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Effects of experiences of pleasure and pathogenic suffering on the work of accounting professionals

Efeitos das vivências de prazer e sofrimento patogênico no trabalho de profissionais da área de contabilidade

Efectos de las experiencias de placer y sufrimiento patógeno en el trabajo de los profesionales contables

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ABSTRACT

This study investigates experiences of pleasure and suffering in the work context of 365 professional accountants, evaluating their relationships and their effects on the performance of tasks. It also identifies coping strategies used to confront the experiences of suffering experienced. Descriptive research was carried out by means of a survey, with the application of quantitative and qualitative data analysis techniques. The results reveal that professional accountants are exposed to tensions in the organizational environment, which result in the appearance of experiences of pleasure and/or pathogenic suffering, resulting from the conditions of this environment, which influence, in some way, their attitudes, behaviors and performance at work.

Keywords: experiences of pleasure and suffering; task performance; coping strategies; theory of psychodynamics of work; professional accountants.

RESUMO

Este estudo investiga as vivências de prazer e sofrimento no contexto de trabalho de 365 profissionais contadores, avaliando suas relações e seus efeitos no desempenho de tarefas. Também identifica estratégias de enfrentamento utilizadas para confrontar as vivências de sofrimento experimentadas. Pesquisa descritiva, realizada mediante levantamento, com aplicação de técnicas quantitativa e qualitativa de análise dos dados. Os resultados revelam que profissionais contadores estão expostos a tensões do ambiente organizacional, que resultam no aparecimento de vivências de prazer e/ou sofrimento patogênico, decorrentes das condições deste ambiente, as quais influenciam, de algum modo, suas atitudes, comportamentos e desempenho no trabalho.

Palavras-chave: vivências de prazer e sofrimento; desempenho de tarefas; estratégias de enfrentamento; teoria da psicodinâmica do trabalho; profissionais contadores.

RESUMEN

Este estudio investiga las experiencias de placer y sufrimiento en el contexto laboral de 365 contadores profesionales, evaluando sus relaciones y sus efectos en el desempeño de las tareas. También identifica las estrategias de afrontamiento utilizadas para afrontar las experiencias de sufrimiento vividas. La investigación descriptiva se realizó mediante una encuesta, con la aplicación de técnicas de análisis de datos cuantitativos y cualitativos. Los resultados revelan que los profesionales de la Contaduría se encuentran expuestos a tensiones en el ambiente organizacional, las cuales resultan en la aparición de experiencias de placer y / o sufrimiento patógeno, producto de las condiciones de dicho ambiente, las cuales influyen, de alguna manera, en sus actitudes, comportamientos y desempeño en el trabajo.

Palabras clave: experiencias de placer y sufrimiento; desempeño de habilidades; estrategias de afrontamiento; teoría de la psicodinámica del trabajo; contadores profesionales.

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1 INTRODUCTION

The professional life of individuals has undergone changes in recent decades, as economic recessions, new information technologies, industrial restructuring and global competition have proved to be crucial and permanent factors influencing the nature of work and organization (Leslie et al., 2019). Work has been perceived by individuals, far beyond generating goods and services, but as a means to acquire identity, determine values (Campos & David, 2011) and can have positive or negative implications in the worker's life (Dejours, 1992; Mendes, 2007; Saraiva, 2019).

The dynamic analysis of the conflicts that arise from the worker's confrontation with the reality of work is analyzed by the psychopathology of work. The worker subject is modified by the work reality and in turn ends up modifying the company's reality as well (Dejours et al., 1994). The Psychodynamics of Work Theory provides an explanatory framework for the assessment of situations that can generate pleasure and suffering at work. Psychodynamics is concerned with the organization of work related to the worker's feelings, in order to understand the health conditions of individuals at work (Antloga et al., 2012). Dejours (2004) highlights that what matters for the psychodynamics of work is to be able to understand how workers maintain a psychic balance, even though they are subjected to difficult conditions in the work environment. According to Augusto et al. (2014, p. 36), "for psychodynamics, work occupies a central place in the construction of identity, forms of sociability and self-esteem, as well as in determining psychological distress". "The psychodynamics of work seeks to understand the psychic dynamics in the face of conflicts generated when the worker's desire is confronted with the work management models".

Research carried out on individuals in the workplace is considered a broad field of study (Birnberg, 2011; Mazzilli & Paixão, 2002; Morin, 2001). Evidence found in the literature demonstrates that the process of assigning meaning to work is complex. Studies have found evidence about the pleasure of individuals in carrying out their work (Mendes, 2007; Lancman & Uchida, 2003). Other studies have analyzed work situations that can cause suffering to individuals (Dejours, 2004; Dejours et al., 1994; Utzig et al., 2020). There is also evidence from studies that assess the experiences of pleasure and suffering in different organizational contexts (Silva et al., 2017; Augusto et al., 2014; Tschiedel & Monteiro, 2013; Guimarães & Martins, 2010; Silva & Merlo, 2007) and found evidence that working conditions may have different effects on the experiences experienced by individuals at work.

The investigation of the effects of the work context on the individual's reactions is a subject of studies in the Behavioral area of Accounting that has received little attention from researchers (Silva et al., 2017; Lupu & Empson, 2015; Carter & Spence, 2014; Saraiva, 2019). This

incipient field of accounting integrates the dimension of human behavior applied to accounting (Lucena et al., 2011). In addition, individual decision-making and cognitive psychology literature have stimulated behavioral accounting research (Birnberg, 2011). Despite studies involving the theme pleasure and suffering, little is known about the subject in accounting (Carter & Spence, 2014; Saraiva, 2019). Specifically, about the work situations that generate pleasure and suffering, their effects on the performance of tasks, and the coping strategies used by these professionals to confront the experiences of suffering at work. Saraiva (2019) evaluated the experiences of pleasure and suffering faced by accountants in their profession and revealed the incidence of such experiences in the work context, which indicates the exposure of these professionals to such factors.

This research advances in the accounting and behavioral accounting literature and differs from the study developed by Saraiva (2019), by analyzing the effects of the experiences of pleasure and suffering in the performance of tasks of professional accountants and the coping strategies used to confront such experiences of suffering in the accounting context. Thus, understanding the situations that reflect on the performance of tasks of individuals at work helps to understand the factors that affect the development of organizational activities, which, to some extent, impact organizational effectiveness. For this reason, understanding work experiences that generate weariness and discomfort can help identify actions that provide opportunities for internal problem-solving, from which one can act to enhance the exploration of skills, knowledge and willingness of individuals to work in order to extract your best for the company.

Authors (Belleghem et al., 2016; Saraiva, 2019) have suggested that overcoming adverse situations at work can act as an element that enhances the identification of individuals with their activities, which will positively reflect on their task performance. Conflicts related to working conditions, expectations regarding the activities to be developed and the actual performance of tasks can also put pressure on individuals at work. Conflicting situations can end up preventing necessary changes in the organizational environment, related to the organization and execution of work activities. Such conditions tend to reflect the loss of productivity and worker well-being (Campos & David, 2011).

The subjective relationships of workers with their work are what determine their experiences of pleasure or suffering, productivity or not. Problems related to the work performed by workers and their consequences on workers' health, productivity and quality of services provided, have been discussed in the area of organizational management, but little is known about their reality in the specific work context in which professional accountants work. The accountant is an important professional who helps organizational management processes, from the provision of useful and timely information, which allows the assessment of scenarios and better decision-making, as

well as providing information to the different stakeholders of the entity.

Thus, experiencing experiences of pathogenic suffering at work can negatively influence this professional's capacity for attention and work organization, which tends to negatively reflect on their productivity and ability to carry out their activities. On the other hand, when experiencing experiences of pleasure, these professionals tend to show a dynamic and proactive behavior, committed to their work assignments, being willing to make greater effort to perform their tasks and becoming resilient to the stresses of the environment. Considering the research opportunity identified in the literature, this study seeks to investigate the experiences of pathogenic pleasure and suffering in the work of accounting professionals, evaluating their relationships and their effects on task performance. Additionally, it seeks to find evidence related to the coping strategies used by these professionals to confront the experiences of suffering at work.

