PERSONALITY TRAITS, THE LEVEL OF PERCEIVED STRESS AND COPING STYLES IN THE PROFESSION OF AN ACCOUNTANT

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ABSTRACT
Introduction and purpose of this paper. The goal of the conducted study was to verify whether personality traits of persons working in the capacity of an accountant stand out against the entire population, what coping styles are preferred by accountants, and whether they influence the level of stress felt in their professional life.

Material and methodology. To obtain answers to the above questions, 74 women employed in the capacity of accountants, of different age, job seniority, education and position were surveyed. The methods applied were: Perceived Stress Scale PSS – 10, NEO – FFI Personality Inventory, and the Coping Inventory for Stressful Situations CISS questionnaire.

Results. The conducted analysis suggests that the demographic data taken into consideration, i.e. age, job seniority, education, and position are not significantly correlated with personality traits, preferred coping styles, and the level of perceived stress. The persons working in the capacity of an accountant are characterised by higher diligence and lower susceptibility to neurosis in comparison with the average results of the population. The coping style preferred by the subjects was the task-oriented style. Their level of perceived stress was higher than the average results of the population.

Conclusions. The presented results do not give unequivocal answer concerning the causes of higher than standard average level of stress perceived by accountants. Although it remains within the limits of average level, the preferred task-oriented style, high diligence and low susceptibility to neurosis should be conducive to lowering the level of perceived stress. There are probably other factors influencing perceived stress that were not considered in this study.

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INTRODUCTION

It is quite difficult to define ‘stress.’ Until the present day there has been no one generally approved definition of this notion. An individual person requires individual approach. The same difficult situation will cause strong negative emotional arousal bringing on destruction and discouragement in some people, while for others it will be an incentive to act and will contribute to self-development.

The stress related to professional work is the object of growing interest. This trend is the result of the changing economy, working conditions, and the awareness of the effects of stress on both employees and employers. The research conducted into stress and coping with professional stress covers mainly the professions connected with social service, such as medical rescue workers, nurses, or teachers. This study attempts to answer the question concerning the relation between an accountant’s personality and their level of perceived stress and preferred coping styles.

Hans Selye, the pioneer of research into stress, used the term ‘stress’ to describe non-specific reactions of the body to harmful stimuli called stressors (Heszen, Sęk, 2008). Initially, stress was connected with biological and medical sciences. The more research into stress Selye conducted, the more psychological its nature appeared to be. As a result, he distinguished 4 types of psychological stress (Terelak, 1997): hyperstress, hypostress, distress and eustress.

In the quantitative approach, overload stress (hyperstress) appears as a result of excessive stimulation with stressful stimuli. At the other end of the continuum there is deprivation stress (hypostress), which results from a lack or considerable limitation of stimuli.

For an individual, long-lasting distress may have unfavourable effects that are sometimes manifested as somatic and mental problems. For example, negative stress connected with professional life may lead to occupational burnout, which then causes depressive or somatic disorders. Eustress may contribute to individual’s development. A person who feels positive adrenaline is looking for good solutions and often achieves success as a result.

Following the attempts at defining stress, the notion of coping also appeared. In the concept of Lazarus and Folkman, coping was defined as the efforts of an individual taken in order to reduce the internal and external demands that are perceived by that person as taxing or exceeding his or her resources (Wrześniewski, 2004). It means that all efforts aiming to reduce the individual’s discomfort connected with the present situation perceived as unfavourable are forms of coping.

According to the theory of Lazarus and Folkman, evaluation of stress is a two-phase process.

First of all, primary appraisal aims to evaluate the situation as neutral, positive, or negative. Depending on the primary appraisal, secondary appraisal is either made or not (Wrześniewski, 2004). Lazarus and Folkman conducted numerous studies with their collaborators, on the basis of which they differentiated 8 coping strategies (Jankowski, 2006):

- problem-focused strategies:
  1. striving for confrontation – it helps gain more insight into the problem or difficult (stressful) situation;
  2. problem-solving;
- emotion-focused strategies:
3. distancing oneself – puts emphasis on suppressing the emotions that appear in the initial phase of the problem;
4. self-control;
5. seeking social support;
6. taking responsibility;
7. escaping – avoiding;
8. positive re-appraisal.

