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The Impact of Individual Differences on Job Performance and Mental Health Among Accountants

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Abstract

Research is limited on the relationship between accountants' personality traits and their work-related attitudes, behaviors, and self-perception. Therefore, this study examines the effects of accountants' personality traits on job performance and mental health. The study examined individual variations in general self-efficacy, self-esteem, and “the Big Five personality traits, including openness to experience, conscientiousness, extraversion, agreeableness, and neuroticism.” 192 accountants working in the Sakarya and Kocaeli regions participated in the study through online surveys. The findings indicate that positive personality traits, such as agreeableness and extraversion, have beneficial effects on both job performance and mental health. Additionally, self-esteem and self-efficacy were positively correlated with these variables. Conversely, neuroticism was identified as having a negative impact on both mental health and job performance. These results highlight the importance of assessing personality traits before hiring accountants. Neuroticism may increase the likelihood of experiencing difficulties in the accounting profession. Therefore, it is crucial to consider personality traits in the recruitment processes of accounting professionals.

Keywords: Accountants, Self-efficacy, Self-esteem, Mental Health, Big Five

JEL Classification: M40, M41, D91

Muhasebecilerin Bireysel Farklılıkların İş Performansı ile Mental Sağlık Üzerindeki Etkilerinin İncelenmesi

Öz

Muhasebecilerin kişilik özelliklerinin işe ve kendilerine yönelik tutum, davranış ve çıktılarıyla ilişkisine dair sınırlı sayıda araştırma bulunmaktadır. Bu nedenle, bu çalışma muhasebecilerin kişilik özelliklerinin iş performansı ve mental sağlık üzerindeki etkilerini incelemeyi amaçlamıştır. Araştırmada, genel öz-yeterlilik, genel özsaygı ve “beş faktör kişilik özellikleri (deneyime açıklık, sorumluluk, dışadönüklük, uyumluluk ve nevroitiklik)” bireysel farklılıklar olarak ele alınmıştır. Sakarya ve Kocaeli illerinde çalışan 192 muhasebeci, çevrimiçi anketler aracılığıyla araştırmaya katılmıştır. Bulgular, uyumluluk ve dışadönüklük gibi pozitif kişilik özelliklerinin hem iş performansı hem de mental sağlık üzerinde olumlu etkileri olduğunu göstermiştir. Ayrıca, özsaygı ve öz-yeterliliğin de bu değişkenlerle pozitif ilişkili olduğu bulunmuştur. Nevrotikliğin ise hem mental sağlık hem de iş performansı üzerinde olumsuz etkileri olduğu tespit edilmiştir. Elde edilen bulgular, muhasebecilerin istihdam edilmeden önce kişilik özelliklerinin test edilmesinin önemini ortaya koymaktadır. Özellikle nevroitikliğin, muhasebecilik mesleğinde sorunlar yaşama ihtimalini artırabileceği belirlenmiştir. Bu nedenle, muhasebe meslek mensuplarının işe alım süreçlerinde kişilik özelliklerinin dikkate alınması büyük önem taşımaktadır.

Anahtar Kelimeler: Muhasebeciler, Öz-yeterlilik, Öz-saygı, Mental Sağlık, Büyük Beşli

JEL Sınıflandırması: M40, M41, D91

Introduction

The study of individual differences and their influences on job-related variables, including job satisfaction, job stress, job performance, organisational commitment, and organisational citizenship behaviour, has recently become a prominent area of interest within the academic community (Karabay, 2014; Petasis & Economides, 2020; Srivastava, 2013). Understanding how individual differences, especially personality traits, manifest in the workplace aims to enhance employees' performance and overall well-being (Cohen & Özsoy, 2021). Individual differences cover a broad range of variables, including age, gender, social and cultural background, physical characteristics, intelligence, motivation, cognitive styles, psychomotor skills, and personality traits (Roberts et al., 2007). Personality traits are more frequently studied in work than individual differences (Özsoy, 2019) because they underpin many other individual differences. Personality, a combination of genetic, environmental, and cultural factors, typically becomes less changeable upon reaching adulthood (Burger, 2019). Therefore, changes in personality traits are challenging, and these traits play a critical role in understanding individuals' behaviors and attitudes in the workplace (Barrick & Ryan, 2004; John & Srivastava, 1999). Personality traits play a crucial role in shaping job

performance, making them an essential factor in hiring decisions and career selection (Barrick & Mount, 1991).