The research is justified by providing empirical evidence on the psychodynamics of work, suggesting its insertion in the behavioral area of accounting. It provides additional evidence, contributing to the identification of factors related to situations in the work of accounting professionals that generate pleasure and/or suffering, in order to alert professionals in the management area of organizations to mitigate suffering and support the factors of pleasure and leverage the performance of professionals working in this area, their productivity and the performance of the organization. It is also justified, as according to Saraiva (2019, p. 7), in view of the importance of the accounting professional in the socioeconomic context of the country and that the accounting profession has undergone changes over the years and the various attributions at work that are imposed in this area, the accountant's activity tends to present a stressful routine, in which suffering can be present in the face of the demands of this profession, as well as, through the "physical wear and tear caused by the long journeys necessary in order to meet deadlines, often without the possibility of rest breaks or weekly days off". Furthermore, workers have expectations in terms of work-life balance, remuneration and benefits, prospects for advancement, work experiences and work environments (Ng et al., 2010) and accounting firms cannot ignore this fact (Durocher et al., 2016). The promise of meeting these expectations can strengthen the legitimacy of companies to future accountants (Durocher et al., 2016).

In Brazil, the worker suffers from the workload, the wage policy and often from discrimination in the work environment. The understanding and definition of the political participation of employees and the right to lead the management of private companies are indistinct. This work expands the theory in relation to the experiences in the work of professionals in the area of accounting, although the understanding of the behavior of accountants in this environment is often neglected, which is of paramount importance for the literature, the knowledge about the

experiences of these professionals, its effects on the performance of tasks and the need for constant qualification of organizational management processes, which permeates, at least in part, its performance. Thus, initially, it introduces an analysis of the pleasures and sufferings of the accounting professional, which has consequences for the understanding of how individuals operate in their work environment. Second, it is theorized that contexts affect the behavior of accounting professionals, as they are exposed to tensions, which results in the emergence of experiences of pleasure and suffering influencing behavior and the performance of activities at work.

The results of the study suggest that accountants with a greater sense of gratification tend to have a greater perception of freedom at work. In conditions of greater gratification, the experiences of suffering are reduced. However, even accounting professionals experiencing experiences of freedom at work, they will not necessarily have lower levels of experiences related to pathogenic suffering, resulting in a lower feeling of weariness and insecurity at work. There was evidence of a negative relationship between task performance and freedom at work, and a positive relationship between experiences of exhaustion and performance, which suggests that the experiences of pleasure and suffering influence the performance of tasks. It was also found that in situations in which accountants have a greater feeling of weariness, they tend to remain more insecure in relation to the activities performed at work, as well as in relation to the possibility of maintaining their job.

From these results, there are practical contributions for companies that have professional accountants, as they need to rethink the organization of work and especially the way to deal with suffering and its consequences for the accounting professional. Also, noteworthy is the provision of spaces in companies to listen to the psychological issues that employees are feeling and, in this way, managers intervene with a view to building a healthy work environment that meets the expectations of individuals and makes them perform their activities of work in a pleasurable way and that contribute to professional development.

The study contributes in practice to professionals who consider accounting as a career option, as they may be interested in knowing the extent to which accounting firms, as employers, share what is usually described as their values and what their business environment is like in the job. The study also helps companies of all sizes want to learn more about accountants' expectations and perceptions of their workplace. Additionally, it contributes to organizational managers by providing evidence of the experiences that affect the behavior of accountants in the work environment, since, based on the results found, companies may have greater knowledge for the implementation of processes and programs that can improve conditions to meet the expectations of its employees and reduce potential negative effects of experiences of pathogenic suffering in their work activity.

2 THEORETICAL FOUNDATIONS AND RESEARCH HYPOTHESES

2.1 Psychodynamics of Work, Pleasure and Suffering and Coping Strategies

The psychodynamics of work aims to study the dynamic relationships between work organization and subjectivization processes (Oleto et al., 2013). Its concepts are guided by the action of objective and subjective forces at work, such as: psychic, social, economic and political, which may or may not harm the work environment, transforming it into a place of health and/or pathology and illnesses (Barros & Mendes, 2003). Its assumptions are: that work is one of the scenarios for the construction of the worker's identity; that the relationship between man and work is in continuous movement, with evolutions and transformations; that individuals seek mechanisms to exercise their freedom and maintain their integrity and health; and that normality becomes the object of investigation and not the disease (Dejours et al., 1994).

In the view of Augusto et al. (2014, p. 38), “the work context, in its three dimensions (work organization, working conditions and socio-professional relationships), influences pleasure and suffering, which are constitutive of subjectivity at work”. Thus, they are experiences that portray the meaning given by the individual to work, which is the result of the interaction between subjective conditions, coming from the subjects, and objective ones, which are part of the work reality. In this sense, “the worker expends energy, individually and collectively, in the pursuit of carrying out the activity”. Thus, he will be able to experience pleasure and/or suffering. If suffering predominates, mobilization or defensive or operative strategies can be used (Augusto et al., 2014, p. 38).

Therefore, the psychodynamics of work, in addition to investigating the relationship between the worker's psychic, his organization for work and the consequences on his mental health, seeks to assess the ways in which the worker faces the suffering caused by the pressures and demands of work (Dejours, 2004). These ways are addressed in the behavioral literature as coping strategies developed by the individual. Suffering at work generates situations of weariness, fatigue, feelings of discouragement and tension (Máximo et al., 2014), which can negatively impact task performance. On the other hand, the experiences of pleasure, such as freedom, gratification, job satisfaction, tend to act as mobilizing elements for the promotion of a better working condition, in the continuous search for achieving better productivity and performance.

Mendes (1999) highlights the importance of experiences of pleasure and suffering for the worker's psychic health. According to the author, pleasure is a central element for the psychic structuring of the human being, as it offers the possibility of strengthening the personal identity from the contact with the production and the social environment. Regarding the experiences of suffering, these work as a symptom that alerts the worker that something is

not right. In this sense, it is important for changes in the dynamics of the individual's interaction with work to take place (Guimarães & Martins, 2010). Changes are necessary for improvements in working conditions to occur, whenever they can act as facilitators to promote the performance of individuals in their work activities (Campos & David, 2011).

For this reason, it is relevant to properly identify the best coping strategy to be adopted by the individual, to confront the adverse situations experienced. “Coping is characterized by the combination of cognitive and behavioral strategies used by individuals to control internal and external demands, assessed as overload or that exceed the body's capacity” (Moreno et al., 2018, p. 2258). It is a mobilization of cognitive and behavioral resources that can be used by individuals to face and control the experiences experienced.

The organizational psychology literature has approached work as a humanizing factor, which builds and expresses the individual (Guimarães & Martins, 2010), however, it also affects him psychically and emotionally. Therefore, the psychodynamic approach is concerned with the organization of work related to the worker's feelings, in order to understand the environmental conditions capable of affecting the worker's health (Antloga et al., 2012) and their consequent effects on the productivity of their work activities (Silva et al., 2017), which, somehow, will reflect on organizational effectiveness. This is because a set of productive resources are applied in search of achieving certain goals, previously established, and that need to be executed and made viable.

Thus, understanding the relationships between the experiences of pleasure and suffering at work, their effects on task performance, and the coping strategies adopted by professionals to confront the experiences of suffering at work can contribute to the understanding of key factors of organizational effectiveness success. Although this theoretical approach has been used in different studies developed in the area of management and business (Bispo & Helal, 2013, Boas & Morin, 2014, Martins & Honório, 2014, Silva et al., 2017, Salgado et al., 2018; Saraiva, 2019), such relationships were not observed under the configuration proposed in this research, a theoretical gap that encourages this study.

2.2 Research Hypotheses

The experiences of pleasure in the organizational context can be evaluated by the appreciation and recognition of the worker (Mendes & Tamayo, 2001), as the essential condition for the transformation of suffering into pleasure is recognition (Augusto et al., 2014). On the other hand, the experiences of suffering can be measured by the weariness with work. When an individual presents a feeling of appreciation in their work, which is important and admired by the organization, they tend to have experiences of pleasure in their work. On the other hand, when they present feelings of weariness, tiredness, discouragement and dissatisfaction with work, they tend to experience

experiences of pathogenic suffering (Mendes & Tamayo, 2001).

The pleasure at work is related to the individual's social and personal identity (Morrone & Mendes, 2001). Work is not reduced to a mere activity, as it is something that goes beyond the concrete and is installed in the subjectivity of the subject, being responsible for promoting the realization of the subject (Oleto et al., 2013). According to Dejours et al. (1994), pleasure is one of the worker's goals. Work emanates from feeling useful and productive. Furthermore, it appears inseparable from feelings of appreciation and recognition (Oleto et al., 2013).

