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Investigating the Reasons of Occupational Stress by Demographic Factors on Female Accounting Professionals: The Case of Kayseri Province

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ABSTRACT

It is known that accounting professionals experience stress throughout their career, which has a significant impact on accountants' productivity and quality of life. Especially, in Turkey, occupational stress factors have an important role in the low level of participation of women in business life. The aim of this study is to reveal the main causes of professional stress that affect female accounting professionals. Also, it was studied whether the level of influence of occupational stress differs according to the demographic variables. Therefore a 2-part questionnaire was applied to female accounting professionals working in Kayseri Province and then factor analysis was applied to datas which were collected from participants. By this way 9 factors were determined. After that analysis of variance (ANOVA) was applied to the factors and it was observed that the level of influence of the female accounting professionals from working time among working condition factors, communication with the stakeholders among professional experience factors, and perceptual factors according to age and education level differed significantly.

Keywords: *Occupational Stress, Female Accounting Professionals, Kayseri.*

Jel Classification*: M40, M41.*

Kadın Muhasebe Meslek Mensuplarının Mesleki Stres Nedenlerinin Demografik Özelliklere Göre İncelenmesi: Kayseri İli Örneği

ÖZET

Muhasebe meslek mensuplarının iş hayatlarında yoğun bir stres yaşadıkları bilinmektedir. Bu durum muhasebe meslek mensuplarının verimliliklerini ve yaşam kalitelerini önemli ölçüde etkilemektedir. Özellikle de ülkemizde kadınların iş hayatına katılım seviyelerinin düşük olmasında mesleki stres faktörlerinin önemli bir rolü vardır. Çalışmanın temel amacı, kadın muhasebe meslek mensuplarını etkileyen temel mesleki stres nedenlerini ortaya koymaktır. Bununla birlikte mesleki stres faktörlerinden etkilenme nedenlerinin demografik değişkenlere göre farklılık gösterip göstermediği araştırılmıştır. Bu amaçla; Kayseri ilinde çalışan kadın muhasebe meslek mensuplarına 2 bölümden oluşan anket uygulanmış ve elde edilen bulgulara faktör analizi uygulanarak mesleki strese neden olan 9 faktör belirlenmiştir. Bu faktörler üzerinden yapılan varyans analizi (ANOVA) sonucunda kadın muhasebe meslek mensuplarının çalışma şekillerine göre zaman, mesleki tecrübelerine göre paydaşlarla iletişim, yaş ve eğitim durumlarına göre de algısal etkenler faktörlerinden etkilenme seviyelerinin farklılık gösterdiği belirlenmiştir.

Anahtar Kelimeler: *Mesleki Stres, Kadın Muhasebe Meslek Mensubu, Kayseri.*

JEL Sınıflandırması: *M40, M41.*

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1. INTRODUCTION

Stress is one of the inevitable facts of business life. The first scientist to describe stress in the sense we use today is the Canadian physiologist, Dr. Hans Selye. Selye published a work named "Stress" in 1950 as a result of his studies. In this work, Selye describes stress as a change in the organism caused by both internal and external factors (Bekçi et al., 2007: 146). Stress experienced in business life can bring important results not only for employees but also for managers. These consequences can be assessed individually or organizationally. The long-lasting stress has adverse physical and psychological effects on people. This situation naturally results in employees' health problems and poor performance in organization. Various researches have shown that stress can cause employees to be absent in the workplace work or even to quit job. In other words, stress may yield irreparable results for employees and organization. When one of the employees has stress, it could also affect other employees around the individual and the productivity may gradually decrease. On the other hand, if the causes of stress are reduced, the employees become healthier and thus their job satisfaction and contribution to the organization increase (Balcı, 2000: 78).

The concept of accounting professionals includes many individuals working in the accounting field from any accounting employee who works for an organization to a certified financial advisor that may be called the highest point of the accounting profession. For this reason, accounting profession is an occupation that deals with a wide range of people in business life. Stress is a common problem encountered by accounting professionals. Many factors like the intensity of work and the requirement of detailed and rigorous work to prepare financial tables causes accounting professionals to keep their activities under stress. Given the circumstances of Turkey, the gender of an individual is also known to be one of the factors that make working conditions for the individual harder. Especially women have to cope with various difficulties arising from the nature of work in business life. The aim of this study is to reveal the factors that bring about stress to women accounting professionals during their business life.