In their studies Lazarus and Folkman showed the correlation between the applied coping strategies and the emotions felt. They proved for example that depending on the preferred coping strategy, the level of perceived disgust/anger, pleasure/happiness, self-confidence (trust/conviction), and also, to a smaller extent, the level of fear was changing without statistically significant differences between various age groups. The differences observed may result from the methodology applied or the life experience of particular persons. Confrontation may serve as an example here – it may be calmer in the case of elderly people and thus it will affect less the emotions felt. (Lazarus, Folkman, 1988).

Every person has their personal resources that they use in their life. Apart from the personality traits, which include temperament among others, the mental and physical condition of an individual are extremely important and so is the social support obtained. All these factors make people react differently to stimuli, even in very similar circumstances.

Nina Ogińska-Bulik (2006) conducted research into the role of personal resources in coping with professional stress, which covered 14 professional groups classified as social service. Her study concerned among others representatives of uniformed services, medical rescue workers, teachers, bank employees, taxi drivers, and managers. The results showed that among the analysed professional groups the highest rate of perceived stress characterised teachers, and the lowest – bank employees. Job seniority influenced the level of perceived stress – the shorter it is, the higher the level of perceived stress. The level of stress felt at work increases also in line with the level of education, yet the results are not statistically significant. Statistically significant differences were observed with regard to personal resources and their influence on the level of perceived stress. The fewer personal resources, the higher the level of perceived stress was. With regard to the preferred coping strategies – the employees choosing problem-focused strategies were characterised by lower level of perceived stress than the employees preferring avoidance-focused strategies.

Studies on stress in the professional group of accountants are conducted extremely rarely. The impact of a person’s mental wellbeing on the reception of stressors, sense of control, and social support among the British accountants was investigated by Daniels and Guppy (1997). Questionnaires were filled out by 244 persona in total. The results obtained suggest there is an influence of a person’s mental wellbeing on the level of received stressors, yet it is not big. However, the correlation between mental wellbeing and depression rate turned out to be statistically significant, which also meant further correlation between a person’s wellbeing and their sense of control.
Coping and the level of stress felt in professional life influence not only our wellbeing and the efficiency of our actions. When an individual does not cope with difficult situations for a longer period of time, occupational burnout may appear. Describing the occupational burnout syndrome, Maslach (2010) points at its high costs incurred by the colleagues, bosses, customers, and families of the persons suffering from this syndrome.

PURPOSE OF THE STUDY

The purpose of this study was to verify whether personality traits of the persons working in the capacity of accountants differ from average results of the population, what coping styles are preferred by accountants, and whether they influence the level of stress felt by them in professional life.

MATERIAL AND METHODOLOGY

The study was conducted in the Kujawsko-Pomorskie Province. The sample group were 74 women. The criterion of selection to the sample group was working in the capacity of an accountant.

After presenting the purpose of the study and notification that participation in it is voluntary and anonymous, a set of questionnaires was distributed among the participants: Perceived Stress Scale PSS-10 (Juczyński, Ogińska-Bulik, 2009), NEO – FFI Personality Inventory (Zawadzki, Strelau, Szczepaniak, Śliwińska, 1998) and the Coping Inventory for Stressful Situations CISS questionnaire (Strealu, Jaworowska, Wrześniewski, Szczepaniak, 2005). The duration of the study depended on individual predisposition of its participants.

Statistical analyses were carried out with the use of STATISTICA 10 PL software. To verify the hypotheses, variables were defined in the first place, normality tests were performed, and descriptive statistics were made. Differences and dependencies were calculated adequately to the character of variables and the research questions asked in statistical tests. The test probability considered as significant was set at p<0.05 and the test probability considered as highly significant was set at p<0.01.

RESULTS

The study covered women working in the capacity of an accountant. The demographic variables taken into account were age, education, job seniority, and the position held. The average age of subjects was 40.24 years and job seniority in the accounting department was 14.69 years. The youngest subject was 23 years old and the oldest woman 62 years old. The shortest job seniority as an accountant was 1 year and the longest 36 years. 27 subjects had secondary education, which accounted for 36.49% of the entire sample group. 47 women had higher education, which accounted for 63.51% of subjects.

The variables taken into account (personality traits, perceived stress and coping styles) were analysed with regard to the subject’s position and education. The results of the verified scales were analysed with Mann-Whitney U test (testing hypotheses
with different distributions) and t-student test (testing hypotheses with different means) depending on the education and position.