Maslow (1943) already argued that individuals who do not perceive their workplace as meaningful are less likely to work in accordance with their professional capacity. People are therefore motivated to work only when this meaning of work is somehow rewarding or positively interpreted (Guion & Landy, 1972). Thus, employees must perceive their needs and discover to what extent the characteristics of the work can give them pleasure (Chalofsky & Krishna, 2009). Lupu and Empson (2015), in their study of accounting careers, emphasized gratification as an influencing variable of self-disciplined behaviors. On the other hand, Marrone and Mendes (2001) state that work cannot necessarily be a source of pleasure. It is often painful and painful, causing suffering to workers. Such suffering comes from the conditions and organization of work and their personal interrelationships, which restrict the person's full realization, among other factors, that is, restrict the expression of their subjectivity and their identity (Marrone & Mendes, 2001).

In general, pleasure at work can be assessed by the worker's freedom to think, organize and talk about work, by the feeling of gratification, pride and identification with work, meeting personal needs with the goals of their work. Suffering, on the other hand, is verified by weariness, discouragement, fatigue, anxiety, frustration, emotional tension, overload, stress and insecurity at work (Mendes & Tamayo, 2001; Antloga et al., 2012; Freitas & Facas, 2013; Silva et al., 2017).

The experience of freedom, related to independence and discretion in relation to work planning, decision-making and selection of methods to perform tasks (Hackman & Oldham, 1976), is one of the most valued characteristics of professionals' work. The lack of autonomy at work has been shown to be a notable source of conflict or tension between professionals and their employing organizations (Hall, 1968). Professionals consider autonomy a legitimate aspect of their work and prefer to rely on their judgment to solve problems they encounter in work situations (Hall, 1968). Furthermore, professionals prefer to determine their work tasks and select relevant methods and tools needed to perform these tasks (Hall, 1968).

Maximo et al. (2014) verified the experiences of suffering and pleasure in the work of managers of public and private banks and observed recognition, organizational structure, autonomy and remuneration as sources of

pleasure for workers. As factors of suffering, they identified the lack of recognition at times, workload, pressure for results and lack of autonomy to make decisions. These findings demonstrate that the pleasure in performing the tasks of bank managers is directly related to suffering. Chen and Choi (2008) identified work values among students in the health field, which are categorized into achievement (work results and satisfaction) and freedom at work. The authors revealed a positive and significant relationship with fulfillment at work and freedom to fulfill their obligations in the company. Campos et al. (2014) evaluated the factors causing pleasure and suffering in intensive care nurses and demonstrated that the factors of pleasure, gratification and freedom of expression have a positive and significant relationship. Johns (2003) also found evidence that subordinates expect clear guidance and managerial support from the organization, as well as rewards for carrying out their tasks, while, at the same time, they demand responsibility and flexibility, and freedom to carry out tasks in their own way. Given this evidence, the first research hypothesis addresses the positive influence of accountant gratification on freedom at work:

H1. There is a positive and significant relationship between Gratification and Freedom at Work.

On the other hand, the work itself is merely a means of earning money and earning a living. Workers often describe their work as boring, pressured, routine and tiring (Wong et al., 2017). Silva and Merlo (2007) analyzed the experience of pleasure and suffering from psychologists who worked in companies and observed that the dynamics of work, satisfaction in carrying out activities under their responsibility, recognition and gratification at work, are negatively related to suffering, in particular the wear and tear at work. According to Utzig et al. (2020, p. 288) "an organization centered on tasks, rigid, inflexible and a management style that does not value the subject, generating suffering as a consequence and entailing a sequence of social, physical and psychological damage". Therefore, for the analysis of the relationship between gratification and strain at work, the following hypothesis was elaborated:

H2. There is a negative and significant relationship between Work Compensation and Burnout at Work.

Silva et al. (2017) investigated the determinants of pleasure (gratification and freedom) and suffering (wear and insecurity) in the context of hospital work. When analyzing the determinants of pleasure and suffering from professionals according to their areas of expertise, the authors observed that for nursing and support professionals, pleasure was determined by the gratification they have from work. In contrast, the suffering was determined by the threat and insecurity of dismissal.

The strand of literature located in the Foucaultian tradition emphasizes how workers and managers become insecure due to the individualism and isolation that permeate contemporary organizations. Knights and Willmott (1989) argue that individuals' existence is filled with a desire

for security. In an attempt to overcome this insecurity within contemporary organizations, individualized subjects find themselves in competition with each other, due to the scarce rewards of social recognition, given by the institutionalized evaluation mechanisms instituted by organizations (Knights & Willmott, 1989). Job insecurity has been described in different ways (Witte, 1999; Mauno et al., 2007). According to the global view, job insecurity concerns people in their work context, who fear losing their job and becoming unemployed (Witte, 1999). In a multidimensional view, the concept of job insecurity does not only refer to the uncertainty that employees feel about the continuity of work, but also about the permanence of certain dimensions of work, such as organizational benefits and promotion opportunities (Rosenblatt & Ruvio, 1996).

The experience of job insecurity has been associated with different outcomes, such as negative attitudes towards work and organization, intention to rotate and health complaints. Studies have linked job insecurity to pressure, such as mental health complaints (Kinnunen et al., 2000) and lower levels of job satisfaction (Davy et al., 1997) were assessed. Other consequences of job insecurity were analyzed, such as lower levels of work involvement (Kuhnert & Palmer, 1991) and decreased organizational commitment (Shore & Tetrick, 1991). According to Utzig et al. (2020), pleasure and suffering are present both in everyday life and at work. However, the ways in which individuals manage to maintain a certain psychosocial balance, even being subjected to destructuring work conditions (such as job insecurity), is relevant to be perceived in the work environment. Therefore, seeking to assess in the accounting context how gratification influences job insecurity, the third research hypothesis was elaborated:

H3. There is a negative and significant relationship between Job gratification and Job Insecurity.

Subordinates prefer to work for companies that offer them work autonomy, and that allow them to enjoy greater freedom in relation to their activities, instead of working without autonomy. Wong et al. (2017) highlight that when the company allows workers to express their creativity and exercise freedom in their activities, they will find an individual more willing and satisfied to work, which will lead to less strain on the work environment. Thus, considering that freedom at work can lead to less strain on the accounting area worker in the workplace, the fourth research hypothesis was elaborated:

H4. There is a negative and significant relationship between Freedom at Work and Burnout at Work.

Individuals develop affective and attitudinal bonds in relation to their workplace over time, such as: commitment, satisfaction and trust (Mowday et al., 1979), in addition to acquiring more space to exercise their freedom (Wong et al., 2017). Feeling insecure at work can threaten commitment, satisfaction and trust (Rosenblatt & Ruvio, 1996). However, the feeling of freedom can diminish the feeling of insecurity in the work environment (Witte, 1999). Thus, the fifth research hypothesis investigates the accountant's freedom

as a way to reduce their professional insecurity in the workplace:

H5. There is a negative and significant relationship between Freedom at Work and Job Insecurity.

The globalization of commerce has forced accountants to deal with recording international transactions and foreign currency values, which extend the density of their different reports over time (Dreher, 2006). In this environment, accountants are under pressure to qualify in order to act effectively in this competitive job market. As a result, they are increasingly vulnerable to the feeling of losing a job, due to specific risks, such as: outsourcing, globalization, reorganizations and restructuring that increase job insecurity (Sweeney & Quirin, 2009).

In this way, the work imposed on the accountant can lead the individual to greater emotional distress, which may reflect the worker's insecurity in performing their tasks. This insecurity can interfere with their performance and performance of their obligations to the company, which will also influence the organization's global and economic performance. Evidence found in the literature suggests that perceptions of job insecurity can have detrimental consequences for employees' attitudes (Rosenblatt et al., 1999), increased dissatisfaction at work (Davy et al., 1997), and health problems for individuals (Mohren et al., 2003) and more reports of psychological distress (Lancman & Szelwar, 2004; Flach et al., 2009). Employees with perceptions of low job security are more likely to engage in less organizational commitment behaviors (Preuss & Lautsch, 2003), which can lead to employee turnover and lower motivation and compliance with security, organizational viability (Kets et al., 1997) and reduced welfare (Witte, 1999). Thus, seeking to verify the influence of strain on accountant tasks in their work environment in insecurity, the sixth research hypothesis was elaborated:

H6. There is a positive and significant relationship between wear and tear at work and job insecurity.

Given the above, considering the revisited theoretical basis, it is possible to infer that in the work environment, individuals who work in the accounting area may be exposed to experiences of pleasure and suffering, and in this case, feelings of gratification, freedom, weariness and insecurity, may be able to influence the attitudes and behavior of these professionals in the work environment, somehow reflecting on their task performance.

Such assumptions encourage this research, which advances, in addition to investigating such relationships, in an attempt to understand the coping strategies adopted by professionals working in this area.

