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A study of stress at work of accountants in covid-19 pandemic context

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Abstract

The main objective of this study was to identify, evaluate, and to measure the attributes of stress at work of accountants of hotels in Vietnam in covid-19 pandemic context. The study was based on a field survey using a semi-structured questionnaire on a sample of 150 accountants of hotels. But, only 115 filled questionnaires were satisfactory and therefore included in the analysis. By using several statistical analytical tools, i.e., descriptive statistics, Cronbach's Alpha analysis, and Independent T-test, the

study has identified and measured three (3) attributes of stress at work of accountants of hotels in Vietnam in covid-19 pandemic context that have great effects on employees (or in this case study, accountants). There is, statistically, significant difference in the level of stress at work of accountants of hotels in Vietnam in covid-19 pandemic context from these different work experiences and income. Based on the findings, some recommendations are given for hotels to keep accountants.

Keywords: Stress at Work, Accountants, Hotel, Covid-19

JEL Codes: M40, L30, M12, O15

1. Introduction

According to WHO (2020) ^[14], several respiratory-related medical cases with unknown causes were recorded in Wuhan in late 2019. However, after a period of investigation, the medical experts discovered a new type of virus named Covid19. Then, the outbreak and rapid infection of the new virus all over the Asian region became the start to a global pandemic (WHO, 2020) ^[14]. Covid19 appeared in Vietnam around January 2020. Until now, Covid19 is still raging, which has had considerable impact on the production of businesses and the jobs as well as the labor market, causing unemployment or shortage of jobs etc.

Hotel staff in general, and accountants in particular, had to face the risk of contagion as they work, serve and exchange directly with customers. Despite the preventative measures, the risk of being infected is extremely high. Therefore, employees underwent stress at work. When Covid-19 broke out once again, increasing tension also affected the efficiency of employees (Max *et al.*, 2021 ^[8]). Concerns about Covid19 are also responsible for hotel employees' stress.

Accounting is a career that deals with numbers, accounting reports, accounting books. That is why this work requires accuracy, meticulousness, and precision. Accounting has its own attributes, which are constrained by occupation-specific laws in general, and accounting laws in particular as well as accounting standards and rules, etc. Therefore, accountants must adhere to these principles. The accounting department is one of several indispensable parts for the operation of a business, and an important link for the board of directors to assess the development situation of the business, so that adjustments and appropriate measures could be implemented to help the businesses develop. Therefore, the accounting staff have to suffer from intense time pressure. During the Covid19 pandemic, hotels have to face numerous difficulties in their business activities. Almost all hotel businesses applied many policies to their accountants, regardless of their work experience, such as temporary-off-work, alternative shifts, reducing working hours, distancing work, reducing salary or cutting off the bonus reward, as well as many preventive measures. Accountants suffer from working time change, inconvenient work time, overwork, lack of recess, hence increasing stress.

These facts show that evaluating the stress level of the accountant staff is significant and meaningful. In addition, the results of this study also provide the foundation and background for further scientific research, which assists hotel businesses in constructing and optimising their human resource strategies and policies.

2. Literature review

Characteristic of accounting and audit industry

According to Zhao and Ghiselli (2016) [12], characteristics of accounting and audit industry includes (i) longer working hours, (ii) irregular work schedules, (iii) high personnel fluctuation, (iv) extended hours on public holidays, (v) overtime shifts, and (vi) low-paid salary.

Anh *et al.*, (2020) [1] surveyed 237 accountants and auditors to investigate the relationship between the characteristics of the job, work-family life balance, stress at work and intention of resignation. Beside inheriting of the scale of job’s characteristics, Zhao and Ghiselli (2016) [12] also added 4 characteristics, including: (i) obligatory thorough understanding the law, (ii) meticulousness with data, (iii) abundance of reporting, (iv) frequent encounters with customers to recollect loans.

