özer, Saygılı & Uğurluoğlu, 2015). **Accounting Ethics:** Accounting ethics means serving customers, the public and other practitioners with ethical behavior at high standards.

METHOD

In this research, quantitative research method was used in order to measure and the relationship between professional stress of the professional accountants and work engagement, as well as the analysis of factors such as self-efficacy, employability, level of accounting education, accounting errors and fraud that may affect the strength and direction of the relationship between these variables. The sample of this research consists of 150 professional accountants in TRNC in 2019.

Data Collection Tools

In the research, it was aimed to use the Socio-demographic information form, Perceived employability scale, Work engagement scale, Job stress scale, General self-efficacy scale, Minnesota job satisfaction scale, Accounting education scale and Accounting ethics scale as data collection tools. Information about the data tools used is presented below.

Socio-demographic information form

In the socio-demographic information form; Gender, age, marital status, income level, the program in which they graduate, the time they work, the area they work in, the way they work, whether they choose the profession willingly, whether they choose the profession for the longest time. There are 11 questions covering as below their occupational stress levels and their professional stress levels.

Perceived employability scale

The Perceived Employability Scale was developed by Rothwell and Arnold in 2007 and was

used in the research "Self-Perceived Employability: Development and Validation of a Scale". This scale consists of 2 sub-dimensions: "internal employability" and "external employability". 16 items, each sub-dimension consisting of 8 expressions, were subjected to a validity and reliability analysis. The Turkish adaptation was made by Gercek and Elmas Atay in 2017. In the final version of the scale in the study of the authors, a scale with a total of 10 items, 4 items representing internal employability and 6 items representing external employability, was revealed. 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. For the scale items, a 5-point Likert scale was used as 1 (I strongly disagree) and 5 (I strongly agree). The translation of the scale into Turkish was carried out by experts who know the English and Turkish languages and are knowledgeable about the measurement tool. In the study conducted by Rothwell and Arnold in 2007, it was stated that some items should be removed as a result of the analysis made on 16 items. The scale authors stated that the items that replace the items removed may represent the internal dimension and the external dimension and will not disrupt the construct validity. In this study, it was determined that the items removed as a result of factor analysis were not at a level understandable by the cases, and the remaining items were distinctive in order to measure the internal and external dimensions. Articles 16, 12, 14, 11, 15 and 13 of this scale, which were reduced to 10 items, represent external employability, items 5,3,6 and 7 represent internal employability.

Work engagement scale

The Work Engagement Scale was developed in 2003 by Schaufeli and Bakker. Reliability and validity were tested and the English version of the scale, which was published in eleven languages, was translated into Turkish. The validity and reliability study of the scale in Turkish was carried out by Özkalp & Meydan in 2015. The Work Engagement Scale was evaluated in 3 sub-dimensions, each consisting of 3 items. It consists of 9 items: vigor, devotion and absorption. In the valuation scales, a 7-point Likert-type scale, "never (1) and often (7)", was used. It was determined that the Engagement Scale had a one-dimensional and three-dimensional structure, and had high internal consistency and validity (Schaufeli & Bakker, 2003). 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. In accordance with the validity and reliability analysis in this study, it was determined that the version of this scale translated into Turkish is valid and reliable measurement tool both as one-dimensional and 3-dimensional scales. However, the findings of correlation and factor analysis are thought to coincide with the sub-dimensions of the devotion and vigor of the scale translated into Turkish Bakker and Schaufeli's work and other studies examining engagement with work (Sappala et al., 2009; Balducci et al., 2010) support this concern as they reach the correlation coefficients of approximately 0.80 to 0.90. It should be taken into account that the assimilation sub-dimension may be inadequate to measure "concentrating on work, self-immersion". The results of factor analysis show that the three-dimensional structure is not clearly decomposed. This situation was reported by Sonnentag in 2006. Schaufeli et al. Suggest that the short form of the Hiring Engagement Scale should be preferred more (Schaefeli et al., 2003, 2006, 2009 and 2010).