3 METHODOLOGY

The methodology used in this research is characterized as a descriptive study, carried out through a survey, with the application of quantitative and qualitative techniques for data analysis. The choice of this methodology is due to the complexity of the phenomenon

studied and the possibility of complementarity of the methods used (Iglesias & Alfinito, 2006) and its joint application in other studies with a psychological approach (Andrade & Pérez-Nebra, 2017). The quantitative approach is used to respond to the objective and research hypotheses, which assess the relationships between the experiences of pleasure and suffering in the work context of professional accountants and their effects on the performance of tasks. In turn, the qualitative data approach is used to better understand the experiences of pleasure and suffering reported by the professionals participating in the research and their coping strategies.

The population of this research was established from the identification of companies operating in the country, which have professional accountants as employees. The

investigated sample was assessed with the help of LinkedIn and is characterized as non-probabilistic, intentional and obtained by accessibility, with the participation of 365 accountants from different organizations based in the country. Of the respondents who voluntarily participated in the survey, 190 are men and 175 are women. The shortest working time at the company is one year and the longest working time at the company is 40 years, with the average time being nine years. The working time in the function is, on average, 10 years. Only 34.79% have a specialization course (127), 9.59% at the master's level (35) and 1.37% at the doctoral level (5).

Table 1 presents the characterization data of the sample analyzed in the research.

Table 1
Characterization data

Age	Freq.	Level of Education	Freq.	Remuneration	Freq.	T. T. Company	Freq.	T. T. Function	Freq.
Up to 30 years old	142	Graduation	198	Up to 5 salaries	135	Up to 5 years	149	Up to 5 years	138
From 31 to 40	103	Specialization	127	From 6 to 10 salaries	99	From 5 to 10	94	From 5 to 10	91
From 41 to 50	45	Master's degree	35	From 11 to 15 salaries	43	From 10 to 15	25	From 10 to 15	35
From 51 to 60	36	Doctorate degree	5	Above 15 salaries	88	Over 15 years old	97	Over 15 years old	101
Over 61 years old	39	Total	365	Total	365	Total	365	Total	365
Total	365			Average Remuner.	10 s.	Average Time	9 a.	Average Time	10 a.

Source: Research data.

For data collection, an adapted version of the research instrument developed by Mendes (2002) was used to identify the experiences of Pleasure and Pathogenic Suffering at work (Table 2). This instrument has been used in other studies on the subject (Silva et al., 2017), in other areas of knowledge.

Table 2
Research tool

Dimensions		Concept	Scale
Experiences of Pleasure	Work Bonus	Evaluates the level of gratification you have with the entity. Assessing your satisfaction, achievement, aspirations and admiration for your work.	8 questions 5-point Likert
	Freedom at Work	It checks how the individual uses their style, has the freedom to speak and organize, as well as discuss difficulties in the work environment.	7 questions 5-point Likert
Suffering Experiences	Wear at Work	It seeks to determine the worker's level of tension, frustration, discouragement, overload, anxiety and stress.	8 questions 5-point Likert
	Insecurity at Work	It determines how insecure the individual feels about losing a job, meeting the company's expectations and performing the tasks within the deadline stipulated by the company.	7 questions 5-point Likert

Source: Adapted from Mendes (2002).

In addition to the questions presented in Table 2, two other questions were inserted in an attempt to assess the perception of these professionals about their "overall performance of tasks" (performed in their work activities) and about their "professional satisfaction with the overall performance of tasks" (performance currently obtained). And a block of questions to characterize the sample analyzed in the research, observing information related to gender, age, level of education, remuneration, length of time working in the company and working time in the position.

The performance self-assessment questions elaborated for this research were also evaluated using a 5-point Likert scale that measured, respectively: a) the measure of global task performance of accountants; and, b) their satisfaction with the overall performance of tasks. Self-assessment of performance is one of the forms of performance assessment used in behavioral research carried out in the accounting area (Zonatto, 2014).

Data collection was performed electronically. Invitations were sent to professional accountants who are registered in the LinkedIn contact network. After accepting the invitation, the email address of the questionnaire to respond was sent, resulting in a voluntary participation of 365 respondents. As ethical procedures adopted in the survey, the anonymity of the participants and the company they work was ensured, as well as the right of any respondent to withdraw from participating in the survey at any time.

In the data collection stage, there was also the help of a professional in the field of Psychology, who could intervene and talk to potential research participants at any time, if that were in her interest, or through the initial analysis and qualitative interpretation of the responses obtained. This information was passed on to the research participants when sending the questionnaire used for data collection. At this time, two additional questions were also sent, which could or could not be answered by the study participants (open and optional questions, used in the qualitative analysis of the data).

These questions sought to identify: a) If you wish to answer, comment on the experiences that cause you the greatest pathogenic suffering at work; and, b) If you wish to respond, comment on how you act to face such experiences. Both questions were accompanied by the constitutive definitions of these variables (pathogenic suffering at work and coping strategies for the experiences of pathogenic suffering at work). The set of information collected from these questions, together with the analysis of the answers obtained from the questionnaire applied, allowed the elaboration of an analysis framework of the situations of suffering and coping strategies identified in the research, evaluated by the professional in the Psychology area, as present in the work experiences experienced and reported by professional accountants who voluntarily participated in this investigation. It was not necessary to provide individual assistance to research participants.

The methodology adopted to analyze the coping strategies used by professional accountants participating in the research is convergent with the one used in other studies developed in the field of psychology, which address this issue. As explained by Morero et al. (2018, p. 2259), "coping strategies can be evaluated through interviews and qualitative analysis or through the use of psychometric instruments and quantitative analysis" of the data. Such procedures were adopted in this investigation.

Thus, under the quantitative approach, the data collected from the survey carried out were tabulated in an electronic spreadsheet (Excel) and analyzed using SPSS and AMOS software. Data analysis procedures included descriptive statistical analysis, confirmatory factor analysis of measurement constructs and structural equation modeling. In turn, in the qualitative approach to the data, the Analysis of the Sense Core (ANS) was used, "presented by Mendes (2007), which referenced Bardin's (1988) categorical content analysis, prioritizing the real and symbolic of the subject's interaction with his work context" (Augusto et al., 2014, p. 41), which was carried out based on the reports presented by the professionals participating in the research and the responses obtained to each question presented.

Since the level of analysis in this investigation focuses on individuals, an approach widely used in research on behavioral aspects in accounting (Birnberg, 2011), from

the definition of the minimum number of accountants participating in the study, the use of structural equation modeling to assess the theoretical relationships observed and answer the hypotheses established for the research. Hair Jr. et al. (2009) present that, for the use of structural equations, the number of five respondents is required per indicator analyzed in the model. This minimum number of respondents was observed in this survey.

Before testing the hypotheses, the analysis of internal validity, unidimensionality, discriminant validity, reliability coefficient and mean variance extracted from each variable analyzed in the study were performed. Validities and unidimensionality were tested through confirmatory factor analysis (CFA), using t-values, chi-square (χ^2), less than 5, degree of freedom (gl), less than 2, coefficient of determination (R^2), root mean square of the approximation error (RMSEA), acceptable value between 0.03 and 0.08, comparative fit index (CFI), value close to 1. Finally, the goodness of fit index (GFI), also with a value close to 1 (Miles & Shevlin, 2007).

Discriminant validity was tested by comparing the variables, with free correlations between the variables and fixed at 1. The chi-squared difference between the comparisons of variables, when greater than 10,870, indicates the discriminant validity between the analyzed variables (Stratman & Roth, 2002). For reliability, the variables must have Cronbach's alpha and composite reliability equal to or greater than 0.7 and AVE equal to or greater than 0.5 (Gudergan et al., 2008). These indicators were achieved, which allows the analysis of the investigated theoretical relationships.

As a complementary analysis, we sought to analyze the relationship between the experiences of pleasure and suffering researched (gratification, freedom, weariness, insecurity) and the perception of professional accountants about their task performance, as well as trying to infer whether the variables demographic (gender, age, level of education) and contextual (remuneration, length of time working in the company, time working in the function) are capable of explaining any differences in the sample analyzed. Finally, from a qualitative analysis of the reports presented by the professionals participating in the research, an attempt was made to understand the experiences of pathogenic suffering at work and the coping strategies adopted by professional accountants. The results found are presented below.

4 ANALYSIS AND DISCUSSION OF RESULTS

4.1 Descriptive Statistics and Validation of Measurement Constructs

Table 3 presents the results of the descriptive statistics of the responses obtained and the reliability analysis of the measurement constructs.

Table 3
Descriptive statistics and reliability of measurement constructs

Variables	Nº Q.	Minimum	Maximum	Average	S. D.	C. A.	AVE
Gratification	8	1.00	5.00	4.45	0.87	0.782	43.894
Freedom	7	1.00	5.00	3.60	1.15	0.806	46.555
Wear	8	1.00	5.00	2.53	0.95	0.838	47.587
Insecurity	7	1.00	5.00	2.23	1.12	0.805	47.271
Overall Performance	1	1.00	5.00	4.50	1.01	-	-
Satisfaction with Current Performance	1	1.00	5.00	4.15	1.04	-	-

Legend: Nº Q. Number of Questions; S.D. Standard deviation; C.A. Cronbach's Alpha; AVE. Extracted Variance.
Source: Research data.

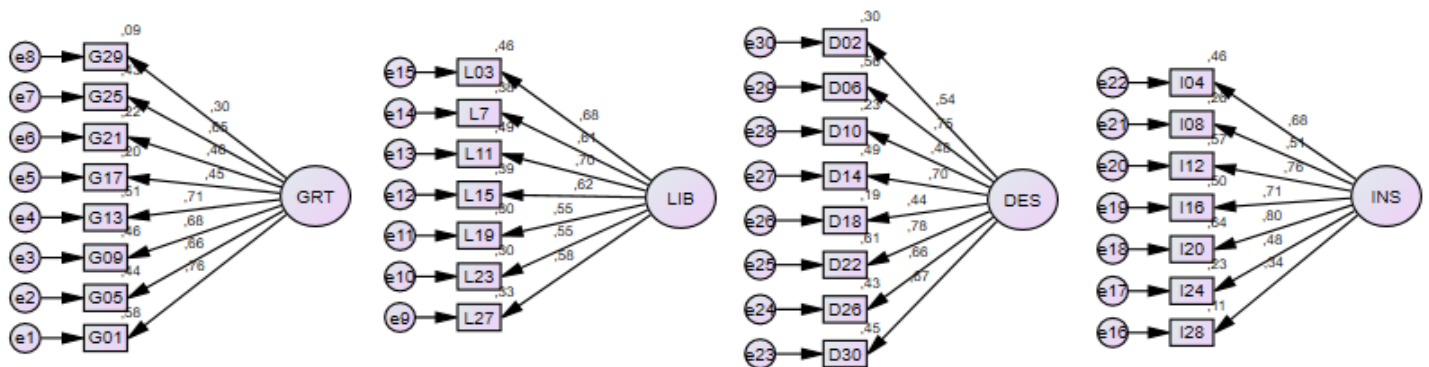
All indicators of the investigated variables showed minimum and maximum responses in the scale used, which shows that not all professionals participating in the study present feelings of gratification and freedom at work. Likewise, it can be inferred that some of these professionals have experiences of psychological distress related to exhaustion and insecurity. The averages shown for the dimension of freedom are relatively low, considering the scale used. These findings provide evidence that in the tasks performed by these professionals in their work environment, there is not so much freedom for their execution.

Regarding the general performance of tasks, the results found also reveal evidence that some of these professionals do not assess their performance as adequate. Likewise, they are not satisfied with it. These results reinforce the importance of the analysis proposed in this research, seeking to understand the interactions between the experiences of pleasure and suffering at work, and their possible effects on the performance of tasks, so that it is

possible to better understand the impacts of such experiences in the organizational environment.

This evidence corroborates the theoretical precepts defended by the theory of work psychodynamics, indicating that work can have positive or negative implications in the worker's life (Dejours, 1992). They also suggest that there are consequent effects of such experiences on the productivity of the organization's work activities (Silva et al., 2017). Analyzing the reliability of the measurement constructs, it can be seen that all variables achieved a Cronbach's alpha coefficient greater than 0.7, which indicates the reliability of the measurement measures of these constructs (Hair Jr. et al., 2009).

With such information, each dimension of the theoretical construct for measuring experiences of pleasure and suffering at work, proposed by Mendes (2002), was validated. Through the Confirmatory Factor Analysis technique, the adequacy of the measurement models of the constructs of gratification, freedom, weariness and insecurity was investigated, as shown in Figure 1.



Indicator	Expected Value	Gratification	Freedom	Wear	Insecurity
Qui ²	-	87,155	160,209	114,772	148,563
GL	-	20	14	20	14
Qui ² /GL	< 5	4,358	11,444	5,739	10,612
P	p < 0,05	0,000	0,000	0,000	0,000
CFI	> 0,90	0,916	0,805	0,902	0,840
TLI	> 0,90	0,883	0,708	0,863	0,759
NFI	> 0,90	0,895	0,792	0,885	0,827
GFI	> 0,90	0,941	0,900	0,925	0,896
AGFI	> 0,90	0,893	0,800	0,864	0,792
RMSEA	< 0,10	0,096	0,169	0,114	0,162

Figure 1. Confirmatory factor analysis of the theoretical analysis constructs
Legend: GRT. Gratification; LIB. Freedom; DES. Wear; INS. Insecurity.
Source: Research data.

In the process of initial analysis of the measurement models, it is observed that all indicators of each construct had factor loading above 0.30, the minimum value recommended by Hair Jr. et al. (2009) for samples greater than 350 respondents, which are statistically significant. In this way, all initial indicators of each construct were kept in their respective measurement models.

The reliability indices of the analyzed constructs reached adequate parameters, showing discriminant validity by the test of significant differences of the fixed and free models, as proposed by Bagozzi and Philips (1982). The results of the fit indices of the final version of these measurement models are all significant. The fit of the models was assessed using the Goodness-of-Fit Index (GFI - Goodnessof-Fit-Index), with the level reached being 0.941 in the bonus construct, 0.900 in the freedom construct, 0.896 for safety and 0.925 for wear, which evidences the high predictive quality of these models.

In this way, it can be seen from the analysis of these indicators that the measurement models developed for these constructs can be confirmed, which allows the

evaluation of the existing relationships between them, so that the research question and hypotheses can be answered established for the study.

4.2 Relationship between Pleasure and Suffering Experiences

As in the individual analysis of each measurement construct, in this structural model all indicators of the factor loading of each variable reached values above the minimum recommended by Hair Jr. et al. (2009) for its maintenance in the model, considering the sample size analyzed in the research. The measurement model also presents statistical significance and adequate indicators for its validation (Chi² 1477.01, p-value 0.000, Chi²/GL 3.702, CFI 0.744, TLI 0.721, GFI 0.793, AGFI 0.759, RMSEA 0.086). Thus, from the analysis of the indicators that make up the final measurement model of the constructs gratification, freedom, weariness and insecurity, the same can be confirmed. Table 4 presents the standardized coefficients and statistical significance of the tested relationships.

Table 4

Standardized coefficients and significance of the relationships of the model tested in the research

Hyp.	Structural Paths	Estimates	Standard Error	t-values	p-values	Standardized Coefficients	R ²	Hypothesis Test Results
H1+	LIB ← GRA	1.010	0.224	4.517	***	0.447	0.200	Supported
H2-	DES ← GRA	-0.483	0.112	-4.301	***	-0.441	0.357	Supported
H3-	INS ← GRA	-0.122	0.034	-3.641	***	-0.252	0.215	Supported
H4-	DES ← LIB	0.525	0.205	2.565	0.01	0.219	0.357	Not supported
H5-	INS ← LIB	0.035	0.077	0.453	0.65 _{ns}	0.033	0.215	Not supported
H6+	INS ← DES	1.220	0.211	5.791	***	0.558	0.215	Supported

Legend: GRA. Gratification; LIB. Freedom; DES. Wear; INS. Insecurity. "ns". Non-significant relationship.

Source: Research data.

From the results presented in Table 4, it can be seen that the model for measuring the direct effects of gratification on freedom at work has a path coefficient of $\lambda = 0.447$ to $p < 0.000$. It is suggested that accountants with a greater sense of gratification tend to have a greater perception of freedom at work, which confirms the first hypothesis: H1. *There is a positive and significant relationship between Gratification and Freedom at Work.*

Thus, it can be inferred that in the accounting environment, workers who feel satisfied, fulfilled and admired for the performance of their tasks tend to have greater freedom to speak, organize the processes in which they are inserted in the organization and discuss their difficulties in the work environment, which, according to Mendes (2002), constitutes an important mitigating element for the experiences of pathogenic suffering at work. In this sense, it is possible to infer that when accountants experience greater gratification (satisfaction) in their work, these professionals tend to obtain greater freedom in carrying out their tasks in the work environment.

Such findings corroborate Johns (2003), in which workers, who have a feeling of gratification in carrying out their tasks, maintain freedom to carry out their work.

