

7-1988

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Recommended Citation

Senatra, Phillip (1988) "What Are the Sources and Consequences of Stress? Do men and women differ in their perceptions?," *Woman C.P.A.*: Vol. 50 : Iss. 3 , Article 5.

Available at: <https://egrove.olemiss.edu/wcpa/vol50/iss3/5>

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What Are the Sources and Consequences of Stress?

Do men and women differ in their perceptions?

By Phillip Senatra

Public accounting firms would benefit from being able to identify the consequences of job-related stress on their personnel and to control such stress to the degree practical. To be able to do so, a firm must have an idea of the sources of stress experienced by its staff. The purpose of this study is to compare potential consequences of stress experienced by male and female audit seniors and to determine the extent to which men and women are affected by different stressors.

Audit seniors were selected for this study because seniors occupy a middle organizational position where there is a high potential for stress. It is at the senior level that retaining sufficient competent personnel is a problem for CPA firms. Also, focusing on one position eliminates differences that might occur simply because of the various levels in a CPA firm.

Little empirical evidence has been gathered to date to determine if differences exist between men and women in the public accounting profession with regard to the sources and consequences of stress. Additionally, the evidence

examined so far has been conflicting. For example, Gaertner and Ruhe [1983] examined the differences between men and women regarding several sources of job-related stress and did not find any differences attributable to gender. Pearson, et al., [1985] examined stress levels and sources of stress for men and women during both peak and slack periods. Their study concluded that there were differences in overall stress levels between men and women during the busy season but not during the slack period. In a study of turnover, Earnest and Lampe [1982] found male and female job attitudes to be basically similar, but they did confirm several key male/female attitudinal differences such as attitude toward leisure time and recognition by superiors. An analysis of job satisfaction levels between men and women [Albrecht, et al., 1981] found that women were more satisfied than men on only 3 of 27 different measures of job satisfaction.

Therefore, in general, prior research has indicated consistency between men and women in most areas examined, but there have been enough differences to justify further research. Also, the cited studies tested for differences between men and women primarily by comparing the items taken as a whole rather than examining how the items under investigation might relate to one another.

The Study

Role stress in this study is measured by the perceptions of audit seniors of role conflict and role ambiguity. Role conflict may result when individuals are confronted with situations in which they may be required to play a role which conflicts with their value system or to play two or more roles which conflict with each other. Role ambiguity results when the single or multiple roles which confront the individual may not be clearly articulated in terms of behaviors or performance levels expected.

A confidential questionnaire was distributed during the 1987 busy season to all audit seniors (152) in ten offices of one Big Eight public accounting firm. The audit seniors were equally divided among large offices (more than 35 seniors) and small offices. Responses were returned by mail directly to the researcher by 54 men and 37 women for a response rate of 60 percent.

The results of this study must be considered in the light of its limitations. First, sources of organizational and personal stress may not have been properly identified. An audit senior has many complex personal relationships both within the CPA firm and outside the firm that may contribute to stress. Secondly, the sample for this study was drawn from only one CPA firm. Therefore, the findings are representative ►

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only to the extent that the organizational climate of CPA firms is similar.

Results of the Study

An initial analysis of the data was a comparison between the two groups of 54 men and 37 women to determine if the relationships between the stressors and the outcomes are influenced by gender. Taken as a whole, the differences between men and women were not statistically significant. Previous research indicates women tend to internalize the job norms and attitudes of their male counterparts and, after time, the work-related attitudes of women converge with those of men [Knotts, et al., 1985]. Since both the men and women in this study had been with the firm an average of three years, perhaps the convergence of attitudes had occurred already.

The organizational and personal stressors significantly related to role conflict and/or role ambiguity for men and women are as follows:

Organizational stressors

- Conflicting objectives, directives and guidelines
- Formalization of firm policies, practices and procedures
- Excessive job and time pressures
- Adequacy of coordination between divisions and of interrelated audit activities
- Suppression of relevant information by superiors and subordinates
- Adequacy of authority to make necessary audit decisions

Personal stressors

- Satisfaction with distance from relatives
- Satisfaction with time to pursue personal interests
- Satisfaction of family with present employment

In this study, each of the stressors

... personal stressors explained more role stress for women than for men.

listed above increased or decreased role stress in the expected direction.

Organizational Stressors. Sixty-four percent of the role conflict in men was attributable to organizational stressors. Conflicting objectives, excessive job and time pressures, and suppression of relevant information increased role conflict in men while adequacy of coordination significantly **reduced** it.

Organizational stressors explained 79 percent of the role conflict in women. Conflicting objectives, suppression of information, and adequacy of authority to make decisions were significantly related to role conflict in women.

Men and women differed as to the specific organizational stressors that contribute to role conflict. Excessive job and time pressures significantly added to the level of role conflict for men; adequacy of coordination significantly reduced it. However, the level of role conflict for women was not significantly affected by either of these stressors. Adequacy of authority to make decisions significantly reduced role conflict for women. This stressor had no significant effect upon the level of role conflict for men.

Seventy percent of the role ambiguity in men was attributable to organizational stressors. Formalization of firm policies, adequacy of coordination, and adequacy of authority to make

necessary decisions reduced the level of role ambiguity in men. The only stressor that increased role ambiguity in men was suppression of information.

Forty-seven percent of the role ambiguity in women was attributable to the following organizational stressors: conflicting objectives, formalization of procedures, and adequacy of coordination. The first stressor increased role ambiguity in women while the latter two decreased it.

Again, differences existed between men and women as to those stressors that are significantly related to role ambiguity. Conflicting objectives increased role ambiguity in women but not in men. While adequacy of authority reduced role ambiguity in men, it did not significantly affect women.

Personal Stressors. Personal stressors explained 27 and 30 percent of the variation in role conflict and role ambiguity, respectively, for men and 32 and 40 percent of the variation for women. Of the personal stressors, satisfaction with time to pursue personal interests significantly reduced role conflict in men. Satisfaction of family with present employment significantly reduced role conflict in women. The latter stressor also reduced role ambiguity in both men and women. Satisfaction with distance from relatives reduced ambiguity in women.

Potential Consequences. Three potential consequences of role stress were identified: job-related tension, job satisfaction, and propensity to leave. For women, both role conflict and role ambiguity created job tension. For men, only role conflict was a source of job tension. Role conflict significantly reduced job satisfaction for women, but not for

men. Role ambiguity reduced job satisfaction for men but not for women. Neither role conflict nor role ambiguity significantly affected the propensity to leave the job for either men or women.

In an earlier study [Senatra, 1980], the same potential consequences identified in this study were analyzed using data collected in 1976. At that time, virtually all the audit seniors were men. The significant relationships for men were the same using the 1976 and 1987 data. This lends support to the contention that men and women respond differently to role stress and that the differences are not due to measurement error.

Conclusions and Implications

Understanding potential differences in the way men and women perceive the relationships between the sources and consequences of role stress is important because it directly concerns the most important asset of the CPA firm — its employees.

No significant differences exist between men and women audit seniors in their perceptions of the organizational climate of their firm, the degree of role stress, or the measures of job-related tension, job satisfaction, or propensity to leave. There is evidence, however, that gender may be a moderator of these relationships. However, as more studies concerning relationships and characteristics of men and women in accounting are completed, it may be determined that the differences are not due to gender but rather to the internal orientations of individuals or other moderators not examined in this study.

This study found that personal stressors explained more role stress for women than for men. Also,

there was a strong relationship between role stress and satisfaction with time to pursue personal interests for men but not for women. A concern for professional women is the need for balance in the quality of life. There is always a trade-off between time and energy expended in career and personal life. The lack of a significant relationship between role stress and satisfaction to pursue personal interests for women is likely due to the fact that women assume more family responsibilities than men and may not devote enough time to hobbies or other forms of relaxation.

This study suggests that much of the effort now directed at educating employees to understand and cope with job stress may be misdirected. Instead, it may be that those who manage organizations should assess the causes of stress. Efforts should be directed toward determining the specific factors which appear to be associated with job stress and, where appropriate, to eliminate or moderate them. The organizational stressors found to contribute to role stress would be appropriate areas for the firm in this study to start improving organizational practices. If modifications are not appropriate, discussion and consultation with audit seniors regarding these perceived problem areas will likely provide emotional first aid.

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Perceptions of Sources of Role Stress

Role Conflict

Organizational Stressors

- | | |
|------------------------------------|------------------------------|
| ▲ Conflicting objectives | ▲ Conflicting objectives |
| ▲ Suppression of information | ▲ Suppression of information |
| ▲ Excessive job and time pressures | |
| ▼ Adequacy of coordination | ▼ Adequacy of authority |

Personal Stressors

- | | |
|-------------------------------------------------------|--------------------------------------------------|
| ▼ Satisfaction with time to pursue personal interests | ▼ Satisfaction of family with present employment |
|-------------------------------------------------------|--------------------------------------------------|

Role Ambiguity

Organizational Stressors

- | | |
|------------------------------|-----------------------------|
| ▲ Suppression of information | ▲ Conflicting objectives |
| ▼ Formalization of policies | ▼ Formalization of policies |
| ▼ Adequacy of coordination | ▼ Adequacy of coordination |
| ▼ Adequacy of authority | |

Personal Stressors

- | | |
|----------------------------------------|---------------------------------------------|
| ▼ Satisfaction with present employment | ▼ Satisfaction with present employment |
| | ▼ Satisfaction with distance from relatives |

Perceptions of Consequences of Role Stress

Job-Related Tension

- | | |
|-----------------|------------------|
| ▲ Role conflict | ▲ Role conflict |
| | ▲ Role ambiguity |

Job Satisfaction

- | | |
|------------------|-----------------|
| ▼ Role ambiguity | ▼ Role conflict |
|------------------|-----------------|

Propensity to Leave

- | | |
|-------------------------------------------|-------------------------------------------|
| Not significantly affected by role stress | Not significantly affected by role stress |
|-------------------------------------------|-------------------------------------------|