Job stress scale

It was developed by House and Rizzo in 1972. The job stress scale consisting of 7 items was adapted to Turkish in 2006 by Efeoğlu. The Job Stress Scale measures the psychological and psychosomatic symptoms associated with the stress experienced by the employees at workplaces. It is designed to determine the extent of the employees' occupation stress in their workplaces (Efeoğlu, 2006). Cronbach Alpha reliability coefficient for work stress was obtained as 0.82. It consists of one dimension. A 5-point Likert type scale was used. It is observed that alpha values varied between 0,71 and 0,89 in the reliability studies related to work stress. (Cropanzano, Howes Grandey and Toth, 1997; Grandey and Cropanzano, 1998; Sanchez and Brock, 1996). On the other hand, if an assessment is to be made in terms of reliability, it has been determined that there is a positive correlation between work stress, uncertainty about the role, conflict in work and family life, stress due to family, resignation from work (Grandey & Cropanzano, 1998).

General self-efficacy scale

The General Self-Efficacy Scale was developed in 1981 by Jerusalem and Schwarzer to determine the level of general self-efficacy perceptions of the

cases. The adaptation for Turkish of the Self-Efficacy Scale, which is the original language to German, was made in 1996 by Yeşilay. There are 10 items in the scale and these items are gathered in a single dimension. It has been confirmed by several studies that this scale has high reliability and validity (Leganger et al., 2000; Schwarzer et al., 1997; Schwarzer et al., 1999). According to the results of the study conducted on the participants from five different countries, the Cronbach Alpha coefficient of the scale varies between 0.79 and 0.90, while the Cronbach Alpha value was found to be 0.82 in the study conducted on Turkish students (Luszczynska et al., 2005). The scale Tayfur in 2005 in the translation studies in Turkey that have a high degree of reliability (Cronbach's alpha = 0.88) (Tabak & Güngör, 2010) have identified as the scale Cronbach's alpha value of 0.87.

Minnesota job satisfaction scale

In this study, Minnesota Job Satisfaction Scale was used to measure the job satisfaction levels of working individuals. It was developed in 1967 by Weiss, Davis, England and Lofquist. Adaptation to Turkish was done by Baycan in 1985. As a result of the validity and reliability study, the Cronbach alpha coefficient of the scale was found to be 0.77. In the Minnesota Job Satisfaction Scale, a 5-point Likert scale was used, scored as 1 not satisfied at all, 5 very satisfied. There are no reverse scored items on the Minnesota Job Satisfaction Scale. It consists of 20 items with characteristics that determine the internal, external and general satisfaction levels of individuals. The internal satisfaction sub-dimension includes items 1, 2, 3, 4, 7, 8, 9, 10, 11, 15, 16 and 20. Dividing the scores obtained from these factors into 12 reveals the internal satisfaction score. The second sub-dimension, external satisfaction 5, 6, 12, 13, 14, 17, 18 and 19. contains substances. Dividing the scores obtained from these factors by 8 reveals the external satisfaction score. The general satisfaction dimension includes all the items in the scale. There is no item to be inverted on the scale. In the internal satisfaction sub-dimension, the internal satisfaction profits of individuals such as success, job responsibility, appreciation are measured, while external satisfaction consists of elements such as the mode of control, relations with the subordinates, environmental conditions such as wages or working conditions.

Accounting education scale

The scale developed by Ibadov in 2018 aimed to measure the education levels of professional

accountants. There are 18 questions in the survey to measure the education levels of professional accountants working in 9 different accounting fields. These areas are; General Accounting, Corporate Accounting, Cost Accounting, Management Accounting, Accounting Audit, Financial Statement Analysis, Computerized Accounting, International Accounting and Tax Accounting. In order to measure business expectancy and perception of business, there are 36 questions, each consisting of 18 questions, and the validity and reliability test was performed as a result of the answers given by the accountants to these questions. Cronbach's Alpha Coefficient of the scale was determined as 0.86. This value indicates that the data is reliable. In order to understand whether the expectations of the accounting members working in the workplaces where the said questionnaire is applied are met or not, the aim is to measure the expectations and perceptions of the managers and accountants in the business. It has been tested whether there are statistically significant differences between expectations and perceptions. Afterwards, it is concluded that the expectations are met with more than expectations, if the expectations are lower than the perceptions, the expectations are fully met as a result of being equal, and the perceptions do not meet the expectations as a result. Therefore, the averages of the expectation questions in the second part of the survey and the perception questions in the third part of the survey were calculated. In the second part, the operational expectations of the personnel who received accounting education were investigated with 18 items. A 5-point Likert-type scale was used as I strongly disagree (1) and I strongly agree (5). In the third part, the perceptions of the employees who have received accounting education are examined. In this section, a 5-point Likert-type scale was used as I definitely disagree (1) and I strongly agree (5).