Stress at work

Baker (1985) [2] asserts that job characteristics have a relationship with stress at work. Stress affects physiological, psychological and the behavioural conditions of workers. The author also claims that stress at work is formed when the employees are not satisfied with elements of the work environment, or the job has not met their demands, such as income, career growth prospects, and work process elements.

Schaubroeck *et al.*, (1989) [9] asserted that stress at work consists of 3 measurements: (i) stress at work; (ii) relationships with colleagues, superiors and subordinates; (iii) work environment, (policy, procedures, working

conditions). All of these factors gave them a high level of tension and anxiety.

Blaug *et al.*, (2007) [4] states that job stress is associated with 3 factors: (i) requirements of the job, (ii) resources of organizations and (iii) capabilities of employees. When these 3 factors are not harmonized, there is a specific level of tension for employees. Pressure of work, health issues and the nervous system have a complicated relationship. Nevertheless, employees will be more optimistic in case they are able to maintain their jobs and disregard the increasingly severe health conditions.

Heyao *et al.*, (2021) [7] suggests that the COVID 19 pandemic is a natural threat that has exerted detrimental effects on the hotel industry. Hotel employees face negative impacts: the angst for their future and other miserable feelings. According to Heyao *et al.*, (2021) [7], the COVID 19 pandemic affects numerous fields, especially tourism and hotels. A huge number of changes in policies and regulations are implemented in response to the COVID 19 pandemic, which causes closure of companies, dismissal as a result of pressure for workers. The research result also concludes that problems and stress of job during the COVID 19 pandemic has a significant influence on the employees' intention to quit their job in service and tourism areas, as well as negative emotion and increases in possibilities of leaving the profession. Workers serve customers under much pressure since the variety of customers from various places, which triggers their fear of being infected with COVID 19 when in direct contact with customers (Heyao *et al.*, 2021 [7]).

Table 1: Attributes of stress at work of accountants in hotel

Code	Scale	Sources
SW1	I feel a lot of pressure at work because of my current job situation.	Baker (1985) [2]; Schaubroeck <i>et al.</i> , (1989) [9], Blaug <i>et al.</i> , (2007) [4]; Heyao (2021) [7]; Cheung <i>et al.</i> , (2018) [5] and opinion of experts
SW2	Pressure in my life is caused by my current job situation.	
SW3	It is hard for me to relax	

3. Methodology

Data collection methods

The time when the authors carried out this study was the time when the COVID 19 epidemic was still problematic, so the author used the non-probability sampling combined with the convenience sampling in the data collection process. We conducted a survey of accountants at 3-star, 4-star and 5-star hotels in Hanoi city. There is no discrimination on the nature of the job, department and position of the survey respondents in order to increase the objectivity of the survey.

Based on previous studies, results of expert interviews, we build a survey questionnaire consisting of questions and answers in a logical way. To estimate the job stress among accounting employees, a Likert scale with 5 levels, from 1-completely disagree to 5-completely agree.

Survey facilities: we complete the survey on Google Form and send the survey link via the Internet (Email, Zalo, Facebook).

Methodology

Qualitative research method: The results of qualitative research will be the premise, foundation and basis for the author to construct and full fill the questionnaire for quantitative research.

Quantitative research method: We use questionnaires from qualitative research methods. After conducting the survey,

we collect, check and remove the invalid survey questionnaires. 115 valid questionnaires were synthesized, and data were processed by using SPSS 22.0 software.

4. Results

4.1 Descriptive statistics

Information collected is shown in Table 2. It shows that among the 115 respondents, about 28.7% were male while the remaining 82 (71.3%) were female. Among the respondents, 48.7% of the participants have work experience for 3 years or less, and over 3 years accounted for 51.3%. Of these, 51 of them (or 44.3%) are working for three-star hotels, 41.7% are working for four-star hotels, and 14.0% of the participants are working for five-star hotels. Among the respondents, 45.2% of the participants have income of 10 million VND or less, and over 10 million VND accounted for 54.8%