No significant differences were observed (p>0.05) in the results analysed with regard to 5 personality traits depending on the position and depending on education.

The mean for the trait ‘susceptibility to neurosis’ was higher for persons working on non-managerial positions. For the traits ‘extraversion’, ‘openness to new experience’ and ‘diligence’ the mean was higher for persons working on managerial positions. The values obtained for the feature ‘conciliatory tendency’ were on a similar level.

In the analyses taking into account the subject’s education, the mean for ‘susceptibility to neurosis’ was slightly higher for persons with higher education than those with secondary education. Both ‘extraversion,’ ‘openness to new experience,’ and ‘conciliatory tendency’ characterised the women with secondary education to a greater extent. The mean for ‘diligence’ was similar for both groups.

No significant differences were observed (p>0.05) in the results of analysed levels of perceived stress depending on the position and depending on education. The obtained means were very similar for both persons in non-managerial and managerial positions. With regard to education, the mean for perceived stress was slightly higher for women with higher education than for those with secondary education.

No significant differences were observed (p>0.05) in the results of analysed coping styles depending on the position and depending on education. The mean obtained for the task-focused style was higher for persons in managerial positions than those in non-managerial positions. The avoidance-focused style was characterised by similar values, which were only slightly higher for non-managerial positions. The emotion-focused style was definitely more often applied by the persons in non-managerial positions than those in managerial ones.

The mean obtained for task-focused style and emotion-focused style was slightly higher for subjects with higher education than those with secondary education. The opposite correlation was observed for avoidance-focused style, i.e. it was applied more often by the persons with secondary education than by those with higher education.

Table 1 presents the results of Wilcoxon’s signed-rank test for the NEO – FFI Personality Inventory.

<table>
<thead>
<tr>
<th>Variable</th>
<th>T</th>
<th>Z</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Susceptibility to neurosis</td>
<td>731.50</td>
<td>3.53</td>
<td>0.0005**</td>
</tr>
<tr>
<td>Extraversion</td>
<td>1,051.50</td>
<td>1.81</td>
<td>0.07</td>
</tr>
<tr>
<td>Openness to new experience</td>
<td>1,372.00</td>
<td>0.08</td>
<td>0.93</td>
</tr>
<tr>
<td>Conciliatory tendency</td>
<td>1,127.00</td>
<td>1.40</td>
<td>0.16</td>
</tr>
<tr>
<td>Diligence</td>
<td>468.50</td>
<td>4.95</td>
<td>0.000001**</td>
</tr>
</tbody>
</table>

*p<0.05, **p<0.01
Analysis has shown that the distribution of results for the level of ‘susceptibility to neurosis’ and ‘diligence’ differed with high significance (p<0.01) from norms. For ‘susceptibility to neurosis’ distribution of results was lower than the norm. The mean for obtained results was 20.62, which was lower than the norm amounting to 23.64. For ‘diligence’ distribution of results was higher than the norm. The mean for obtained results was 36.46, which was higher than the norm amounting to 32.62.

Distribution of results for ‘extraversion,’ ‘openness to new experience’ and ‘conciliatory tendency’ was not significantly different from the norm.

Table 2 presents the results of Wilcoxon’s signed-rank test for the Perceived Stress Scale PSS-10.

Table 2. Wilcoxon’s signed-rank test. Perceived Stress Scale PSS-10 compared with the norm (N=74)

<table>
<thead>
<tr>
<th>Variable</th>
<th>T</th>
<th>Z</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSS – 10</td>
<td>1,001.00</td>
<td>2.08</td>
<td>0.04*</td>
</tr>
</tbody>
</table>

*p<0.05, **p<0.01

The distribution of results for PSS-10 scale was significantly different (p<0.05) from the norm – it was higher. The mean for obtained results was 18.18, which was higher than the norm amounting to 16.50.

Table 3 presents the results of Wilcoxon’s signed-rank test for the Coping Inventory for Stressful Situations CISS questionnaire.