Accounting ethics scale

To examine the opinions of the members of accounting about accounting ethics, errors and fraud. T. Aslan, Assoc. Dr. Accounting ethics scale developed in 2017 by Kızıl and Din was used. The survey consists of two main parts. In the first part, there are 7 items that examine the demographic characteristics of accounting employees, and in the second part, 23 items that determine the situations related to professional ethics, errors and frauds of accounting employees. Part 2 of the questionnaire is 5 point Likert type scale as I absolutely disagree (1) and strongly agree (5). As a result, the

questionnaire used for the research consists of 30 questions in total.

COLLECTION of DATA

The data will be collected through a questionnaire consisting of 8 sections. Introductory Characteristics Form in the first section, job stress scale in the second section, Minnesota Job Satisfaction Scale in the third section, Work Engagement Scale in the fourth section, Perceived Employability Scale in the 5th section, General Self-Efficacy Scale in the 6th section, Accounting Education Scale in the 7th section and 8th's section includes Accounting Ethics Scale. After the survey is ready, it will be applied to the accounting members in the working universe. The accountants will be informed by the researchers about the aims of the

study and the answering of the surveys, which are data collection tools, before they start answering the questionnaire given to them.

Data Analysis

In the research, it was aimed to measure and evaluate the relationship between professional stress of the professional accountants and work engagement, and to examine factors such as self-efficacy, 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 150 participants to the survey questions.

FINDING

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

Demographic variables	N	%
Gender		
Female	114	73,1
Male	42	26,9
Age		
20-40 age	59	37,8
41-60 age	82	41,7
61 years old and above	32	20,5
Monthly income		
Minimum wage	40	25,6
Above minimum wage	116	74,4
Education status		
High school	35	22,4
University	42	26,9
Associate	52	33,3
Master	27	17,3
Title		
Has A certificate of authorization	20	12,8
Has B certificate of authorization	71	45,5
No title	65	41,7
Time of education about accounting		
1-6 month ago	34	21,8
6-12 month ago	14	9,0
12-24 month ago	22	14,1
24 month and above	86	55,1

Individuals with the highest gender were female, 41-60 years of age, income level above the minimum wage and associate's education level participated in the study. When the titles of the

participants were examined, it was found that there were more cases with the title "B" and the training received for accounting was over 24 months.

Table 2. Normality distribution and reliability analysis for scales

	Kolmogorov-Smirnova			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	Df	Sig.
Work stress	,156	143	,000	,952	143	,000
Self-sufficiency	,184	143	,000	,899	143	,000
Job satisfaction	,241	143	,000	,897	143	,000
Accounting education	,171	143	,000	,916	143	,000
Accounting ethics errors and cheats	,192	143	,000	,912	143	,000
External employability	,187	143	,000	,910	143	,000
Internal employability	,154	143	,000	,929	143	,000
WE Vigor size	,188	143	,000	,885	143	,000
WE Devotional dimension	,159	143	,000	,871	143	,000
WE absorption dimension	,189	143	,000	,870	143	,000

When the normality distribution was examined for scales, no normal distribution was detected because $p < 0.05$.

Reliability analysis

Cronbach's Alpha	N of Items
,767	10

When the reliability analysis for scales was examined, Cronbach's Alpha value was found to be 767.

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

		1	2	3	4	5	6	7	8	9	10
1. job stress	r	1,000	,049	-,186*	-,051	,129	-,005	,051	-,193*	-,148	-,173*
	p	.	,518	,018	,538	,124	,947	,526	,012	,056	,025
2. Self-efficacy	r		1,000	,411**	,305**	,050	,275**	,353**	,343**	,393**	,324**
	p		.	,000	,000	,552	,001	,000	,000	,000	,000
3.job satisfaction	r			1,000	,314**	,210*	,356**	,381**	,432**	,521**	,554**
	p			.	,000	,012	,000	,000	,000	,000	,000
4.accounting education	r				1,000	,163	,364**	,278**	,184*	,244**	,131
	p				.	,052	,000	,001	,026	,003	,116
5.Accounting ethics errors and cheats	r					1,000	,089	,046	-,047	-,013	,019
	p					.	,290	,582	,574	,882	,824
6.External employability	r						1,000	,698**	,279**	,411**	,460**
	p						.	,000	,000	,000	,000
7.Internal employability	r							1,000	,259**	,380**	,371**
	p							.	,001	,000	,000
8.WES Vitality dimension	r								1,000	,827**	,620**
	p								.	,000	,000
9.WES Devotional dimension	r									1,000	,696**
	p									.	,000
10.WES absorption dimension	r										1,000
	p										.

