



Emotional Pressure in Accounting Work and its Relationship with the Perception of Professional Reasoning: An Exploratory Study in Galati County

Riana Iren Radu^{*}, Andrei Mirel Florea^{**}, Alina Stavăr^{***}

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ABSTRACT

The accounting profession is currently exercised in a context marked by legislative instability, digital transformation, increasing professional responsibility, and growing pressure on time and workload. Under such conditions, the emotional dimension of professional activity becomes increasingly relevant, especially in relation to the way professional accountants perceive and manage work-related demands. Starting from this premise, the present study aims to identify the main sources of emotional pressure perceived by professional accountants and to examine the relationship between this pressure and the perceived influence exerted on professional reasoning. In order to achieve this objective, the paper combines a bibliometric analysis with a quantitative empirical investigation based on questionnaire data collected in 2023 from 42 professional accountants in Galați County. The statistical analysis allowed the construction of a composite emotional pressure index based on eight items, with good internal consistency (Cronbach's alpha = 0.798). The highest levels of pressure were associated with reporting platforms, work-related insomnia, the stressful nature of professional activity, and anxiety generated by workload. The results indicate a positive, but statistically non-significant, association between emotional pressure and the perceived influence on professional reasoning. From this perspective, the study supports the relevance of analyzing the accounting profession not only through technical and regulatory requirements, but also through the emotional pressures accompanying contemporary professional practice.

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1. Introduction

Emotions can be understood as structured responses that combine feelings, physiological reactions, and action tendencies, arising from the rapid assessment of the significance that a given circumstance has for the individual (Gangemi et al., 2021). In recent years, the accounting literature has shown increasing interest in the role of emotions within professional activity, especially in relation to workplace pressure, digital transformation, and professional reasoning (del-Pozo-Antúnez et al., 2021). This development is not accidental. Accounting work is no longer carried out in a strictly technical and predictable environment, but in a context in which regulatory requirements, organizational constraints, and interpersonal relations interact continuously.

From this perspective, emotions should not be regarded as peripheral to accounting activity. Recent studies suggest that accounting practices both influence and are influenced by emotions, which broadens the way financial, managerial, and auditing work is understood and may also affect professional reasoning (Repenning et al., 2022). At the same time, the literature shows that occupational pressure is not interpreted uniformly, as similar professional demands may be perceived either as threats or as challenges, depending on individual characteristics and available resources (Kundi et al., 2022). Workplace emotions may therefore shape not only experience and behaviour, but also the way professionals engage with their work and respond to pressure (Elfenbein, 2023).

In its current form, the accounting profession can no longer be viewed exclusively as a technical activity focused on information processing and regulatory compliance (Elo et al., 2024). Beyond the application of accounting and tax rules, professional accountants operate under deadlines, legislative instability, professional responsibility, client-related pressures, and increasing dependence on digital reporting tools. Under these conditions, the emotional dimension of professional activity becomes relevant both theoretically and practically. This is particularly important in a professional context increasingly shaped by digital

^{*}Dunarea de Jos University of Galati, Romania, ^{**}, ^{***}Independent researcher, Romania. E-mail addresses: raduriana@gmail.com (Corresponding author - R. I. Radu), floreaandreim@yahoo.com (A. M. Florea), alina_stavar77@yahoo.com (A. Stavăr).

transformation and by perceptions of both the opportunities and the risks associated with it (Awang et al., 2022).

The present study draws on a dataset collected in 2023 among professional accountants and re-examines it from a perspective adapted to the current context. In our view, the empirical core of the analysis is better captured by the concept of professional emotional pressure, expressed through anxiety, discomfort, insomnia, stress related to professional responsibility, and difficulties generated by the regulatory and digital environment. The choice of this perspective is also supported by recent literature, which continues to investigate the links between digitalization, technostress, relational pressure, occupational anxiety, and professional reasoning in accounting and auditing (Fettahoglu & Yikilmaz, 2025).