Table 3. Wilcoxon’s signed-rank test for CISS scale compared with the norm (N=74)

<table>
<thead>
<tr>
<th>Variable</th>
<th>T</th>
<th>Z</th>
<th>P</th>
</tr>
</thead>
<tbody>
<tr>
<td>Task-focused style</td>
<td>583.00</td>
<td>4.33</td>
<td>0.00002**</td>
</tr>
<tr>
<td>Emotion-focused style</td>
<td>1,240.00</td>
<td>0.79</td>
<td>0.43</td>
</tr>
<tr>
<td>Avoidance-focused style</td>
<td>1,340.50</td>
<td>0.25</td>
<td>0.80</td>
</tr>
<tr>
<td>Engaging in substitute actions</td>
<td>1,039.50</td>
<td>1.87</td>
<td>0.06</td>
</tr>
<tr>
<td>Seeking social contact</td>
<td>1,166.00</td>
<td>1.19</td>
<td>0.23</td>
</tr>
</tbody>
</table>

*p<0.05, **p<0.01

The distribution of results for task-focused style was highly significantly different (p<0.01) from the norm – it was higher. The mean for obtained results was 61.18, which was higher than the norm amounting to 57.23.

Table 4 presents the data concerning the correlation between the analysed variables.

Table 4. Spearman’s rank-order correlation between demographic data (age, job seniority) and NEO FFI, PSS-10 and CISS (N=74)

<table>
<thead>
<tr>
<th>Variable</th>
<th>Age</th>
<th>Job seniority</th>
</tr>
</thead>
<tbody>
<tr>
<td>Susceptibility to neurosis</td>
<td>-0.12</td>
<td>-0.14</td>
</tr>
<tr>
<td>Extraversion</td>
<td>-0.10</td>
<td>0.03</td>
</tr>
<tr>
<td>Openness to new experience</td>
<td>0.05</td>
<td>0.19</td>
</tr>
<tr>
<td>Conciliatory tendency</td>
<td>0.14</td>
<td>0.00</td>
</tr>
</tbody>
</table>
Diligence 0.05 0.08
PSS-10 -0.02 -0.03
Task-focused style -0.08 0.03
Emotion-focused style -0.20 -0.19
Avoidance-focused style -0.16 -0.06
Engaging in substitute actions -0.09 -0.05
Seeking social contact -0.21 -0.17
*p<0.05, **p<0.01

Correlation analysis did not show significant (p>0.05) relations between the age and job seniority and the analysed variables (personality traits, level of perceived stress, and coping styles). It means that neither the age nor the number of years worked in the profession of an accountant influence the analysed variables.

Table 5 presents the correlation between personality traits and coping styles.

<table>
<thead>
<tr>
<th></th>
<th>Susceptibility to neurosis</th>
<th>Extraversion</th>
<th>Openness to new experience</th>
<th>Conciliatory tendency</th>
<th>Diligence</th>
</tr>
</thead>
<tbody>
<tr>
<td>Task-focused style</td>
<td>-0.13</td>
<td>0.41**</td>
<td>0.25*</td>
<td>0.10</td>
<td>0.57**</td>
</tr>
<tr>
<td>Emotion-focused style</td>
<td>0.60**</td>
<td>-0.14</td>
<td>-0.21</td>
<td>-0.25*</td>
<td>-0.26*</td>
</tr>
<tr>
<td>Avoidance-focused style</td>
<td>0.05</td>
<td>0.43**</td>
<td>0.20</td>
<td>-0.07</td>
<td>-0.04</td>
</tr>
<tr>
<td>Engaging in substitute actions</td>
<td>0.09</td>
<td>0.14</td>
<td>0.03</td>
<td>-0.11</td>
<td>-0.18</td>
</tr>
<tr>
<td>Seeking social contact</td>
<td>-0.05</td>
<td>0.54**</td>
<td>0.23*</td>
<td>0.09</td>
<td>0.16</td>
</tr>
</tbody>
</table>