Additionally, these traits are crucial in the adaptation to work conditions. This study examines how personality traits affect both job performance and mental health in accounting professionals. Over the past two decades, the concept of self-efficacy has been explored in relation to personality traits, particularly with the rise of positive psychology (Baumeister et al., 2003). Self-esteem, which reflects an individual's overall self-worth, is also considered an important factor affecting a person's quality of life and psychological well-being. Therefore, this study includes self-esteem as a personality trait. "The Big Five personality model (openness, conscientiousness, extraversion, agreeableness, and neuroticism)" (Costa & McCrae, 1992) is also included in the research. This model is widely used for assessing personality traits and is an essential tool in hiring, management, and psychology.

Accountants perform complex and critical tasks such as financial reporting, preparation of financial statements, internal control, cost accounting, and tax planning (Warren et al., 2016). They must also comply with legal regulations specific to their country or region. Despite these tasks' complexity, more research needs to examine the variables underlying performance differences among accountants (Baldvinsdottir et al., 2009; DeFond & Zhang, 2014). It is known that the work environment, a person's love for their job, and their expertise in the field significantly affect accountants' job performance (Darayseh, M., & Chazi, 2015). However, exploring the relationship between personality traits and accountants' performance can contribute significantly to the field. Understanding which personality traits lead to higher accountant performance can be a valuable guide for career choices, employment decisions, and organizing working conditions. Recently, as the influence of positive psychology (Seligman & Csikszentmihalyi, 2000) has increased across various social science fields, the concept of mental health has gained importance. The limited number of studies examining the mental health levels of accountants (Jahanian et al., 2023) and the existing empirical evidence regarding the relationship between personality traits and mental health (Sperandeo et al., 2020) renders this field of enquiry particularly intriguing. Generally, accountants consider factors such as job satisfaction levels, success in social relationships, private and family life dynamics, and working conditions as essential determinants of mental health.

Furthermore, differences in mental health may vary according to accountants' personality traits (Muehlbacher & Kirchner, 2019). Additionally, the lack of empirical research on psychological processes among accounting professionals highlights the need for more studies (Gibbins & Jamal, 1993; Gibbins & Newton, 1994; Young vd., 2021). Future research could further investigate the positive psychological factors influencing mental health and well-being among accountants. Examining the relationship between personality traits, job performance, and mental health among accounting professionals can create healthier and more productive working environments at individual and organizational levels. The study's findings are anticipated to offer valuable guidance for

accounting candidates and employers, helping them make more informed decisions in the accounting profession.

1. Development of Hypotheses

Self-efficacy can be defined as the belief in one's ability to effectively utilise their resources to accomplish a specific task (Bandura, 1997). Individuals who possess high self-efficacy tend to believe that they can overcome challenges in life using their cognitive and physical resources. General self-efficacy is a trait that empowers individuals to handle challenging situations and manage stress. Although this concept has gained popularity with the rise of positive psychology, it is rooted in Bandura's (1997) Social Cognitive Theory. According to Schwarzer and Jerusalem (1995), high self-efficacy is linked to reduced levels of depression and anxiety, as it improves one's capacity to manage challenging and stressful situations. A high level of self-efficacy can help individuals achieve their life goals healthier (Luszczynska et al., 2005). Conversely, low self-efficacy can lead to increased issues such as anxiety and depression (Muris, 2002). Therefore, there is expected to be a positive relationship between self-efficacy and the mental health of accountants. Individuals with high self-efficacy develop a strong belief that their resources are sufficient to achieve their goals rather than using success as a tool to reach their goals. Consequently, they are more likely to perform their duties on time and experience less stress and anxiety, leading to higher performance (Judge & Bono, 2001). Indeed, previous studies have found that self-efficacy has a performance-enhancing effect (Eryılmaz et al., 2019; Stajkovic & Luthans, 1998). It is therefore anticipated that self-efficacy will be positively correlated with job performance among accounting professionals. Based on these explanations, the study's first hypothesis is developed as follows:

Hypothesis 1: The self-efficacy level of accounting professionals is positively related to their job performance and mental health.

The term "self-esteem" is defined as the overall assessment that an individual makes of their own value and self-worth (Rosenberg, 1965). As self-esteem increases, individuals avoid difficult and embarrassing situations and are expected to fulfill their responsibilities on time. This helps individuals avoid potential negative experiences and provides a foundation for psychological well-being, positively impacting social and work life. Indeed, prior research has similarly indicated a correlation between self-esteem and reduced depressive symptoms (Orth et al., 2009; Orth & Robins, 2014) and plays a crucial role in effective stress management (Mann et al., 2004). Therefore, self-esteem is likely to positively impact the mental health of accounting professionals. In a meta-analysis, Judge and Bono (2001) discovered that self-esteem has a positive influence on employees' job satisfaction, motivation, and overall performance at work. Similarly, Baumeister et al. (2003) found a positive relationship between self-esteem and job performance. Individuals with high self-esteem are expected to consistently and reliably fulfill their responsibilities. This provides a foundation for increasing job performance. Based on

these considerations, the self-esteem of accounting professionals is expected to influence their mental health and job performance positively.

Hypothesis 2: The self-esteem of accounting professionals is positively related to their mental health and job performance.

Extraversion refers to socially outgoing, energetic individuals with positive emotions. Extraverted individuals enjoy interacting with others, which helps them better understand their problems by receiving social support (Costa & McCrae, 1992; Kotov et al., 2010; Özsoy et al., 2014). This has the potential to contribute to the positive development of their mental health. In work life, extroverts are likely to be happier and perform better due to their ability to communicate effectively with others. Extraverted accountants are more likely to be energetic and sociable in the accounting profession, especially at the certified public accountant level or in office settings. In public accounting, their ability to communicate effectively with clients is enhanced. For these reasons, extraversion is expected to be positively related to both mental health and job performance.

Individuals with high agreeableness are generally cooperative and prefer resolving conflicts with others calmly and amicably (Ardıç & Özsoy, 2016; Costa & McCrae, 1992). In professional work, agreeable individuals will likely avoid unnecessary conflicts, engage in strong social interactions, and receive healthy social support. This increases the likelihood of these individuals having a positive mental state in their professional and personal lives. Therefore, a positive relationship between agreeableness and mental health is expected. In the work environment, agreeable individuals are likelier to excel in teamwork, as they tend to exhibit less hostility and are less likely to harbor grudges against their colleagues. These traits increase the likelihood of agreeable individuals being well-liked in the workplace, which is expected to impact their performance positively. Indeed, previous studies have found similar results (Organ & Lingl, 1995).

People with high conscientiousness are responsible, disciplined, and consistently meet their obligations on time (Robbins & Judge, 2011). This trait may reduce their stress levels. Therefore, individuals who can consistently fulfill their responsibilities in both social and work life are expected to have higher mental health and job performance (Barrick & Mount, 1991).

Neuroticism refers to an individual's emotional instability and fluctuating emotional states. Individuals with high neuroticism are more prone to experiencing stress and anxiety and tend to be pessimistic (Barlow et al., 2014; Costa & McCrae, 1992). This trait is expected to affect mental health negatively. Furthermore, these individuals are more prone to experiencing stress, anxiety, and pessimism in their professional lives. Emotional fluctuations and unpredictable moods can lead to conflicts and disagreements with others and colleagues. For these reasons, neuroticism is expected to be negatively related to accounting professionals' mental health and job performance (Judge et al., 2002).