Against this background, the objective of the paper is to identify the main sources of emotional pressure perceived by professional accountants and to explore the relationship between this pressure and the perceived influence exerted on professional reasoning. To achieve this objective, the paper combines an updated bibliometric analysis with an empirical investigation based on questionnaire data collected in Galați County and reanalyzed through a statistical strategy adapted to the nature of the variables and the size of the sample.

2. Literature Review

2.1. Emotions and accounting activity

In recent years, the literature has increasingly argued that accounting activity should not be analysed only through the logic of rationality, compliance, and technical execution, but also in relation to the affective reactions it generates and mediates (Beau & Jerman, 2022; Repenning et al., 2022). This perspective has become more important as research has shown that the technologies used in accounting activate not only cognitive and logical processes, but also the emotional dimension of professional work. Consequently, accounting practices may influence emotions and, at the same time, may themselves be shaped by emotional responses (del-Pozo-Antúnez et al., 2021; Elo et al., 2024).

Such an approach is justified by the very nature of accounting work. The activity of professional accountants goes beyond the mechanical application of accounting and tax rules and involves the interpretation of financial information, adaptation to complex professional demands, and the management of multiple responsibilities in an often unstable professional environment (Coman et al., 2022; Elo et al., 2024). In this sense, the accounting profession should be understood not only as a technical field, but also as an occupational setting in which organizational, relational, and normative demands may generate meaningful emotional responses (Beau & Jerman, 2022; Repenning et al., 2022).

This dimension has become even more visible in the context of accelerated digitalization. Recent studies associate digital transformation in accounting with specific forms of occupational pressure, including technostress, technological anxiety, work overload, adaptation difficulties, and the blurring of the boundary between professional and personal life (Fettahoglu & Yikilmaz, 2025; Fülöp et al., 2022, 2025). Other studies also emphasize professional insecurity and the pressure generated by the continuous need to update skills in relation to new technologies (Es & Atasoy, 2022; Grosu et al., 2023). Therefore, digitalization should not be understood only as a process of modernization, but also as a source of occupational strain that may affect how professionals experience their daily work.

At the same time, the literature does not describe the effects of digitalization in a uniform manner. On the one hand, some studies associate it with professional development, the expansion of the accountant's role, and the strengthening of analytical and advisory capacities (Coman et al., 2022; Fülöp et al., 2025). On the other hand, other studies highlight anxiety, emotional tension, and adaptation difficulties, depending on the organizational context and the resources available to the individual (Es & Atasoy, 2022; Fettahoglu & Yikilmaz, 2025). As a result, the accounting profession increasingly appears as a space in which technological and organizational demands intersect with experiences of emotional pressure that are both professionally relevant and analytically significant.

2.2. Fear-based emotions and professional reasoning

Professional reasoning represents a central component of accounting activity because it supports the interpretation of economic events, the selection of accounting treatments, and the formulation of relevant and compliant reports (Fomina et al., 2022; Ivan, 2016). For this reason, it cannot be reduced to the mechanical application of rules. It involves evaluation, judgement, and decision-making in contexts often marked by time pressure, uncertainty, and external control (Fatemi et al., 2014). In such circumstances, the possibility that emotional states may influence the way professionals assess and manage work situations becomes difficult to ignore.

Among these emotional states, fear-based emotions such as anxiety, worry, and discomfort are particularly relevant. They tend to arise when individuals perceive reduced control, high responsibility, an increased risk of error, or the possibility of negative consequences (Repenning et al., 2022). In accounting and auditing, these conditions may be generated by professional responsibility, legislative instability, external controls, difficult client relationships, and the increasing integration of digital systems into regulated professional processes (Bauer et al., 2025; Fülöp et al., 2022; Ricci & Rimkus, 2025). In other words, the

professional environment itself contains several conditions that may favor the emergence of emotional pressure.