Table 2: Respondents by Gender, Work Experience, hotel stars and income

	Frequency	Percent	Cumulative Percent
Gender			
Male	25	23.8	23.8
Female	80	76.2	100.0
Work Experience			
Over 3 years	54	51.4	51.4
To 3 years	51	48.6	100.0

Hotel stars			
Three-star	51	44.3	44.3
Four-star	48	41.7	86.1
Five-star	16	14.0	100.0
Income			
Less 10 million VND	52	45.2	45.2
10 million VND or higher	63	54.8	100.0
Total	115	100.0	

Next, Table 3 indicates that the respondents agree with the dependent variables of “stress at work of accountants of hotels in Vietnam in covid-19 pandemic context” where three (3) attributes were quite high with an average of 3.47 compared with the highest of the Likert 5-point scale. All 3 attributes were rated at an average of 3.43 or higher.

Thus, the majority of the accounting staff of the hotels participating in the survey are stressed at work. The main reason for this is due to the influence of Covid 19 pandemic. In terms of job rotation, accountants have to work as office staff, receptionists. Therefore, excessively demanding job requirements for the accountants' ability leads them to lose the balance between work and personal life; therefore, work-related stress occurs.

In the COVID 19 pandemic situation, with the unstable workplace environment and polluted, stuffy atmosphere, working in a restrained position, wearing a mask, etc., workers are more likely to burn out.

Table 3: Descriptive Analysis of Attributes

	N	Minimum	Maximum	Mean	Std. Deviation
SW1	115	2.00	5.00	3.43	0.608
SW2	115	1.00	5.00	3.43	0.727
SW3	115	1.00	5.00	3.56	0.651
Valid N (listwise)	115			3.47	

4.2 Cronbach’s Alpha

Stress at work of accountants of hotels in Vietnam in covid-19 pandemic context have been measured by the Cronbach's Alpha. Results of testing Cronbach’s alpha of attributes are

Table 5: Differences of stress at work of accountants of hotels in Vietnam in covid-19 pandemic between participants 3 years or less work experiences and over 3 years work experiences – Independent

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
SW	Equal variances assumed	0.417	0.520	-2.832	113	0.005	-0.28279	0.09985	-0.48060	-0.08498
	Equal variances not assumed			-2.833	112.749	0.005	-0.28279	0.09983	-0.48058	-0.08500

Comparison of the results of the evaluation of stress at work of accountants of hotels in Vietnam in covid-19 pandemic context between participants have income of 10 million VND or less with those over 10 million VND can be seen in Table 6. According to the results shown in Table 6, Sig Levene's Test is 0.971; which is more than 0.05. The variance between the two 10 million or less and over 10 million is not different. Moreover, Sig value T-Test = 0.003 < 0.05, which means that there is, statistically, significant difference in the level of stress at work of accountants of hotels in Vietnam in covid-19 pandemic context from these

presented in Table 4 below. The results also show that attributes of the dependent variables have Cronbach's Alpha coefficients that are greater than 0.6; and the correlation coefficients of all attributes are greater than 0.3. So, all the attributes of the dependent variables are statistically significant (Hair *et al.*, 2010 [6]; Trong & Ngoc, 2008 [11]).

Table 4: Results of Cronbach’s Alpha Testing of Attributes

	Cronbach's Alpha		Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
	Scale Mean if Item Deleted	N of Items		
	.775	3		
SW1	6.99	1.465	0.613	0.699
SW2	6.98	1.175	0.655	0.649
SW3	6.86	1.419	0.575	0.734

4.3 Independent - Samples T - test

Comparison of the results of the evaluation of stress at work of accountants of hotels in Vietnam in covid-19 pandemic context between participants have work experiences for 3 years or less with those over 3 years can be seen in Table 5. According to the results shown in Table 5, Sig Levene's Test is 0.520; which is more than 0.05. The variance between the two 3 years or less and over 3 years work experiences is not different. Moreover, Sig value T-Test = 0.005 < 0.05, which means that there is, statistically, significant difference in the level of stress at work of accountants of hotels in Vietnam in covid-19 pandemic context from these different work experiences (Hair *et al.*, 2010 [6]; Trong & Ngoc, 2008 [11]). In the context of Pandemic Covid 19, Taking responsibilities on roles of other departments is not fitted with the working style of an accountant. This exacerbates job pressure as they have to take on a large amount of work. Job rotation as a solution for the COVID 19 pandemic in hotels, accountants are in charge of other departments, is sometimes too simple, without using specialized skills and knowledge.

different income (Hair *et al.*, 2010 [6]; Trong & Ngoc, 2008 [11]).

Because accountants have to deal with duties of office and receptionist jobs, requirements and tension they face are not appropriate for their knowledge, capabilities or challenge their resilience. This produces strain and burden for them. Job stress of accountants in hotels also occurs in many work situations. Accountants feel that they receive little support from supervisors and co-workers (they rotate out of work), as well as having less control over the workflow, so this stress-related issue exacerbates.

Table 6: Differences of stress at work of accountants of hotels in Vietnam in covid-19 pandemic between participants have income of 10 million VND or less and over 10 million VND Independent

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
SW	Equal variances assumed	0.001	0.971	-3.013	113	0.003	-0.30077	0.09984	-0.49857	-0.10298
	Equal variances not assumed			-2.998	106.618	0.003	-0.30077	0.10033	-0.49968	-0.10187

5. Discussion, implications and conclusion

Most of the hotels from 3-star to 5-star in Hanoi have professional operation organizations, optimal workplace environment and employees in general, accountants in particular are recruited and trained professionally with high capacity.

For the impact of the COVID 19 pandemic, the service industry suffered the heaviest loss with about 72% of workers affected; in particular for the hospitality industry, more than 80% of workers were unemployed and this rate would increase if the epidemic persists (Thuy, 2020 [10]). Enterprises are all looking for ways to retain high-quality and senior personnel (Binh, 2021 [3]), so mid-level employees and employees will be concerned and stressed at work.

The situation of hotel personnel in 2020 was announced by hoteljob.vn (2020) [13]: 67.3% of hotels are currently operating; 32.7% are still closed, more than 55% of employees in the hotel industry still get income from the profession, 72.8% regarding career prospects in 2021 will gradually recover. Numerous workers have changed to temporary occupations to maintain occupational skills. In which, 47.7% of employees have an unstable life as before and tackle more hardship, 73.3% of employees take advantage of their time to improve their professional knowledge and skills, 61.5% of employees decide to continue to stick with the job (Hoteljob.vn, 2020 [13]). However, if the epidemic situation persists, workers in the hotel sector will experience more unfavorable changes. Hotel businesses have more troubles in retaining and finding quality employees in the future.

During the Covid19 pandemic, employees feel stressed and exhausted when waiting for the future recovery of the industry. It is thought that the lingering tension and concerns about the pandemic will continue until the epidemic is kept under control. Therefore, employees need to make adjustments to adapt to the current situation.

For hotel firms used for quarantine locations, employees feel tensed up when serving customers. They are perturbed by the spread of disease, the rise in the number of jobs due to the policy of reducing staffing. As a result, they feel detached from the hotel service industry.

Hotels need to be fully equipped with temperature measurement equipment, build a fixed route from the place of residence to the place of work to avoid infection from unknown sources of infection. With the government's vaccine coverage policy, according to the instructions, businesses register, plan and notify employees to participate in vaccination to ensure safety for physical health, minimize the risk of mental stress. In addition, in order to maintain and enhance the professional skills of their employees, it is crucial for hotels to advance training programs and recovery plans for business operations when society returns to the "new normal".

Modern society and the Covid19 pandemic have brought about many challenges for hotels and their employees. To maintain a good job, accountants need to make continued endeavors. In the process of working, accountants easily encounter pressure and stress. This should be resolved early to reduce the impact on health and quality of life; hinder feelings of burnout, loss of confidence and low self-esteem.

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