Campos et al. (2014) also showed that in the health environment, professionals who have experiences of gratification were those who had experiences of freedom at work, resulting in a positive and significant relationship between these variables. The same can be seen for accounting professionals, where accountants with a greater sense of gratification have greater freedom at work. As explained by Morrone and Mendes (2001) and Oletto et al. (2013), the values of organizations can be one of the sources of pleasure at work, as long as they favor a flexible organization of work, marked by the possibility of negotiating the rules and norms of work processes, with worker participation and collective management of individual and organizational needs.

It can also be seen from the results presented in Table 4 that the experiences of gratification at work are negatively related to feelings of exhaustion ($\lambda = -0.441$ to $p < 0.000$) and insecurity ($\lambda = -0.252$ to $p < 0.000$). These results reveal that under conditions of greater feeling of suffering (wear and insecurity), the experiences of pleasure (gratification) are reduced. Thus, we accept the research hypotheses H2: *There is a negative and significant relationship between Job Satisfaction and Work Burnout*

and H3: *There is a negative and significant relationship between Job Satisfaction and Job Insecurity.*

It is inferred that in higher levels of satisfaction, achievement and aspirations, the accountant will present a lower level of tension, frustration and discouragement in carrying out their work activities. In addition, it is clear that in an accounting work environment that arouses worker satisfaction and fulfillment, the worker's insecurity will be less insecure about the possibility of losing their job and their insecurity in the execution of their work activities will be lowered.

In this sense, Silva and Merlo (2007) highlighted the experiences of pleasure and suffering from psychologists who worked in private companies and observed that gratification is negatively related to strain at work. Silva et al. (2017) investigated the determinants of pleasure (gratification and freedom) and suffering (wear and tear and insecurity) in the context of hospital work and identified that for nursing and support professionals, pleasure was determined by gratification and suffering was determined by threat and insecurity of dismissal. Such evidence corroborates the findings of this study, in which the negative influence of gratification on weariness and insecurity in the work of professionals in the accounting area is perceived.

Contrary to what was expected from the test of hypotheses H4- and H5-, the experience of freedom at work of professional accountants is positively related to feelings of exhaustion ($\lambda = 0.219$ to $p < 0.010$) and insecurity at work ($\lambda = 0.033$ to $p < 0.650$), even if not significant for this last variable. Therefore, in the analyzed sample, it is observed that even when professional accountants experience experiences of freedom at work, these professionals do not necessarily tend to have lower levels of experiences related to pathogenic suffering at work, which would result in a lower feeling of exhaustion and insecurity. Therefore, it is not possible to accept the research hypotheses H4. *There is a negative and significant relationship between Freedom at Work and Burnout at Work* and H5. *There is a negative and significant relationship between Freedom at Work and Job Insecurity.*

These results reveal that in accounting activities, even professional accountants, who are free to talk and discuss their work difficulties, can observe greater tension, overload and discouragement at work. In addition, it is noted that when professionals in this area feel free at work, they will not necessarily present less insecurity in performing the tasks requested by the company, and consequently, they will feel less insecure about losing their job. These findings suggest important implications for the analysis of such experiences in the professional accountant's work context. They provide evidence that there are other mitigating factors in the work context that are capable of influencing the experiences of psychological suffering from the professional accountant at work, as well as, somehow, they may reflect on the attitudes, behaviors and performance of the tasks

performed by these professionals. Such evidence reinforces the relevance of observing these relationships from the perspective of analysis proposed in this research, and draws attention to the need to converge efforts for their better understanding in the behavioral investigation carried out in the accounting area.

These results are partially divergent from those evidenced by Wong et al. (2017), who demonstrated that in companies that allow workers to express their creativity and freedom, they will be more willing and satisfied to work, which will lead to less strain on the work environment. Furthermore, Witte (1999) showed that the feeling of freedom could reduce insecurity at work, which was not observed in this study.

It is observed in relation to the experiences of suffering at work, that in situations where these accountants have a greater feeling of weariness, these professionals tend to be more insecure about their work ($\lambda = -0.450$ to $p < 0.000$). Thus, the sixth research hypothesis H6 is accepted. *There is a positive and significant relationship between wear and tear at work and job insecurity.* It can be seen from this result that when the professional accountant has greater frustration, overload and stress at work, the greater will be their insecurity in carrying out their activities. In addition, such evidence demonstrates that stressful environments in accounting can lead to professionals who are insecure about their remaining in the organization. Accountants are increasingly vulnerable to losing their jobs due to specific risks caused by their profession (Sweeney & Quirin, 2009). Rosenblatt et al. (1999) demonstrated that perceptions of insecurity at work can have detrimental consequences for employees' attitudes. Q'Quin (1998) explains that workers in a stressful environment are more likely to engage in withdrawal behaviors and have higher levels of insecurity at work.

In summary, in the investigated sample, it can be inferred that the gratifications experienced by individuals in the workplace have a positive influence on their feeling of freedom at work. Bonuses negatively and significantly influence the strain and insecurity at work, mitigating its negative effects. However, the freedom experienced by the worker does not necessarily exclude feelings of insecurity and weariness at work. Likewise, professionals who have the greatest experiences of weariness at work are those who have the greatest experience of insecurity, which indicates that situations of weariness result in insecurity for the worker in this area.

These results reveal that working conditions are crucial for the appearance of experiences of pathogenic pleasure and suffering in the work of professionals in the accounting field. For this reason, it is necessary in organizations to observe stressors present in this environment, so that potential negative experiences of pathogenic suffering can be mitigated, since these tend to negatively influence productivity, organizational capacity

and execution of their tasks, which consequently will reflect on their performance. Thus, by supporting accountants in maintaining a greater sense of pleasure in carrying out their work activities, the superiors of organizations contribute to the creation of conditions that can minimize the negative effects of suffering at work. When they are more likely to experience gratification and freedom, these individuals will be more likely to make greater effort to carry out their work activities, which can contribute to making them more productive and committed to their work assignments.

4.3 Relationship between Pleasure and Suffering Experiences and Task Performance

Seeking to better understand the implications of such experiences in the organizational environment, we sought to analyze the relationship between the experiences of pleasure and suffering researched (gratification, freedom,

weariness, insecurity) and the assessment of professional accountants on their performance of tasks and satisfaction with the current performance achieved in their work activities. The results of the analysis performed are shown in Table 5.

As can be seen, the experiences of gratification at work are positively associated with the performance of tasks. These results reveal that professional accountants who experience experiences of gratification at work, feeling satisfied and fulfilled in performing their work tasks, are those professionals who present better levels of task performance. There is also a positive and significant relationship between the experiences of weariness at work and performance. These results suggest that professionals who face situations of stress, such as activity overload, need to make greater effort to develop their work activities, so that they can achieve better task performance.

Table 5

Standardized coefficients and significance of the relationships between experiences and performance

Dependent Variables	Independent Variables	β -standard	t-statistic	P-value	R ²	Standard Error	F	Sig. Anova
DT-DG	GRA	0.751	16.685	0.000	0.447	0.77823	72.641	0.000
	LIB	-0.063	-1.455	0.147 _{ns}				
	DES	0.227	4.691	0.000				
	INS	0.007	0.168	0.867 _{ns}				
DT-ST	GRA	0.679	14.055	0.000	0.363	0.80843	51.243	0.000
	LIB	-0.077	-1.668	0.096 _{ns}				
	DES	0.190	3.670	0.000				
	INS	-0.009	-0.204	0.839 _{ns}				

Legend: GRA. Gratification; LIB. Freedom; DES. Wear; INS. Insecurity.; DT-DG. Overall Task Performance; DT-ST. Professional Satisfaction with Overall Task Performance. "ns". Non-significant relationship.

Source: Research data.

In these conditions, even achieving better performance and feeling pleasure in the development of their work activities, these professionals tend to experience experiences of suffering related to tiredness, fatigue, anxiety, stress. This evidence needs to be observed in the organizational environment, so that the worker does not become ill and lose productivity (Silva et al., 2017), which somehow tends to reflect on the organization's effectiveness. As explained by Oleto et al. (2013), work emanates from feeling useful and productive, being inseparable from feelings of appreciation and recognition. However, it is also associated with something capable of causing suffering and illness in the worker (Dejours et al., 1994; Utzig et al., 2020).

Regarding the satisfaction of these professionals with their current performance in the tasks performed in their work, the results found corroborate the previous analysis. In general, professionals who perceive experiences of gratification at work are those who are more satisfied with their performance. Even experiencing weariness experiences, they are willing to make a greater effort to achieve better results and meet the expectations assigned to them.