2. LITERATURE

All personal, family and environmental factors as well as the relationships among people can be a source of stress. The roles of individuals in this context are also considered as potential sources of stress. In other words, the roles that an individual may have in the family or work environment and the conflicts that may arise between these roles may cause stress. Sources of stress are mainly classified under three main headings; personal stress sources, organizational stress sources and environmental (non-organizational) stress sources (Tepeli et al., 2014: 743).

Personal stress sources include personality, gender, perception, lifestyle, time pressure, family and so on (Kaya and Kaya, 2007: 44). If the stress experienced by employees in the workplace is due to the personal reasons mentioned above, the negative effects of the personal problems experienced by the employees can be prevented thanks to the support of the managers. Providing services for social support in the workplace is effective in solving the problem. In the workplaces where such a service is not offered, it is necessary to provide support from other institutions.

Organizational stress sources can be listed as follows: wage inequalities, unrealistic job descriptions, unfair performance evaluations, non-flexible (strict) rules, limited development opportunities, bad communication, inability to participate in decisions, uncertainty of objectives, biased control systems, excessive centralization, personnel-manager conflict, and uncertain performance measurement (Üçüncü and Taşdemir, 2011: 390). When the stress that employees experience is caused by organizational reasons, it might contribute to employees' job satisfaction and organizational commitment if managers exhibit a supportive attitude.

Along with the globalization that began in the 1990s, accounting and financial consultancy have important responsibilities for sustainable economic development (Gücenme Gençoğlu and İşseveroğlu, 2010: 33). Social and technological changes faced by the employees in their daily life, economic conditions, the general problems of the city, natural disasters and political developments constitute the sources of environmental stress (Tepeli et al., 2014: 743).

Individuals face many sources of stress (individual, environmental, particularly organizational stress sources) throughout their career.

These factors which cause occupational stress affect each individual distinctively and lead to different levels of stress, which brings about various results both for the individual and for the organization. The negative results of stress sources on both individuals and organizations are given in Table 1.

Table 1. The Negative Results of Stress Sources on Individuals and Organizations

Negative Results on Individulas			**Negative Results on Organizations**	
Behavioural	**Physiological**	**Psychological**		
Excess alcohol and tobacco usage	Headache	Fatigue	Reduction of commitment to the organization	Increase in work accidents
Poor relationships with people at home and workplace	Backache	Anxiety	The weakening of organizational communication	Excessive increase in health costs
Reduction of work efficiency	Weakness	Depression	Career recession	Tension in business relations
Inconsiderate emotional behavior	Sleep problems	Irascibility	Reduction of efficiency	Decrease in the quality of goods and services
Marriage and family life deterioration	Indigestion	Difficulty in concentration	Decreased efficiency of decisions	Increase in insurance payments
Social isolation	Shivering	Decrease in detection	Increased labor turnover	Increase in compensation paid to staff
	Nausea	Blunt trauma	Coldness in organizational climate	The weakening of the image of the organization
	Heart disease	Distress	Increase in warnings and penalties	Increase in absenteeism

	Hypertension	Anorexia	Increase in staff complaints and demands	Extension in food and tea breaks
		Chronic depression	Cheat, sabotage	Decrease of job satisfaction
		Irritability, Suicide	Increase in customer complaints	Unscheduled time losses
			The weakening of inter-departmental cooperation	Increase in the number of cases filed

Source: Kaplanoğlu, 2014: 133.

As seen in Table 1, there are 26 negative results of stress on individuals which are defined under three goups (behavioural, physiological and psychological). There are also 26 negative results of stress on organizations are defined, which may be critical for many companies and organizations.

When the literature was examined, it was observed that a large number of studies were done to address the factors that cause stress to accounting professionals. Yıldırım (2008) conducted a study to determine the stress levels of accounting professionals and faculty members who provide accounting training. To achieve this purpose, a survey was applied on 73 accounting professionals and accounting lecturers. Then, t-test and one way ANOVA techniques were utilized to the data collected. As a result of this research, it was found that the stress levels of women were higher than men and also those who are in the lower age group (20-29) have a higher stress level than those in the elder age group.

Chen and Silverthorne (2008) performed a study in Taiwan to examine the relationship among locus of control, behavioral measures of occupational stress, job satisfaction and job performance. The sample consisted of 171 females and 38 male Certified Public Accountants ranging in age from 21 to 71. The data was analyzed using a MANOVA and the results indicated that an aspect of the accountants' personality, measured by the locus of control, plays an important role in predicting job satisfaction, stress and performance levels in accounting firms in Taiwan. In addition, it was determined that the occupational stress levels of individuals with higher internal locus of control tend to be lower and their performance and satisfaction levels tend to be higher.

Çil Koçyiğit et al. (2010) conducted a research to determine the organizational stress sources of accounting professionals in Ankara. The demographic characteristics of the accounting professionals participating in the survey were analyzed by percentage and frequency method. In order to determine the sources of stress, the averages for each stress source were calculated and according to these averages, the mean scores were sorted from big to small and the first 5 stress sources were determined. The differences between stress sources and demographic characteristics were measured by t test and Anova test and it is found that there are not any statistical differences regarding “gender”, “education level” and “status”. However, they detected significant differences in terms of “working period in this profession” and “working time at the last workplace”.

Kelly and Barrett (2011) examined the basic causes of occupational stress experienced by the Irish intern accountants and the relationship among the occupational stress, job

satisfaction and leaving tendencies of the interns. In order to reach the objective a questionnaire was distributed to trainee accountants attending lectures in preparation for professional accounting examinations. The questionnaire was circulated to trainee accountants at medium-sized firms in Ireland too. In all, 116 usable responses were collected. Afterwards, Parametric tests including ANOVA tests, t-tests and correlation analysis were employed in this study. Non-parametric tests were also undertaken. The results revealed that the pressure of exams, role conflict, role ambiguity, excessive role burden on quality and quantity, and managers with dominant character were the most common occupational stress sources faced by prospective accountants.

Hacıhasanoğlu and Karaca (2014) carried out a study in order to determine the job satisfaction, burnout and stress levels of the accounting professionals working in the accounting field and those who work independently in Yozgat Province. In order to collect data, a questionnaire form consisting of four parts was developed. It was investigated whether there was a significant difference between the demographic characteristics of the professional accountants and burnout, job satisfaction and stress levels. In addition, the relationship between burnout, job satisfaction and stress level were also examined. T test and one-way analysis of variance (ANOVA) were used for the determination of the differences and correlation analysis was used for the determination of the relationshipsAs a result of the analysis made in the light of the data obtained within the scope of the study, it was determined that although the level of stress of accounting professionals is high, their job satisfaction is high. It was found out that there is a strong relationship between emotional exhaustion and depersonalization, and stress and job satisfaction.

Deran et al. (2016) did research in order to study the occupational problems of the accounting professionals working in Ordu Province, Turkey and their expectations from the chambers of profession. Some hypotheses were established and Kruskal Wallis and Mann Whitney U tests were used to test these hypotheses. According to the test results, it was determined that the most frequently faced problems are the change of legislation and bureaucratic procedures, delaying the flow of information and documents of the customers, customers' asking them to follow-up their private works, unfair competition and collection problems.

In Yanık's (2017) study, the level of stress perceived by accounting professionals was examined in terms of demographic factors. The data obtained from the survey conducted in Kocaeli Province, Turkey were analysed by using t test and ANOVA. It was concluded that the levels of stress of accounting professionals differ according to their age and work experience.

Katkat Özçelik (2018) conducted a study to in order to investigate the problems of professional accountants and to compare these problems in terms of gender. For this purpose a survey was applied on independent and active public accountants working in Artvin and Rize. In this research frequency percent distribution and t test were used for the analysis. As a result, there were no significant differences regarding the genders. Nevertheless, public accountants stated that there are some significant differences between the genders regarding the problems faced in public institutions, personnel and workload.

3. METHODOLOGY

The aim of this study is to explain the factors that cause stress in women accounting professionals in Kayseri and to determine whether these factors differ according to demographic variables. The following hypotheses were created for this reason;

H1:level of influencing from occupational stress factors vary according to marital status,

H2:level of influencing from occupational stress factors vary according to age,

H3:level of influencing from occupational stress factors vary according to educational status,

H4:level of influencing from occupational stress factors vary according to professional title,

H5:level of influencing from occupational stress factors vary according to working condition,

H6:level of influencing from occupational stress factors vary according to professional experience,

H7:level of influencing from occupational stress factors vary according to monthly income.

In order to collect the needed data to test the hypothesis, a survey with 2 parts was prepared. The first part of the questionnaire consists of questions to determine the demographic characteristics of female accounting professionals. In the preparation of the second section, which aims to measure the opinions of the accounting professionals about the occupational factors that cause stress, Tepeli et al. (2014) studies were taken as references. The 5-point Likert scale was used for the answers to the propositions to determine the sources of stress in the second section. In the scale, the degrees of stress caused by the propositions consist of (1) None (2) Low, (3) Moderate, (4) High, (5) Very High expressions.

According to the 2017 activity report of Kayseri Chamber of Certified Public Accountants, there are 247 women members registered in Kayseri Province, Turkey. And, some of the registered professionals do not actually work. During the study, 53 of the employees were reached and survey was applied by face to face interview method.

Instead of using the 37 propositions directed to the participants as variables in the analysis, these factors were reduced to 9 factors by factor analysis and the relationship of demographic features with stress sources was tested on these factors.

4. FINDINGS

In this part of the study, the statistical data of the responses that the participants gave to the first section (the demographic characteristics of the participants) and the second section (the occupational stress factors) of the survey.

4.1. Demographic Findings

Demographic findings of 53 women accounting professionals who participated in the study are shown in Table 2.

Table 2. Demographic Findings

Variable Code	Demographic Characteristics		f	%
D1	Marital status	Married	37	69.8
		Single	16	30.2
D2	Age	25 and below	2	3.8
		26 – 35	26	49.1
		36 – 45	25	47.2
D3	Educational status	Associate degree	6	11.3
		Bachelor's degree	41	77.4
		MA degree	6	11.3
D4	Professional Title	Public accountant (SM)	3	5.7
		Independent accountant and financial advisor (SMMM)	50	94.3
D5	Working condition	Independent	31	58.5
		Public-private institution	10	18.9
		With an accountant	12	22.6
D6	Professional experience	7 years and below	14	26.4
		8 – 15	23	43.4
		16 – 23	16	30.2
D7	Monthly income	1,000₺ and below	11	20.8
		1,501 – 2,500	14	26.4
		2,501 – 3,500	10	18.9
		3,501 – 4,500	6	11.3
		4,501 – 5,500	3	5.7
		5,501₺ and above	9	17.0

As seen in Table 2; most of the women (69.8%) are married and aged between 26 and 35 (49.1%). The majority (77.4%) of the participants have bachelor's degree and 94.3 percent of them work as independent accountant and financial advisor. In addition it's observed that 43.4 percent of women accounting professionals have professional experience between 8 and 15 years. Also they earn between 1,501 and 2,500 ₺ per month mostly (26.4%).

4.2. Factor Analysis and Findings

Factor analysis generally investigates whether a large number of variables used in research can actually be expressed in several basic variables. Factor analysis has two main objectives; to reduce the size and to investigate the structure of the relationship between variables, in other words, to classify variables (Alpar, 2017: 245). The first stage of the analysis is to test the suitability of the data set for factor analysis. Barlett test and Kaiser - Meyer - Olkin (KMO) tests are used for this (Kalaycı, 2014: 322). In factor analysis, the correlations between the variables are required to be between 0.3-0.9 (Alpar, 2017: 265). The excess of correlation coefficients which are not in these ranges indicates that the data set is not suitable for factor analysis. For this reason, Barlett and KMO tests were applied to determine the existence of a significant correlation between at least some variables and the suitability of the data for factor analysis. The KMO index takes a value between 0 and 1, and if it is over 0.5, it means the data are suitable for factor analysis (Williams et al., 2010: 5).

The test results are shown in Table 3.

Table 3. KMO ve Barlett Test

KMO Sample Proficiency Test		.765
Barlett's Test	Chi-Square	1471.110
	p	.000

The KMO test result of 0.765 indicates that research data and sampling are sufficient, and that Barlett test significance is 0.000 ($p < 0.05$) demonstrates that we could obtain significant factors.

Many methods can be employed to determine factors such as the Kaiser criterion (eigenvalue>1), Scree test, parallel analyzes and cumulative percentage of variances (William et al., 2010: 6). We used eigenvalue statistics in this study. If the eigenvalues of the factors are greater than 1, it is sufficient to qualify them as significant (Kaiser, 1960: 145).

Eigenvalue statistics and the percentage of the variance that factors can explain are shown in Table 4.

Table 4. Total Variance Explained

Components	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	13.863	37.466	37.466	13.863	37.466	37.466	5.395	14.582	14.582
2	3.268	8.832	46.298	3.268	8.832	46.298	3.607	9.749	24.331
3	2.537	6.856	53.154	2.537	6.856	53.154	3.413	9.224	33.555
4	1.918	5.184	58.338	1.918	5.184	58.338	3.316	8.962	42.517
5	1.561	4.219	62.557	1.561	4.219	62.557	3.131	8.461	50.979
6	1.438	3.888	66.445	1.438	3.888	66.445	2.797	7.560	58.539
7	1.272	3.437	69.881	1.272	3.437	69.881	2.329	6.294	64.833
8	1.211	3.273	73.154	1.211	3.273	73.154	2.215	5.985	70.818
9	1.078	2.913	76.067	1.078	2.913	76.067	1.942	5.249	76.067
10	.941	2.543	78.610	-	-	-	-	-	-

Since the initial eigenvalue totals fell below 1, it was not included in the table after component 10. When Table 4 is examined, there are 9 factors with eigenvalue statistics greater than 1. The first factor explains 14.582% of the total variance, the first and the second factors together explain 24.33% of the total variance. The first 9 factors explain 76.067% of the total variance.

The next process is to assign variables to factors. For this, the correlations between the original variable and the factors are calculated. The assignment is made by considering the correlation coefficient which is the highest value of a variable between the factors (Kalaycı, 2014: 330). A factor becomes meaningful when at least two variables are assigned to it, otherwise the factor would not be different from the observed variable (Henson and Roberts,

2006: 408). As a result, factors and variables assigned to factors (questions in the survey) are shown in Table 5.

Table 5. Factors and Assigned Variables

Factors	**Question No**	Questions in the survey	**Factor Loads**
1: Time	31	Long and tiring working times	.843
	30	Not enough time for family and social life	.824
	13	Complexity of the legislations	.799
	12	Customers' not paying accounting fee on time	.657
	27	Frequent change of legislations	.654
	16	Obligation to do things in a very short time	.631
	1	Excessive workload	.595
2: Ethics and responsibility	6	Living dilemma between professional ethics and unethical requirements of the customer	.716
	18	Customers' unfair demands	.678
	36	Difficulties arising from the mandatory implementation of accounting standards	.462
	28	Responsibility concerns	.442
3: Physical difficulties	17	Insufficient equipment	.713
	20	Abundance of official business institutions and their distance to the workplace	.708
	24	Internet and computer system malfunctions	.632
	4	Difficulty of professional promotion	.549
	32	Feeling insufficient for the requirements of the job	.471
	11	The work's monotonousness and closedness to change	.415
4: Financial concerns	3	Low income	.735
	14	Inadequate wages in tariffs	.673
	2	Colleagues working with lower tariffs	.658
	23	Difficulty of finding qualified professionals	.624
	8	Fear of losing customer	.575
5: Communication with stakeholders	37	Attitudes of government offices towards professional accountants	.695
	22	Unwillingness of colleagues to share information	.689
	33	Competition between members of the profession	.624
	25	Problems arising from communication with customers	.601
6: Self-development	9	Failure to adapt to changing accounting software	.809
	10	Lack of vocational training	.581
	5	Inability to monitor changes and developments in the profession	.531
	21	Obligation to follow the rules laid down by the occupation chamber	.500
7: Environmental factors	15	Inadequate physical conditions of the workplace	.727
	19	Difficulty of reaching customers' workplaces	.564
8: Nature of the profession	35	Innovations in the field of audit	.601
	26	Concerns about the future of the profession	.598
	34	Disruptions in the database of the relevant institutions (Online tax office, SGK etc.)	.457
9: Perceptual factors	7	Status of the profession in society	.791
	29	Incompatibility between occupation and personality	.633

The number of variables before the factor analysis was reduced to 9 after the analysis. The analysis also created scores for each factor. The biggest advantage of these scores is that they meet normal distribution conditions and do not have multiple connection problems (Kalaycı, 2014: 331). Now then, the obtained factor scores can be used as variables in parametric tests.

4.3. The Relationship between Demographic Characteristics and the Factors Causing Stress

In this part of the study, it was investigated whether the factors obtained differ according to demographic characteristics. The Independent Two Sample t-Test was used for the demographic variables with two categories. This test was developed to test whether the difference between the two independent mean samples was statistically significant (Bayram, 2014: 94). One-Way ANOVA test was used to measure demographic variables with three or more categories.

First of all, it was determined whether the level of effect of the participants from occupational stress varies according to their marital status. The results for the Perceptual Factors, which was found to be significant in the results of the test, are shown in Table 6.

Table 6. t-Test Regarding Marital Status

Factor No	Levene Test		t-Test		Mean
	F	Sig.	t	p	
9	1.383	.245	2.413	.019	.2085022 (married) .4821613 (single)

It was observed that perceptual factors cause more stress for single accounting professionals.

One-Way ANOVA test was used to determine whether the level of effect of the participants from occupational stress varies according to their age. Table 7 shows the test results about the factors that have significantly different.

Table 7. ANOVA Test Results

Variable	Factor	Homogeneity Levene Test		ANOVA		Multiple Comparisons (Post-Hoc)			
						Category (1)	Category (2)	Tukey	
		Stat.	p	F	Sig.			Mean Dif.	Sig.
Age	9	.594	.556	3.023	.058**	25 and below	26-35	1.3398	.151
							36-45	.8290	.476
						26-35	25 and below	-1.3398	.151
							36-45	-.5108	.151
						36-45	25 and below	-.8290	.476
							26-35	.5108	.151
Educational status	9	.756	.475	4.129	.022*	Associate degree	Bachelor's degree	.6026	.319
							MA degree	-.4883	.646
						Bachelor's degree	Associate degree	-.6026	.319
							MA degree	-1.0909	.029*
						MA degree	Associate degree	.4883	.646
							Bachelor's degree	1.0909	.029*
Working Condition	1	1.975	.149	2.673	.079**	Independent	Public-private	.7055	.122
							With accountant	-.1963	.823
						Public-private	Independent	-.7055	.122
							With accountant	-.9018	.086**
						With accountant	Independent	.1963	.823
							Public-private	.4150	.086**
Professional experience	5	.439	.647	2.494	.093**	7 and below	8-15	-.3871	.474
							16-23	.3120	.657
						8-15	7 and below	.3871	.474
							16-23	.6992	.079**
						16-23	7 and below	-.3120	.657
							8-15	-.6992	.079**

(* p<0.05; **p<0.10)

Table 6 shows the factors that have a significant difference in terms of the level of effect of the participants from occupational stress. These include age, educational status, working condition and professional experience. When the Levene test results are examined, it is seen that these factors provide the homogeneity of variance (p> 0.05). The ANOVA column shows the F and Sigma values of the factors.

When these values are examined, it is understood that the level of effect of the participants from occupational stress varies according to level of education (0.022 <0.05) in terms of Factor 9 (perceptual factors), age (0.058 <0.10), working conditions (0.079 <0.10) Factor 1 (time) and job experience (0.093 <0.10) and Factor 5 (communication with stakeholders).

In later stages, it was investigated which averages were different from one another. Post-Hoc tests were applied for this purpose. In the Multiple Comparisons column in Table 7, subcategories of each of the demographic variables that were found significant in the ANOVA test are demonstrated.

With regard to educational status, it was seen that the level of effect of the participants with a bachelor's or MA degree from "perceptual factors" was significantly different (p <0.05).

As for working conditions, it was understood that the level of effect of the participants who work for public accountants from "time" factor is significantly different (p<0.10) from those who work in a public-private institution.

In terms of professional experience, it was observed that the level of effect of the participants with a job experience between 8-15 years from "communication with stakeholders" factor is significantly different (p<0.10) from those with a job experience between 16-23 years.

5. RESULTS AND RECOMMENDATIONS

Stress is one of the inevitable facts of business life. The accounting profession, by its nature, concerns a very large segment in business life, which has made stress a phenomenon that members of the accounting profession often have to struggle with. Considering the conditions in Turkey, the gender of an individual is one of the factors that affect the working conditions. Women in particular have to deal with some difficulties arise in the nature of work as well as a number of different challenges.

This research was done with the purpose of explaining the factors that cause stress for women accounting professionals in Kayseri Province and to determine whether these factors differ according to demographic variables. A survey including 37 propositions was applied to 53 women accounting professionals by face to face interview method. Then, factor analysis was performed to determine whether 37 propositions could be reduced to a smaller number of variables and it was determined that the opinions of the participants could be explained by 76.067% with 9 factors. These are time, ethics and responsibility, physical difficulties, financial concerns, communication with stakeholders, self-development, environmental factors, the nature of the profession and perceptual factors.

ANOVA and t test were used to determine whether the level of influencing from occupational stress factors vary according to demographic variables. As a result of these tests, it was determined that H1 and H3 hyphotesis are accepted for both factor 9 for $\alpha = 0.05$. In addition to that H2, H5 and H6 hyphotesis are accepted respectively for factors 9, 1 and 5 for $\alpha = 0.10$. That is to say the level of influencing from "perceptual factors" vary according to

"marital status", "educational status" and "age". Also level of influencing from "time" vary according to "working condition" and level of influencing from "self-development" vary according to "professional experience".

If this study is expanded to all provinces of Turkey, it is suggested to lead authorities to take the necessary precautions relating stress factors and provide better conditions for women accounting professionals. And it can be observed that whether better conditions for women accounting professionals increase their performance and job satisfaction.

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