Individuals open to new experiences are curious and enjoy exploring new places and trying new things (Costa & McCrae, 1992; Robbins & Judge, 2011). This trait can help individuals keep their minds active, manage stress, and maintain their mental health. Keeping up with developments and presenting new ideas can contribute to accountants' performance in work life. For these reasons, openness is expected to affect mental health and job performance positively.

Hypothesis 3: All Big Five personality traits, except neuroticism, are expected to be positively related to accounting professionals' mental health and job performance. It is hypothesised that neuroticism will have a negative correlation with mental health and job performance.

2. Methodology

2.1. Sample and Data Collection

The data for this study were collected through an online survey comprising psychometric scales previously adapted into Turkish and demographic questions. The participants were accountants working in firms located in Sakarya and Kocaeli. The researcher's social networks were utilized to collect the data, resulting in 212 responses. Participants were provided with an informative consent form at the beginning of the survey, indicating that participation was voluntary. Of the 212 survey responses, 3 were incomplete, 5 respondents indicated they were not working in accounting departments, and 12 failed to correctly answer an attention-check question ("If you are reading this question, please select 13"). As a result, these 20 responses were eliminated from the dataset, and the analysis was performed using the remaining 192 responses from accountants. Approval for the study was granted by the Sakarya University Social and Human Sciences Ethics Committee, under approval number E-61923333-050.99-399807, dated 19.09.2024.

2.2. Participants

Among the participants, 58.3% were female, and 59.4% were single. The distribution of job positions was as follows: 21.9% held junior positions, 29.7% were in mid-level positions, and 29.2% held senior positions, with 37 participants not specifying their position. In terms of education level, 14.1% had a high school diploma, 36.4% an associate degree, 45.8% a bachelor's, and 2.1% a master's or higher. Three participants did not report their education level. The average age was 30.48 years (SD = 11.09), ranging from 18 to 67 years. Among the participants, 142 were from Sakarya, and 50 were from Kocaeli.

2.3. Measures

Big Five Personality Inventory: The Turkish version of the 44-item Big Five Personality Inventory developed by Benet-Martinez and John (1998) and adapted by Sümer et al. (2005), was used to assess five core personality traits: openness,

conscientiousness, extraversion, agreeableness, and neuroticism. A five-point Likert scale was employed to ascertain the level of agreement with each statement by the research participants, with 1 representing "strongly disagree" to 5 representing "strongly agree".

Job Performance: Job performance was measured using the Job Performance Scale developed by Kirkman and Rosen (1999) and adapted by Sigler and Pearson (2000), with a Turkish translation by Çöl (2008). This scale includes 4 items designed to assess participants' job performance. An example item is, "I complete my tasks on time". Participants rated their agreement with each item on a 5-point Likert scale, where 1 indicates "strongly disagree," and 5 indicates "strongly agree." Higher scores indicate better job performance.

Self-Esteem: The single-item measure developed by Robins et al. (2001) assessed participants' self-esteem. The researcher translated the item "I have high self-esteem" into Turkish. A 5-point Likert scale was employed to ascertain participants' level of agreement with the statement, where 1 indicates "not very true of me," and 5 indicates "very true of me." Higher scores indicate higher self-esteem.

Self-Efficacy: Participants rated the statement "I have high self-efficacy" on a 5-point Likert scale, 1 indicating "not very true of me" and 5 indicating "very true of me" to assess their self-efficacy. Higher scores reflect higher self-efficacy, indicating confidence in their abilities to complete tasks successfully.

Mental Health: Mental health was examined using a single-item measure initially developed by Yu and Wang (1993). Participants answered the question, "How do you rate your mental health?" using a 5-point Likert scale, from 1 (extremely unhealthy) to 5 (extremely healthy). The researcher translated the item into Turkish. Higher scores indicate better mental health.