*p<0.05, **p<0.01

Correlation analysis showed statistically significant:
1. positive, average (r=0.60) correlation between susceptibility to neurosis and task-focused style, (p<0.01);
2. positive, average (r=0.41) correlation between extraversion and task-focused style, (p<0.01);
3. positive, average (r=0.43) correlation between extraversion and avoidance-focused style, (p<0.01);
4. positive, average (r=0.54) correlation between extraversion and seeking social contact, (p<0.01);
5. positive, low (r=0.25) correlation between openness to new experience and task-focused style, (p<0.05);
6. positive, low (r=0.23) correlation between openness to new experience and seeking social contact, (p<0.05);
7. negative, low (r=-0.25) correlation between conciliatory tendency and emotion-focused style, (p<0.05);
8. positive, average (r=0.57) correlation between diligence and task-focused style, (p<0.01);
9. negative, low (r=-0.26) correlation between diligence and emotion-focused style, (p<0.05).
The obtained results suggest a correlation between susceptibility to neurosis and the emotion-focused style – the higher the earlier, the higher the frequency of application of the latter. The higher level of extraversion, the higher degree of seeking social contact and application of task-focused and emotion-focused styles was. The higher openness to new experience, the higher degree of seeking social contact and application of task-focused style was. The higher application of emotion-focused style, the lower conciliatory tendency was. The lower level of diligence, the higher application of emotion-focused style was.

Table 6 presents the correlation between coping styles and the Perceived Stress Scale.

Table 6. Spearman’s rank-order correlation between coping styles and the scale of perceived stress (N=74)

<table>
<thead>
<tr>
<th>Variable</th>
<th>Perceived Stress Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Task-focused style</td>
<td>-0.19</td>
</tr>
<tr>
<td>Emotion-focused style</td>
<td>0.55**</td>
</tr>
<tr>
<td>Avoidance-focused style</td>
<td>0.07</td>
</tr>
<tr>
<td>Engaging in substitute actions</td>
<td>0.15</td>
</tr>
<tr>
<td>Seeking social contact</td>
<td>-0.17</td>
</tr>
</tbody>
</table>

*p<0.05, **p<0.01

Among the CISS scales, only the emotion-focused style was highly significantly (p<0.01) positively correlated, on an average level (p=0.55), with the perceived stress scale PSS-10. This means that the emotion-focused style is connected with a higher level of stress.

Table 7 presents the correlation between personality traits and the scale of perceived stress.

Table 7. Spearman’s rank-order correlation between 5 personality traits and the scale of perceived stress (N=74)

<table>
<thead>
<tr>
<th></th>
<th>Perceived Stress Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Susceptibility to neurosis</td>
<td>0.72**</td>
</tr>
<tr>
<td>Extraversion</td>
<td>-0.08</td>
</tr>
<tr>
<td>Openness to new experience</td>
<td>-0.13</td>
</tr>
<tr>
<td>Conciliatory tendency</td>
<td>-0.43**</td>
</tr>
<tr>
<td>Diligence</td>
<td>-0.32**</td>
</tr>
</tbody>
</table>

*p<0.05, **p<0.01

Among the NEO-FFI scales, the scale of perceived stress was highly significantly (p<0.01) correlated with susceptibility to neurosis (r=0.72), conciliatory tendency (r=-0.4350), and diligence (r=-0.3214). This means that the level of stress was positively correlated with susceptibility to neurosis and negatively correlated with conciliatory tendency and diligence.
RESULTS AND DISCUSSION

The conducted analysis showed that the demographic data taken into consideration, i.e. age, job seniority, education, and the position of subjects had no significant correlation with the response variables. However, the obtained mean for the trait ‘susceptibility to neurosis’ was higher for persons holding non-managerial positions and also for persons with higher education. The means for the traits ‘extraversion’ and ‘openness to new experience’ were higher for persons holding managerial positions and persons with secondary education. The mean for the trait ‘diligence’ was similar for both groups with regard to education, yet it was higher for persons holding managerial positions. ‘Conciliatory tendency’ characterises to a greater extent the group of persons with secondary education. The position held was of no relevance for it.

The mean for perceived stress was slightly higher for persons with higher education than those with secondary education. The results obtained with regard to the position held were quite similar.

The task-focused style was preferred more often by the persons holding managerial positions than those in non-managerial positions and persons with higher education rather than those with secondary education. Similar values were obtained with regard to avoidance-focused style, which were only slightly higher for persons holding non-managerial positions. This style was more often applied by persons with secondary education than those with higher education. The emotion-focused style, on the other hand, was definitely more often applied by persons holding non-managerial positions than those in managerial positions. With regard to education, higher mean was obtained for persons with higher education than those with secondary education.

Among the analysed personality traits the highest mean was obtained for diligence followed by conciliatory tendency, and the lowest for susceptibility to neurosis. The higher degree of extraversion, the higher openness to new experience could be expected, and the higher level of susceptibility to neurosis, the lower conciliatory tendency was. The higher the diligence of subjects, the lower their susceptibility to neurosis and higher extraversion and conciliatory tendency was.