Recent literature also suggests that the relationship between occupational pressure and professional outcomes is not direct, but depends on the context and on the way demands are cognitively appraised. Fettaoglu and Yikilmaz (2025) show that technostress may operate through cognitive appraisal, so that the same technological demand may be perceived either as a threat or as an opportunity for development. Similarly, studies focused on the integration of artificial intelligence and automated accounting environments indicate the presence of emotional and ethical tensions related to transparency, autonomy, information reliability, and professional skepticism (Fülöp et al., 2022, 2025). These findings are important because they suggest that emotional pressure does not simply coexist with professional reasoning, but may shape the context in which reasoning is exercised.

At the same time, relational pressures remain highly relevant in accounting and auditing. Recent research shows that client incivility, uncooperative managerial behavior, and anxieties associated with tax and planning activities continue to influence professional comfort and the manner in which professionals exercise their role in practice (Bauer et al., 2025; Brivot et al., 2025; Ricci & Rimkus, 2025). This line of research supports the idea that professional reasoning is not exercised in an emotionally neutral space, but in one influenced by occupational pressure, uncertainty, and professional interaction.

Consequently, the literature supports the relevance of investigating the relationship between emotional pressure and professional reasoning in accounting, even if this relationship may vary depending on experience, context, and the individual resources available. From this perspective, the empirical analysis of such a relationship remains justified both theoretically and practically.

3. Methods

3.1. Bibliometric analysis

In order to update and delimit the theoretical framework of the research, a bibliometric analysis was carried out with the aim of identifying the main thematic directions in the recent literature on digitalization, emotional pressure, and the accounting profession. For this purpose, the Web of Science Core Collection database was used, and the bibliographic corpus was selected through thematic searches built around the relationship between the accounting profession, occupational stress or anxiety, and digital transformation.

The search strategy combined terms related to the accounting profession, emotional pressure, and digitalization. In order to improve the thematic relevance of the corpus, filters were applied with regard to document type and scientific area, and only articles classified in the categories Business Finance, Business, Management, and Economics were retained. At the same time, more restrictive thematic searches were used to support the review of the literature on professional reasoning and technostress, while the main bibliometric map was built on the broader set of studies addressing the relationship between accounting, digitalization, and emotional pressure.

The bibliographic records were exported from Web of Science in full record format and processed using VOSviewer software. A keyword co-occurrence analysis was then performed in order to identify thematic clusters and conceptual links between the terms used in the selected literature. In the resulting map, node size reflects the frequency of occurrence of the terms, colors indicate their membership in distinct thematic clusters, and the connecting lines express the intensity of the associations between concepts.

In order to obtain a representation better suited to the objectives of the present study, a conceptual cleaning stage was also carried out. Terms considered too general, methodological, or peripheral in relation to the topic under investigation were removed, so that the final map would reflect more clearly the conceptual areas relevant to the analysis.

3.2. Empirical research

The empirical basis of this article consists of data collected between March and June 2023 through an online questionnaire administered via Google Forms and distributed to professional accountants and persons authorized to carry out accounting activities. The dataset was originally compiled during the preparation of a master's dissertation and is reanalyzed here within a conceptual and methodological framework adapted to the current context. In this form, it is considered relevant for investigating emotional pressure in accounting work and its relationship with the perceived influence exerted on professional reasoning.

The final sample included 42 respondents. Its profile indicates a predominance of women, a balanced distribution across adult age groups, a high share of independent professionals, and a significant level of professional experience. These characteristics are relevant because they suggest that the responses reflect the perceptions of practitioners directly exposed to the normative, organizational, relational, and technological demands specific to contemporary accounting activity.

The questionnaire included two main sections. The first focused on the socio-professional profile of the respondents and included variables such as gender, age, occupation, professional experience, and temperament. The second section addressed perceptions of emotional pressure in accounting work and included items relating to anxiety generated by workload, the effects of legislative changes, delays in document

transmission, time constraints and their impact on personal life, insomnia, the perception of the activity as stressful, anxiety associated with control activities, and discomfort caused by reporting platforms. This section also included an item referring to the perceived influence of anxiety and discomfort on professional reasoning.