2.4. Data Analysis

The data were subjected to analysis using SPSS 22. The internal consistency of the scales was evaluated using the "Cronbach alpha coefficient". Table 1 presents "the descriptive statistics and internal consistency" results. Correlation analyses were employed to investigate the relationships between the study variables, with the results presented in Table 2. Multiple regression analyses were performed to test the impact of individual differences (the Big Five) on the dependent variables (mental health and job performance), with findings detailed in Table 3.

3. Findings

The following sections present descriptive statistics, internal consistency results, correlation analyses, and multiple regression analyses.

3.1. Descriptive Statistics and Internal Consistency

As shown in Table 1, participants scored highest on agreeableness among the Big Five personality traits. High levels of self-esteem and self-efficacy were observed, while neuroticism levels were low. Job performance and mental health levels were found to be above average. The reliability coefficients of the scales used in the study were within acceptable ranges, with a minimum alpha score of 0.71 (Table 1).

Table 1. Descriptive Statistics and Internal Consistency Scores

	Mean	Standard Deviation	α
Openness to Experience	3.70	0.76	.86
Conscientiousness	3.95	0.64	.79
Extraversion	3.71	0.77	.80
Agreeableness	4.15	0.56	.71
Neuroticism	2.87	0.83	.80
Performance	3.70	0.86	.74
Self-esteem	4.24	0.89	
Self-efficacy	4.40	0.86	
Mental health	3.75	1.21	

Note. α = Cronbach's Alpha

3.2. Correlation Findings

The personality traits of openness to experience, conscientiousness, extraversion, and agreeableness are all positively correlated with each other. Additionally, these traits are negatively correlated with neuroticism. Moreover, all these personality traits positively correlate with performance, self-esteem, self-efficacy, and mental health. A negative correlation between age and neuroticism indicates that neuroticism decreases as age increases. Conversely, age positively correlates with mental health, suggesting that mental health improves. Both self-esteem and self-efficacy are positively correlated with mental health. The strongest correlation with performance is observed with self-esteem. Conscientiousness shows the strongest positive correlation with mental health. Self-esteem, self-efficacy, mental health, and performance are positively correlated, while neuroticism is negatively correlated (Table 2).

Table 2: Correlation Analysis Findings

Variables	1	2	3	4	5	6	7	8	9	10
1.Openness to experience	-									
2.Conscientiousness	.43***	-								
3.Extraversion	.51***	.42***	-							
4.Agreeableness	.26***	.54***	.27***	-						
5.Neuroticism	-.26***	-.47***	-.37***	-.29***	-					
6.Performance	.25***	.28***	.42***	.20***	-.32***	-				
7.Self-esteem	.58***	.40***	.47***	.24***	-.41***	.45***	.-			
8.Self-effiacy	.44***	.41***	.51***	.30***	-.26***	.33***	.56***	-		
9.Mental health	.28***	.50***	.31***	.47***	-.54***	.36***	.44***	.43***	-	
10.Age	-.05	.12	-.02	.00	-.17*	.19**	.06	.01	.18*	-

Note. * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

3.3. Multiple Regression Analysis Findings

The multiple regression analysis showed that agreeableness is the personality trait with the most positive impact on mental health. Additionally, “self-efficacy” and “self-esteem” were identified as positive predictors of mental health. Conversely, neuroticism was identified as a negative predictor of mental health. Other personality traits did not significantly predict mental health. Regarding job performance, self-esteem was identified as the strongest predictor, followed by extraversion. Other personality traits did not significantly predict job performance (Table 3).