The coping style most preferred by the subjects was the task-focused style and the other two styles obtained similar values, which were at an average level.

The analysis of results shows also a correlation between personality traits and the applied coping styles. The following was observed:

1) the preference of emotion-focused style increases in line with the level of susceptibility to neurosis;
2) increased level of extraversion is connected with increased seeking social contact and preference of the task-focused and emotion-focused styles;
3) openness to new experience increases in line with seeking social contact and the preference of the task-focused style;
4) the more frequent the application of emotion-focused style, the lower the conciliatory tendency is;
5) the lower the diligence, the more frequent the application of emotion-focused style is.

The presented results with regard to the correlations between personality traits and the preferred coping styles confirm the results obtained by Strelau and his collaborators (2005).

The level of perceived stress increases in line with the preference of application of emotion-focused style and also the level of susceptibility to neurosis.
Hanna Waligórska

High conciliatory tendency and diligence is conducive, on the other hand, to decreased perception of stress.

The obtained results were compared with the norm. Among the analysed personality traits, accountants obtained definitely lower results with regard to susceptibility to neurosis and higher results with regard to diligence. The level of perceived stress was higher than the norm, yet still average. Moreover, accountants preferred the task-focused style and obtained results higher than the norm in this regard.

If we assume that personality traits and the preferred coping style were strengthened by specific psychosocial conditions, it would mean that work in the capacity of an accountant is conducive to the increase of diligence, decrease of susceptibility to neurosis, and the application of task-focused style in stressful situations.

The presented results do not give unequivocal answers to the questions about the causes of higher than the norm average level of stress perceived by accountants. Although it remains within the limits of an average level, the preference of task-focused style, high level of diligence, and low level of susceptibility to neurosis should be conducive to decrease of perceived stress. It follows that there are probably other factors influencing the level of perceived stress, which were not taken into account in this study. The profession of an accountant is connected with a high degree of monotony on the one hand, and with high uncertainty with regard to the applied regulations of tax law on the other hand. Moreover, like in every job, negative psychosocial factors may appear, including conflicts or mobbing. It may be advisable to give subjects the possibility of listing or selecting from a list the factors that in their opinion have negative impact on the way they feel at work in future studies.

This study has also other limitations. It was conducted on a research group including 74 women, in the Kujawsko-Pomorskie Province, which may make it non-representative with regard to the group of Polish accountants in general. Moreover, due to the lack of participation of men in this study, the obtained results concern one sex only and may not be representative of all the people working in the capacity of an accountant.

The results obtained in this study were compared with the norms. In future studies a control group of e.g. economy students and high school pupils planning to work as an accountant after completing their education could be introduced. It would help obtain the answer to the question whether the personality traits of accountants and the coping styles preferred by them which differ in a statistically significant way from the norms increase or decrease with the number of years worked in the capacity of an accountant, or if persons with specific personality traits look for a job in this profession.

The methods applied in the study narrowed down the possibility of defining the preferred coping styles, potential stressful events, and the analysed personality traits, which limited the scope of correlation analyses. The PSS-10, NEO-FFI and CISS questionnaires include statements concerning everyday life events and behaviour. Development of questionnaires taking into account the situations, events and potential behaviour connected with the work of an accountant, including many stressogenic factors, would allow a broader analysis of results.
OVERVIEW AND CONCLUSIONS

The conducted study aimed to answer the questions concerning personality traits, coping styles, and the level of perceived stress of the persons working in the capacity of an accountant.

The obtained results show differences in the level of susceptibility to neurosis and diligence in accountants in comparison with the average results of the population. The mean for susceptibility to neurosis was lower while the mean for diligence was higher. The conducted analysis showed that the demographic data taken into consideration was not significantly related to personality traits. The obtained data suggested also that the personality traits of the persons working in the capacity of an accountant did not affect the level of stress perceived by them.

Accountants prefer task-focused style and in this regard the obtained results were higher than the norm. The conducted analysis showed that the demographic data taken into consideration was not significantly related to the applied coping style. The applied style did not affect the level of perceived stress.

Due to the above findings and the fact that accountants had higher level of perceived stress in comparison with the average results of the population, it may be assumed that there are other factors influencing the level of perceived stress, which were not analysed in this study.

References: