

7-1985

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Recommended Citation

Pearson, Della A.; Westcott, Shari H.; and Seiler, Robert E. (1985) "Comparative Study of Stress in Public Accounting: Differences Between Men and Women," *Woman C.P.A.*: Vol. 47 : Iss. 3 , Article 5.
Available at: <https://egrove.olemiss.edu/wcpa/vol47/iss3/5>

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A Comparative Study of Stress in Public Accounting

Differences Between Men and Women

By Della A. Pearson, Shari H. Wescott and Robert E. Seiler

Job-related stress is a costly and pervasive phenomenon in American work organizations. The annual loss from stress-related physical illnesses is estimated to be as high as \$60 billion [Greenwood and Greenwood, 1979]. Within the past several years, job-related stress has become an important research area because of the increasing recognition of its serious organizational and human consequences.

Public accounting is a reputedly high-pressure profession, but only a limited amount of stress research in public accounting has been conducted [e.g., Gaertner and Ruhe, 1981; Kelley and Seiler, 1982; Senatra, 1982]. Recent research concerning two important areas are reported in this paper: (1) differences in job-related stress between women and men public accountants and (2) differences in perceived stress at peak and at slack periods of the year.

The growth in numbers of women in the profession continues to change the makeup of the professional staff. As traditional male dominance begins to give way to shared roles, comparative information about stress among accounting professionals assumes increasing importance because of its diagnostic value. This research effort

addresses the important questions of whether men and women public accountants have the same stress thresholds and the extent to which they are affected by different stressors. It also addresses the problem of stress at peak and at slack periods. Consideration of the timing element is important; if an accountant is asked in March or April if he or she is "going to make it," a likely answer could be, "Ask me again in August." While this kind of response may be a good-humored attempt to deal with the pressure of long hours of work that accompanies the busy season, serious implications for stress may be present. Stress from all sources may intensify because of peak-time pressures; on the other hand, the sense of accomplishment and contribution that a person perceives during the busy season may tend to obscure underlying stressors that will emerge when activity returns to a reduced pace.

Methodology

The objectives of this study were to investigate differences in general job-related stress dimensions between men and women in public accounting and to compare these differences at two separate time periods — peak time and slack time. In addition, the study

sought to investigate sources of stress that are specific to the public accounting profession and to compare the impact of these stressors on men and women.

A sample of 240 professionals on the staff, senior, and manager levels from a large practice office of a Big Eight firm was randomly selected from the firm's employment roster. An equal number was selected from the audit, tax, and management consulting areas. The individuals were requested to respond to two questionnaires, one distributed April 1 and the other August 15. The first questionnaire was delivered, accompanied by a notice of management's approval of the project, and 81 usable responses were returned. Since the timing of the probe was critical, i.e., during the busy season, a second request made at a later time would have contaminated the stress measures. However, those individuals who did not participate in the first probe were included in the second probe on August 15, and an additional 51 individuals who did not participate on April 1 did participate on August 15. Although these "late" participants could not be used in this comparative study, their responses permitted a measurement of the nonresponse bias, and no significant differences in stress scores were found between the two groups. The final results reported here are based upon a total of 49 individuals who responded to both questionnaires; this group was composed of 17 women and 32 men.

Identification of stress levels and sources of stress was accomplished by the use of two different instruments. The first was the Job-Related Tension Index, a 15-item questionnaire that incorporates general sources of work-related stress [MacKinnon, 1978]. The instrument has been used in several different professional settings [Ivancevich, et al., 1983]. The second instrument consisted of nine items considered to be the more important sources of stress in public accounting, including such possible stressors as the degree of diversity of clients, overtime requirements, and time-budget pressures. These possible stressors were identified through interviews with a large number of individuals currently or recently in public accounting using an expert judge approach and pre-testing.

Because stress theory proposes that an individual's reaction to stressful work conditions may involve personality characteristics or stress-coping techniques, or both, these factors were also addressed. First, the respondent's tendency toward an A or B personality type was measured by a six-question instrument developed from the findings of the Framingham Heart Studies [Gordon and Verter, 1969]. Second, measurement of a person's ability to release job-related tension was accomplished using an instrument developed by Ivancevich and Matteson [1982]; the instrument has been used in stress studies conducted among other professional groups and appears to have highly reliable properties [Ivancevich, et al., 1983].

Results and Discussion

Responses to the 15 questions in the stress instrument were grouped statistically through factor analysis, and three dimensions of job-related stress emerged: workload, ambiguity and uncertainty, and interpersonal relations. The workload dimension included such items as having more work than can be done, having more work than can be done well, and having so much work that it interferes with family life. The majority of the items associated with ambiguity and uncertainty were concerned with uncertainty about performance expectations, performance evaluation, dealings with superiors, and opportunities for advancement. The interpersonal questions dealt with stress produced by relationships with people both inside and outside the firm. Stress scores for all three dimensions were measured at both peak and slack times, and the results are presented in Table 1.

According to Table 1, the stress scores at the peak period were higher for women than for men in the interpersonal area. However, women's scores were considerably lower in the ambiguity and uncertainty dimension and somewhat lower in the workload dimension. These differences reduced their overall scores below those of men. All differences tended to disappear at the slack season, and men-women differences in all dimensions were negligible at that point.

The fact that stress for women in the workload dimension *increased* during the slack season is a somewhat surprising finding, even though the in-

	During Peak Period Women (n = 17)	Men (n = 32)	During Slack Period Women	Men
Dimensions of Stress:*				
Workload	2.77	2.94	2.87	2.83
Interpersonal relations	2.50	2.25	2.25	2.22
Ambiguity and uncertainty	2.34	2.64	2.61	2.67
Overall (combined)	2.49	2.67	2.63	2.65
Personality Type: (Type B = 1; Type A = 4)				
			2.56	2.62
Tension Release Ability: (Low tension release ability = 1; High tension release ability = 7)				
			4.00	4.52
*Based upon a scale of 1 to 5, with 1 = lower stress and 5 = higher stress.				

	Women (n = 17)	Men (n = 32)	During Slack Period Difference*
Time budget pressures	3.65**	3.62	+ .03
Overlap of assignments	3.35	3.07	+ .28
Overtime requirement	2.76	2.61	+ .15
Frequency and adequacy of personnel reviews	2.11	2.41	-.30
Level of compensation	1.76	2.31	-.55
Training activities	1.75	1.61	+ .14
Size of clients	1.70	1.70	.0
Travel requirements	1.65	1.95	-.30
Diversity of clients	1.59	1.73	-.14
* + = greater stress for women than for men			
** 1 = not a stressor; 3 = moderately stressful; 5 = very strong stressor.			

crease is minimal. Perhaps a *lack* of heavy workloads can be stressful. It is also interesting that for women the degree of stress caused by interpersonal relations decreased between the two time periods while stress from ambiguous and uncertain situations increased. Women perceived interpersonal relations as more stressful during the busy season. One explanation for the change may be that during the busy season, the pressure of dealing with clients and others about controversial items heightens the importance of that area. At the same time, as the busy season crisis passes and the sense of accomplishment sub-

sides, underlying anxieties about ambiguities may tend to surface.

Also presented in Table 1 are personality type scores and tension release ability scores. Type A personalities are competitive, hard-driving, and impatient, and stress theory holds that they are more prone to stress than the more laid-back Type B personalities. The difference in the A/B personality types between men and women was negligible. Both men and women scored about mid-range between the Type A and Type B personality extremes, and this is consistent with the stress levels they reported.

A considerable difference between men and women is noted in the tension release scores. Apparently women find it more difficult to leave work problems at work and, in general, to relax. One explanation for this may be that women assume more home responsibilities than men and simply do not have the leisure time to devote to hobbies, sports, or other relaxing forms of activities.

Table 2 approaches the measurement of stress in public accounting in a different way. In that table specific items considered to be dominant sources of stress in public accounting are compared. Respondents rated nine potential stressors according to the amount of stress produced by each. The stress sources are listed in descending order for women according to the magnitude of the stress caused by each source. Time/budget pressures and overlap of assignments were the sources of greatest stress for both men and women; both groups reported greater than moderate stress from these sources.

Women reported significantly greater stress than men in one area — overlap of assignments. Women also experienced more stress than men from overtime requirements even though, according to the demographic data gathered in the study, they experienced less actual overtime during slack season (the means were 6.0 hours per week for women and 7.3 for men).



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Compared to men, women experienced much less stress caused by travel requirements. This difference could be the result of differing travel requirements, since women averaged only .7 overnights per month compared to 1.4 average overnights for the men during the slack period.

Two stressors included in the list appeared to be related to reward and advancement; these are the frequency and adequacy of personnel reviews and the level of compensation. No data were requested in our study about actual compensation or the actual review process, but the data gathered do indicate that women were much less stressed by these sources than men. Assuming that compensation and the review process are equitable for men and women, one might expect women to experience approximately the same amount of stress from these areas as men. While speculation about reasons for these results is tenuous, it may be that the women in our sample are younger since staff and seniors with one to four years experience made up the bulk of our subjects. These young women may not, on average, view themselves as primary bread winners, and their self-esteem may not be as dependent on their salary as it would be for the men.

Conclusions

The findings of this study indicate a difference in the overall stress levels



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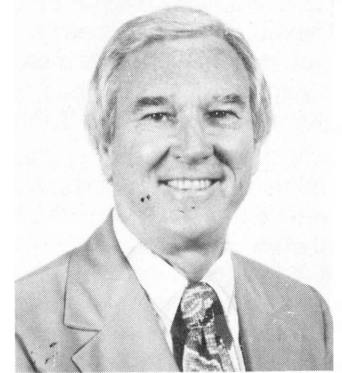
of men and women at the busy season but no overall difference at the slack period. Further, the study does indicate for the women a shift in the dimensions of stress; ambiguity and uncertainty increased noticeably at the slack period, while stress from interpersonal relations decreased. The lower stress release ability reported by women may have a bearing on this shift, but the exact nature of any such relationship could not be ascertained from our data.

The findings of this study should be approached with caution. The results may not be generalizable to all national accounting firms or even to offices within the same firm. In addition, the conclusions drawn from this study are constrained by the fact that many possible explanatory variables were not controlled. Factors such as marital status, number and age of children, and age of the respondent contribute to an individual's propensity to stress, and unfortunately these variables could not be held constant. However, stress differences were found, and these findings make our study of interest and a worthwhile base for further research. Ω

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