When individuals are exposed to adversity situations, they look for strength to overcome themselves and achieve the expected results. Thus, to some extent, even facing experiences of anxiety, stress, fatigue, they tend to make greater efforts to reach their goals. This occurs, at least in part, due to the benefits that can be obtained by this professional, from the achievement of these results, such as professional appreciation and recognition (Mendes & Tamayo, 2001; Freitas & Facas, 2013; Oleto et al., 2013), additional remuneration, promotion and achievement of the subject (Oleto et al., 2013). It is for this reason that the interactions experienced between such experiences by individuals at work are not uniform, differing between each person, due to cognitive and personal characteristics, behavioral and expectations established by individuals for the work experiences.

Table 6 presents the results of the investigated relationships, based on the tests of the complementary analysis carried out, in order to identify the demographic variables (gender, age, education) and contextual (pay, length of time in the company, time of employment on function) are able to explain any differences in the sample, related to the experiences of pleasure and suffering at work, and the assessment of task performance.

Table 6

Standardized coefficients and significance of the relationships of the tests of the complementary analysis

		Dependent Variables		GRA	LIB	DES	INS	DT-DG	DT-ST
Independent Variables	Sex	Standardized Coefficients		0.011	0.097**	-0.011	-0.147*	0.056	0.013
	Age			-0.026	0.074	-0.167	0.036	-0.036	-0.028
	Level of Education			-0.161*	-0.226*	0.182*	0.098**	-0.050	-0.044
	Remuneration			0.158	-0.009	-0.043	0.090	0.125	0.112
	Working time at the company			0.001	-0.805*	0.328	0.138	0.208	0.266
	Working Time in the Function			0.107	0.783*	-0.059	-0.267	-0.021	-0.081
R ²				0.056	0.070	0.060	0.031	0.079	0.066
Sig. Anova				0.002	0.000	0.001	0.005	0.000	0.000

Legend: GRA. Gratification; LIB. Freedom; DES. Wear; INS. Insecurity.; DT-DG. Overall Task Performance; DT-ST. Professional Satisfaction with Overall Task Performance.

* Statistical significance at the 5% level; **Statistical significance at the 10% level.

Source: Research data.

The results found at this stage of the research revealed that male professionals and those who have been working longer are the accountants who have more freedom in their work activities. On the other hand, it is noted that professionals who have higher academic degrees do not necessarily have greater freedom at work. The length of time working in the company also had a negative relationship with the experiences of freedom at work, which suggests that not all professionals, in the exercise of their tasks, have greater freedom to perform their work assignments.

These findings suggest that such professionals can act as subordinates to other divisional units in the work environment, which should report. In this regard, evidence found in some revisions studies, such as Lunkes et al. (2013) have suggested accounting as an area linked to controllership or other unit management, which is why there may be this influence on the work of the professional accountant, who needs to report to the responsible superior to define accounting policies and choices, or deliberate on other activities related to the processing of information for the calculation of costs, budgets, among others.

It was also found that female professionals experience higher levels of insecurity at work. The results found also reveal that, in the analyzed sample, the level of education of accountants is also negatively associated with the experiences of gratification at work. These professionals are also those who have more experiences of weariness and insecurity at work. These results reveal that some

accounting professionals are tired with their work activities, due to the overload of activities, the tension of the work environment, the lack of identification with the tasks they perform, and with their professional aspirations.

This evidence reveals a warning for organizations to pay attention to the experiences of suffering in the work environment in which professionals work (Silva et al., 2017) and the importance of understanding the factors that contribute to the professional identification of this individual with the organization. From this identification, this professional becomes more likely to present a proactive behavior, with a view to remaining in the organization, improving its productivity and helping the company to improve its management processes (Mendes & Tamayo, 2001, Oletto et al., 2013). This condition is essential for the organization to achieve better performance (Silva et al., 2017).

4.4 Situations of Psychic Suffering at Work and Coping Strategies

Table 7 presents the synthesis of the results of the analyses carried out, based on the interpretation of the evidence collected in the research by the psychologist who accompanied the study. Such information was extracted from the reports of the participants, who voluntarily answered the open questions about “the experiences that cause them the greatest pathogenic suffering at work” and “how they act to face such experiences”.

Table 7

Situations of psychological distress and coping strategies identified in the research

Origins of Suffering Experiences	Situations of Psychic Suffering	Coping Strategies for the Experiences of Suffering at Work
- Communication and relationships;	- Discomfort	a) Confrontation centered on direct confrontation actions:
- Institutional problems;	- Insecurity	- Share information with the work team;
- Feelings related to customer service (service users);	- Distrust	- Search for information and understand the situation;
- Functions and assignments at work.	- Work overload	- Look for alternatives to help solve problems;
	- Voltage	- Plan and prioritize work activities.
	- Discouragement	b) Confrontation centered on indirect confrontation actions:
	- Frustration	- Don't take problems home.
	- Anxiety	c) Coping with actions related to the emotional state
	- Anguish	- Deny experienced situations.
	- Stress	
	- Labor incapacity	

Source: Research data.

It is observed from the results presented in Table 7, that the sources of origin of the experiences of pathogenic suffering at work are related to internal problems with: communication and relationships; institutional problems; feelings related to customer service (users of services provided by accounting professionals); and, arising from the functions and attributions at work. These results converge with the assumptions of the theoretical approach of the psychodynamics of work, which establishes that the work environment presents multiple sources of psychological distress (Dejours et al., 1994; Mendes, 1999; Marrone & Mendes, 2001; Dejours, 2004; Merlo & Mendes, 2009).

As a consequence of experiencing such situations, reports of psychological distress related to: discomfort, insecurity, distrust, work overload, tension, discouragement, frustration, anxiety, anguish, stress and incapacity for work were observed. These results reveal that the experiences of pathogenic suffering at work, related to situations of exhaustion and insecurity, negatively affect individuals at work, who need to mobilize with greater effort psychological and cognitive resources to face such situations. As explained by Guimarães and Martins (2010), the appearance of experiences of suffering represents a warning symptom for the worker and indicates that something may not be right at work.

When this occurs, it is important to observe how individuals react to confront such situations. The experiences of suffering emerge naturally from the dynamic relationships between the organization of work and the subjectivization processes (Oleto et al., 2013). However, unlike what one might initially imagine when the focus of analysis is the individual, in the psychodynamics of work, after diagnosing psychological distress, problem-solving is not sought through individual therapeutic acts, but rather the promotion of interventions aimed at analysis of the organization of work to which individuals are submitted (Merlo & Mendes, 2009).

With regard to the coping strategies identified in the research, it is observed that some professional accountants respond differently to confront situations of suffering experienced. There were reports of professionals who work to directly face the experiences of suffering, concentrating actions for the direct confrontation of these situations. According to Merlo and Mendes (2009), the direct confrontation of the experiences of suffering at work constitutes an important coping strategy, which contributes to the promotion of individual and organizational resilience. Under these conditions, professionals mobilize efforts to act in the search for solving problems (Silva et al., 2017). In the case analyzed, it was found that some professional accountants, in the face of such a situation, act to share information with the work team, seeking information to better understand the situation, in order to look for alternatives to help solve the problems. One way of acting for such confrontation, widely disseminated among the professionals

participating in the research, is to plan and prioritize work activities.

This adopted strategy acts as a mechanism for joint mobilization of the work unit, under the responsibility of the professional accountant, so that they can overcome the situations of discomfort they face. Even acting in this way, the responsibility for such situations remains with the accountant, which is why the experiences of wear and tear and insecurity experienced continue to disturb him until the problem is resolved. According to Merlo and Mendes (2009), individuals when exposed to experiences that generate psychic suffering seek to adopt, preferably, coping strategies built collectively, so that they can handle the work, in order to avoid suffering, seeking pleasure in carrying out their tasks. It is for this reason that its effects will somehow reflect on the job performance of any professional (Silva et al., 2017), as in the work of an accountant.

The evidence produced in this research also provided evidence that some professionals seek to face the experiences of suffering experienced indirectly, separating work activities from their personal activities. In these situations, self-control and balance are required, so that the professional can separate their concerns, maintain rationality and control, in addition to not losing focus on the tasks. However, there is also evidence reported that indicates actions to avoid the problems faced. In this case, coping strategies are related to actions linked to the emotional state of individuals. While some professionals choose to directly or indirectly confront the experiences they have experienced, and seek, in some way, to solve their problems, others try to deny the situations experienced, postponing their solution. In the business environment, such a coping strategy is dangerous and worrisome, as many problems need to be resolved quickly, so that they do not cause greater harm to the worker and the company.