In the initial form of the research, no detailed formal procedure for data validation and cleaning was described. In the current analysis, only complete observations from the working file were retained, resulting in a final sample of 42 respondents.

3.3. Statistical analysis strategy

The statistical analysis was designed in accordance with the nature of the variables and the size of the sample, following an exploratory logic. In a first step, descriptive statistics were used to characterize the sample and to summarize the responses to the main questionnaire items. Frequencies and percentages were calculated for categorical variables, while means and standard deviations were calculated for ordinal-scale items.

In order to capture a broader and more integrated dimension of the emotional pressure perceived in accounting work, a composite emotional pressure index was constructed based on eight relevant items: anxiety generated by workload, discomfort associated with legislative changes, delays in document transmission, time constraints and their impact on personal life, insomnia, the stressful nature of professional activity, anxiety related to control activities, and discomfort caused by reporting platforms. The index was calculated as the average of the scores assigned to these items.

The internal consistency of the index was assessed using Cronbach's alpha coefficient. The resulting value ($\alpha = 0.798$) indicates good internal consistency and supports the use of this index as a synthetic measure of professional emotional pressure.

In order to explore the relationship between the emotional pressure index and the perceived influence exerted on professional reasoning, the Spearman correlation coefficient was used, as it is appropriate for ordinal variables and small samples. In addition, the Mann-Whitney U test was applied to compare the level of the index between respondents who considered that anxiety and discomfort influence professional reasoning and those who did not. Exploratory group comparisons were also performed according to occupation, using the Kruskal-Wallis test.

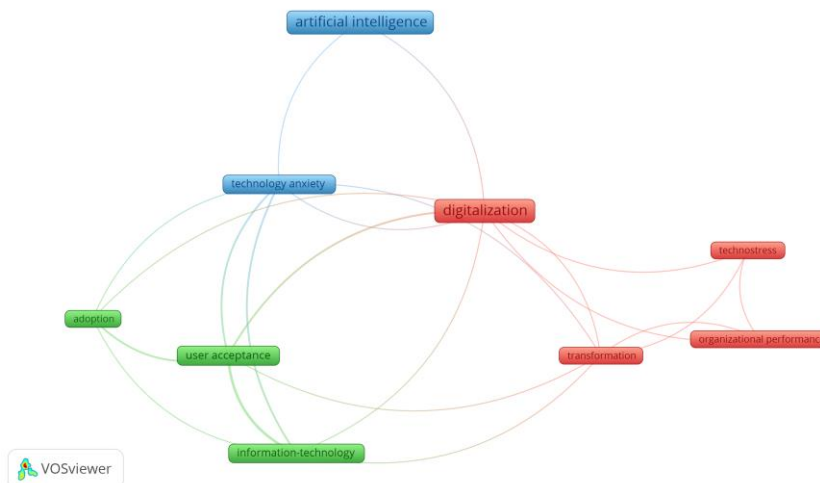
The use of these statistical procedures was justified by the small sample size, the ordinal character of several variables, and the main objective of the study, namely to identify relevant patterns and possible relationships between variables rather than to support causal inference.

4. Results

4.1. Bibliometric analysis

The results of the keyword co-occurrence analysis are summarized in Figure 1, which highlights the main thematic directions of recent literature on digitalization, emotional pressure, and the accounting profession.

Figure 1. Bibliometric map of the literature on emotions, emotional pressure and accounting activity



Source: Developed by the authors using VOSviewer software

Figure 1 highlights the main thematic directions of the recent literature on the transformation of the accounting profession in the context of digitalization. The central core of the network is represented by the term digitalization, which suggests that it functions as a point of convergence of recent research in the field.