When the relationship between job stress, self-efficacy, job satisfaction, accounting education, accounting ethics errors and tricks, employability sub-dimensions and engagement sub-dimensions were analyzed with correlation analysis, there was a significant negative relationship between job stress and job satisfaction, vigor and dedication. A positive correlation was found between self-efficacy job satisfaction, accounting education, external employability, internal employability, vigor dimension, dedication and absorption dimension. A

positive relationship was found between job satisfaction, accounting education, accounting ethics errors and fraud, external and internal employability, and IASS sub-dimensions. A positive relationship was found between the external and internal employability, vigor and devotional sub-dimensions of accounting education. A positive correlation was found between external employability and internal employability subscales and vigor, devotion and absorption subscales.

Table 4. work stress and job satisfaction results on work engagement scale vigor dimension, devotional dimension and absorption dimension.

Variable	B	SE	B	t	P	ΔR2	Adjusted R2	F
*work stress								
Model 1								
Constant	9,27	,731		12,68	.000			
Job satisfaction	-,336	,093	-,275	-3,60	.000	.076	.070	F(1;12,99)
Model 2								
Constant	9,68	,742		13,04	.000			
Job satisfaction	-,223	,104	-,183	-2,14	.033	.106	.095	F(2;9,37)
Vigor size	-,093	,040	-,197	-2,32	.022			
*work stress								
Model 1								
Constant	9,27	,731		12,68	.000			
Job satisfaction	-,336	.093	,275	-3,60	.000	.076	.070	F(1;12,99)
Model 2								
Constant	9,46	,747		12,66	.000			
Job satisfaction	-,269	,109	-,220	-2,47	.014	.084	.072	F(2;7,21)
Devotional size	-,050	.042	-,105	-1,18	.238			
*work stress								
Model 1								
Constant	9,27	,731		12,68	.000	.076		
Job satisfaction	-,336	,093	-,275	-3,60	.000		.070	F(1;12,99)
Model 2								
Constant	9,39	,786		11,94	.000	.077		
Job satisfaction	-,311	,112	,254	-2,78	.006			
Absorption size	-,022	,052	-,038	-,417	,677		.065	F(2;6,55)

The mediating role of the work engagement scale sub-dimensions in the relationship between job stress and job satisfaction total score was examined by multiple regression analysis. It was determined that the level of vigorousness, which is the sub-dimension of work engagement scale, in the relationship between job stress and job satisfaction total score.

CONCLUSIONS IMPLICATIONS AND RECOMMENDATIONS

In this study, it has been determined that the engagement aspect of work engagement has a mediating role in the relationship between job stress and job satisfaction. When the literature is

analyzed, Demirel aimed to investigate the mediating role of engaging in work in relation to professional stress and job satisfaction in her research titled "The Effect of Occupational Stress on Job Satisfaction: Mediation Role of Work Engagement" and according to the findings of the research, it was found that employees who could not engage in work were not satisfied with work. It has been stated that being engaged is an intermediary role (Bal, 2015).

In Esen's study titled "The Employees' Demonstration to the Organization" in 2011, it has been determined that getting hired has an important role on job stress and job satisfaction. In the study conducted by Malekiha and Abedi in

2014, Esen examined the role of demographic characteristics and happiness in engaging in work. Esen stated that being involved in work stress has a role in work stress (Özer et al., 2014).

Although there are studies in the literature on how the society perceives the accountancy profession, no research can be found directly on how the members of the profession perceive their professional roles. In this respect, the results obtained from these and future similar studies will be beneficial for professional accountants to review their perceptions of professional role. The fact that it was carried out only on 150 professional accountants operating in the TRNC is one of the most important limitations of this research. Therefore, it is recommended to conduct studies that examine the wider society. The government is advised to develop solutions, develop policies, and develop public health programs, along with economic solution packages, for the psychological effects of employees on individuals from their business life and the consequences accordingly.

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