As can be seen from the evidence found in this research, several factors interact to determine the psychological effects of the experiences of pleasure and suffering at work, on the attitudes, actions and behaviors of the individual in this environment. Consequently, somehow their reflexes will be perceived in their task performance, as verified in this research. It is for this reason that Dejours (2004) defends the need, in addition to investigating the relationship between the worker's psychic, his organization for work and the consequences on his mental health, it is necessary to identify how these individuals act with the situation, and how the worker faces the suffering caused by the pressures and demands of work.

If, on the one hand, pleasure at work can promote the individual's personal and social identification, on the other hand, it can be painful and painful, causing workers to experience suffering (Morrone & Mendes, 2001). Under these conditions, Wong et al. (2017) explain that workers generally describe their work as boring, pressured, routine and tiring. This is one of the reasons to explain the loss of

productivity and the interest of certain professionals in not staying at work. Therefore, it is essential to observe the factors that precede the appearance of such experiences and their consequent effects in the work environment, so that one can act to enhance pleasurable experiences and mitigate possible negative effects resulting from the experiences of suffering. Since such aspects have been neglected in behavioral accounting research, such evidence encourages further studies.

4.5 Theoretical Discussion of Results

Despite the constant institutional pressures existing in the work environment, which cause managers and professionals from different areas, such as accountants, to experience situations of tension, wear and tear, stress and anguish at work, the conditions found in this environment are factors capable of influence how these professionals will experience such experiences, whether from a perspective of pleasure or suffering.

The conditions that provide support at work favor coping with the experiences of suffering, mitigating its negative effects, and helping these professionals in the development of their activities. Overcoming adverse situations acts as a cognitive self-regulation mechanism, which generates a feeling of pride, gratification, pleasure (Belleghem et al. 2016). These experiences strengthen the resilience of individuals at work, reflecting positively on the organization (Merlo & Mendes, 2009) and contribute to maintaining or increasing their productivity, and achieving adequate performance in their tasks. For this reason, they need to be encouraged.

Identifying the elements that affect the mental health of individuals at work helps to understand the factors that explain the emergence of productivity problems, low performance, dissatisfaction, illness, absence from work and the intention of not remaining in the position performed or in the organization in that acts. It is for this reason that it is relevant to understand the perception of individuals in relation to working conditions, as well as the understanding of how this professional manages stressful situations in his life (Morero et al., 2018), as these decisions can interfere in their working capacity.

The Psychodynamics of Work Theory explains that the excess of assignments and the numerous demands presented generate psychological pressures that affect the rationality of individuals at work, which can make it difficult to identify how they will respond to such situations, and will act to meet requests presented to you. Psychosocial risks arise in conditions of emotional imbalance (Dejours et al., 1994; Máximo et al., 2014; Belleghem et al., 2016). In these conditions, problems related to the experiences of suffering may emerge, such as anguish, dissatisfaction, lack of motivation, lack of interest, lack of attention, among other negative aspects that compromise the quality of activities performed by workers.

On the other hand, when a balance is found between such conditions and the experiences experienced at work, which generate experiences of appreciation, recognition, identification, pride in the work performed and their work assignments (Dejours et al., 1994; Mendes & Morrone, 2010; Saraiva, 2019), these professionals tend to be more likely to be more involved with the work, striving to achieve the desired results. Consequently, they will tend to have fewer experiences of psychological distress and better task performance.

Adequate performance of tasks, individually and collectively, is the first step towards achieving better organizational performance. Thus, it is up to organizations and professionals to seek this balance, so that they can converge common goals and achieve mutual gains, finding solutions to the problems identified, in order to promote necessary changes and improvements in the organization of work (Campos & David, 2011), creating favorable conditions for achieving better performance.

5 FINAL CONSIDERATIONS

This study investigated the experiences of pathogenic pleasure and suffering in the work context of accounting professionals, evaluating their relationships and their effects on task performance. It also sought to find evidence related to the coping strategies used by these professionals to confront the experiences of suffering experienced. Descriptive research, carried out through a survey of 365 professional accountants from companies operating in Brazil, applying quantitative and qualitative techniques for data analysis.

The results revealed that accountants with a greater sense of gratification tend to have a greater perception of freedom at work and, in these conditions, the experiences of suffering are reduced. However, even experiencing experiences of freedom, these professionals will not necessarily present lower levels of experiences related to suffering, which could result in a lesser feeling of weariness and insecurity at work.

The gratification experiences had a positive influence on task performance. However, there was evidence of a negative relationship between task performance and freedom at work, and a positive relationship between the experiences of exhaustion and performance, which suggests that the experiences of pleasure and suffering exert a direct influence on the performance of tasks.

In situations where accountants have a greater feeling of weariness, they tend to remain more insecure about the activities performed at work and about the possibility of keeping their job. It was found that professional accountants respond differently to confront situations of suffering experienced, with planning and prioritizing work activities as the main strategy adopted.

The research innovates by addressing the experiences of pleasure and suffering in the area of accounting and relating these aspects to the performance of tasks. The findings reinforce the need to observe the effects of management practices and work organization on the behavior of professional accountants. They reveal that individuals who work in accounting are exposed to tensions in the organizational environment, resulting in the appearance of experiences of pleasure and/or pathogenic suffering, resulting from the conditions of this environment, which will influence, in some way, their attitudes, behaviors and performance at work.

The experiences of pathogenic suffering can be expressed by the harm caused to the body, mind and socio-professional relationships. Its causes come from the work context and manifest as anxiety, dissatisfaction, indignity, worthlessness, devaluation and wear at work. They are understood through simultaneous experiences of emotional exhaustion and lack of recognition (Freitas & Facas, 2013), which negatively affect individuals' productivity and ability to perform tasks.

Pathogenic suffering leads to the exhaustion of all mobilized defensive resources, pushing the subject towards a feeling of incapacity and imbecility (Flach et al., 2009). The feeling of inability to cope with the ever-changing demands of work justifies the fact that the workers' way of being is under the focus of attention in studies of the psychodynamics of work (Lancman & Sznelwar, 2004). For this reason they need to be faced. Thus, when verifying that the experiences of pleasure are able to mitigate such negative consequences of pathogenic suffering, it is relevant to develop actions that promote a favorable work environment, so that professional accountants develop experiences of gratification and freedom at work.

This evidence reveals important implications for the field of study. In addition to providing a theoretical contribution, expanding the existing knowledge in the area, under the behavioral approach to accounting and the themes addressed in the research, it allows the inclusion of such themes among the list of subjects to be addressed in this research context, which can be contemplated in future studies, for the production of new knowledge related to these and other important themes dealt with by Behavioral Accounting.

It also provides new information that contributes to organizations and managers in understanding the factors that influence task performance, which can act as facilitators (experiences of pleasure) or inhibitors (experiences of suffering) of this. Problems arising from illness, absence from work or the development of work activities in stressful conditions can result in a loss of effectiveness, which could compromise the normal development of work activities related to this area, as well as generate additional costs for the organization. Thus, they need to be properly managed,

since accounting acts as an informational source and a support area for organizational management.

Under the social perspective, the work draws attention to elements that need to be observed by professionals working in this area, so that they can, in addition to adopting appropriate and necessary coping strategies to ensure their physical and mental health and the proper development of their work activities, in order to achieve better success in the performance of their tasks and rise in their professional career, can contribute to the development of their organizations. In this way, they will have better conditions to remain competitive in their profession, becoming attractive professionals for the job market.

From the completion of this study, some opportunities for carrying out different researches under the behavioral approach in the area of accounting were verified. From the perspective of the psychodynamics of work theory, these results reveal the specific effects of gratification, freedom, weariness and insecurity at work. However, aspects related to environmental pressures and uncertainty present in this environment are variables that can be observed when conducting new studies, seeking to assess how the context to which the individual is exposed influences the appearance of such experiences. Another opportunity that emerges in this theme is about the intervening effects of the individuals' psychological capacities in this relationship, their resilience and psychological resistance.

It is understood that there is a limitation in evaluating in depth the influences of work on workers' health, due to the subjectivity and complexity involved in the constructs in question. In order for a more complete and reliable evaluation to be carried out, it proposes the association of qualitative methods, such as discussions with professionals in groups, allowing them to address their work and experiences, in order to understand the effects of such experiences, the conditions of its appearance and the coping strategies adopted by these professionals. Therefore, it considers that the analysis based on the worker's narrative advances in deepening the ways in which he contextualizes his work subjectivization process, as proposed by Campos and David (2011).

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