Three distinct thematic directions are outlined around it. The first is associated with the terms technostress, transformation and organizational performance, indicating the interest in the effects of digital transformation on the way the activity is carried out and on the occupational pressures generated by it.

The second direction is organized around the terms technology anxiety, user acceptance, information-technology and adoption, suggesting that the recent literature also treats digitalization from the perspective of the cognitive and emotional reactions of professionals in relation to new technologies.

The third direction is centered on the term artificial intelligence, reflecting current concerns regarding the integration of artificial intelligence in accounting activity and its implications for the professional environment.

Overall, the map confirms that recent literature no longer addresses digitalization solely as a technical process, but also as a source of occupational stress, technological anxiety, and the need to adapt in the accounting profession.

The examination of recent studies identified through complementary thematic queries in the Web of Science clearly supports the relevance of the issues investigated in this research. Literature published in the period 2023–2025 continues to address the relationship between digitalization, technostress, occupational anxiety, relational stress, and professional reasoning in accounting and auditing. Some studies analyze the effects of digital transformation on accountants' professional identity, occupational stress, and individual performance, highlighting that technological stress remains an important dimension of the profession.

Other research investigates technostress in accounting information systems, highlighting the role of technological anxiety, adaptation difficulties, and coping mechanisms in digitalized work environments.

In parallel, recent literature continues to address the influence of difficult or uncooperative client behavior on auditors' professional comfort, judgment, and action, as well as anxieties associated with tax and planning activities as presented in Table 1.

Table 1. Recent studies supporting the relevance of investigating emotional pressure in the accounting profession

No.	Author(s), year	Abbreviated title	Main theme	Relevance to the present study
1	(Khan et al., 2025)	<i>Technostress and accountants' professional identity</i>	Digitalization, technostress, professional identity	Supports the items regarding the pressure generated by digitalization, platforms and the changing role of the accounting professional
2	(Gerekan et al., 2024)	<i>Technostress, organizational stress, work performance and audit quality</i>	Technostress, organizational stress, individual performance, audit quality	Supports items regarding professional stress and the possible impact on the quality of work
3	(Fettahoglu & Yikilmaz, 2025)	<i>Techno-eustress and performance of professional accountants</i>	Technostress, cognitive assessment, professional performance	Supports the idea that digital pressure is still current and can influence professional activity in a differentiated way
4	(Zhu et al., 2023)	<i>Challenge-hindrances technostress in accounting information systems</i>	Accounting information systems, technostress, coping responses	Supports items on technology anxiety, adaptation to digital systems, and occupational pressure
5	(Bauer et al., 2025)	<i>Client incivility and audit professionals' judgments</i>	Difficult client behavior, coping, professional reasoning	Directly supports items regarding aggressive customers and associated professional tension
6	(Ricci & Rimkus, 2025)	<i>Uncooperative client manager behavior and auditors' judgments</i>	Uncooperative client behavior and effects on professional reasoning	Supports the relational component of professional pressure measured in the questionnaire
7	(Brivot et al., 2025)	<i>Social dynamics and anxieties in tax planning</i>	Social dynamics, anxiety, professional pressure in tax planning	Supports the topicality of investigating anxiety and emotional strain in the accounting and tax professions

Source: Developed by the authors

These lines of research confirm that the dimensions measured by the questionnaire used in the present study—workload, legislative instability, technological pressure, client relationship, and potential impact on professional reasoning—remain fully relevant in the current context.

Therefore, reanalyzing the data collected in 2023 is justified not only by the availability of the empirical base, but also by the fact that recent literature continues to investigate exactly the same types of professional pressures and tensions.

4.2. Results of empirical research

4.2.1 Sample profile

The sample analyzed included 42 respondents, professionals involved in accounting activities, whose socio-professional characteristics provide a relevant context for interpreting the results. Its structure indicates

a predominance of women (85.7%), a higher representation of the age segments 40–50 years and 50–60 years, as well as a significant share of independent professionals (52.4%).