Table 3: Multiple Regression Analysis Findings

Independent variables	Dependent variables					
	Mental health			Job performance		
	β	t	R^2	β	t	R^2
Openness to experience	-.07	-1.00	.45	-.13	-1.56	.25
Conscientiousness	.14	1.85		.02	0.22	
Extraversion	-.08	-1.08		.27***	3.36	
Agreeableness	.24***	3.76		.04	0.49	
Neuroticism	-.33***	-5.18		-.09	-1.20	
Self-esteem	.16*	2.15		.33***	3.79	
Self-effiacy	.20**	2.82		.02	0.21	

Note. * $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$, R^2 represents adjusted R^2

Conclusion and Discussion

This section includes a summary of findings, interpretation of results, limitations of the study, suggestions for future research, and a concluding paragraph. The three hypotheses developed in the study were tested using correlation analysis, and all of them were supported. In the multiple regression analysis, all individual differences were considered independent variables in predicting mental health and job performance. The results indicated that agreeableness is the personality trait with the strongest positive influence on mental health. Self-esteem was the strongest positive predictor of job performance, with extraversion also significantly impacting job performance. Neuroticism emerged as the only personality trait with a significant negative impact on mental health.

A key finding of the study is that neuroticism is a detrimental personality trait for accountants. Poor mental health can reduce the likelihood of individuals being effective, efficient, and content professionally and personally (Schaefer et al., 2007; Wright et al., 1993). Another notable finding is that agreeableness and extraversion positively affect accountants' mental health and job performance. This finding partially aligns with previous research examining career satisfaction among accountants (Levy et al., 2011). Individuals with high agreeableness are less likely to react impulsively to minor issues and are generally peaceful and helpful, which is critical in many professional fields, including accounting. The most detrimental personality traits, such as narcissism, irritability, combativeness, and antagonism, are negatively associated with agreeableness (Furnham et al., 2013). Low agreeableness may increase the likelihood of problems with management and decrease the ability to communicate effectively with supervisors.

Extraversion, another critical finding, is crucial for accountants as it enhances performance. Despite the stereotype of accounting as a desk-bound, non-communicative profession, the ability to interact well with others in the office and with clients is essential.

Self-esteem and self-efficacy are critical individual differences for mental health and job performance among accountants. High self-esteem and self-efficacy enable individuals to cope with challenges in their professional and social lives (Baumeister et al., 2003). Individuals with high self-esteem will likely fulfill their work responsibilities without compromising their professional image, potentially preventing work-related psychological issues and maintaining stress levels (Galanakis et al., 2016). Therefore, the positive impact of these traits on mental health is anticipated. In the context of performance, self-respect and striving to perform tasks in a way that preserves one's professional image can be a key factor in improving performance. Finally, the reduction in neuroticism and improved mental health with age can be attributed to maturation.

It should be noted that the study is subject to a number of limitations. The study was limited by the relatively small number of accountants working in firms in the Sakarya and Kocaeli regions who participated in the research. Challenges in increasing the sample size were encountered due to the lack of direct access to accountants in small businesses

and difficulties in accessing those in middle or large-scale organizations. Another limitation is convenience sampling and cross-sectional data collection via self-report. Future research should aim to use a more representative sample and include a more comprehensive range of personality traits, such as dark personality traits, perfectionism, obsessive-compulsive personality, paranoid personality, callous personality, and Type A and B personalities. Additionally, performance and mental health variables and meso-level variables, such as organizational commitment and trust in management, could be examined regarding personality traits. Furthermore, variables such as burnout and stress could also be investigated in the context of personality traits among accountants.

In conclusion, this study has identified a correlation between neuroticism, a personality trait that is detrimental to accountants' mental health and job performance. Additionally, the positive impacts of agreeableness, extraversion, self-esteem, and self-efficacy on accountants' mental health and job performance were noted. Therefore, employers are advised to consider these personality traits during the hiring process. Based on the study's findings, a career in accounting may not suit individuals prone to neuroticism.

Ethical Declaration: Approval for the study was granted by the Sakarya University Social and Human Sciences Ethics Committee, under approval number E-61923333-050.99-399807, dated 19.09.2024.

Declaration of Contribution: The study has a single author.

Conflict of Interest Declaration: The author(s) of the article has no personal or financial conflict of interest within the scope of the study.

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