From the perspective of professional experience, the largest category is represented by respondents with 20–30 years of experience (38.1%), which suggests a sample formed largely by practitioners with relevant experience. Overall, the profile of the sample outlines a group of predominantly female respondents, experienced and directly exposed to the responsibilities, normative, relational and technological pressures specific to the accounting profession.

4.2.2 Sources of emotional pressure in accounting work

The descriptive analysis of the questionnaire items highlights the fact that emotional pressure is a clearly present dimension in the activity of the investigated professional accountants. The average values recorded for the items included in the analysis suggest that the respondents perceive the accounting activity as marked by multiple sources of tension, discomfort and anxiety, generated by both professional and normative factors, as well as technological and personal factors. The descriptive indicators of the main items associated with emotional pressure are summarized in Table 2.

Table 2. Descriptive indicators of items associated with emotional pressure

Indicator	Mean	SD	Median	N
Anxiety due to workload	3.74	1.17	4	42
Discomfort caused by legislative changes	3.52	1.37	4	42
Delayed documents from clients	2.86	1.05	3	42
Time constraints / impact on personal life	3.52	1.27	4	42
Insomnia associated with professional decisions	3.9	1.05	4	42
Stress related to professional responsibility	3.79	1.2	4	42
Anxiety related to control activities	3.29	1.24	4	42
Discomfort caused by reporting platforms	3.9	1.25	4	42
Emotional pressure index	3.57	0.77	3.62	42

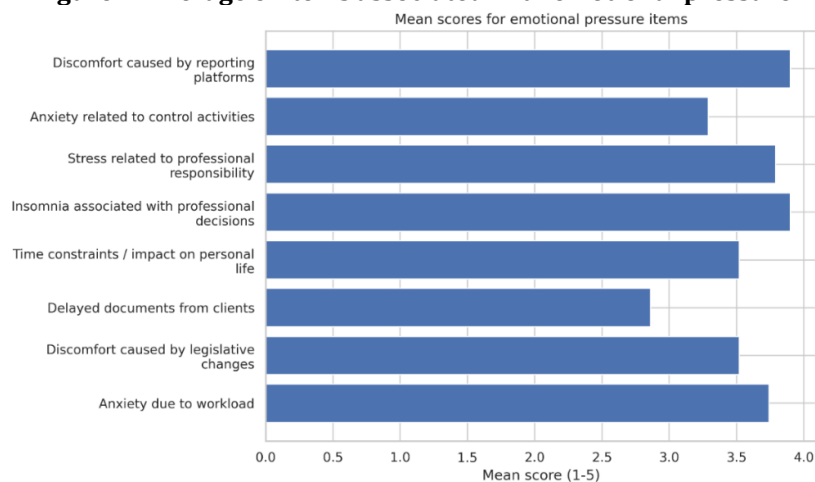
Source: processed by the authors based on the questionnaire (Stavär, 2023)

Table 2 shows that the highest mean values are associated with discomfort generated by reporting platforms (M = 3.90; SD = 1.25) and insomnia associated with professional activity (M = 3.90; SD = 1.05), followed by the perception of the activity as stressful (M = 3.79; SD = 1.20) and anxiety generated by workload (M = 3.74; SD = 1.17).

This profile suggests that the pressure felt by respondents is fueled not only by classic professional demands, but also by the interaction with digital infrastructure and the impact of work on personal balance. At an intermediate level are the discomfort associated with legislative changes (M = 3.52; SD = 1.37), time restrictions and the impact on personal life (M = 3.52; SD = 1.27), as well as the anxiety associated with control activities (M = 3.29; SD = 1.24). The lowest average is associated with delays in the transmission of documents from clients (M = 2.86; SD = 1.05), without this dimension being irrelevant.

To comparatively highlight the perceived intensity of these sources of pressure, the item means are graphically represented in Figure 2.

Figure 2. Average of items associated with emotional pressure



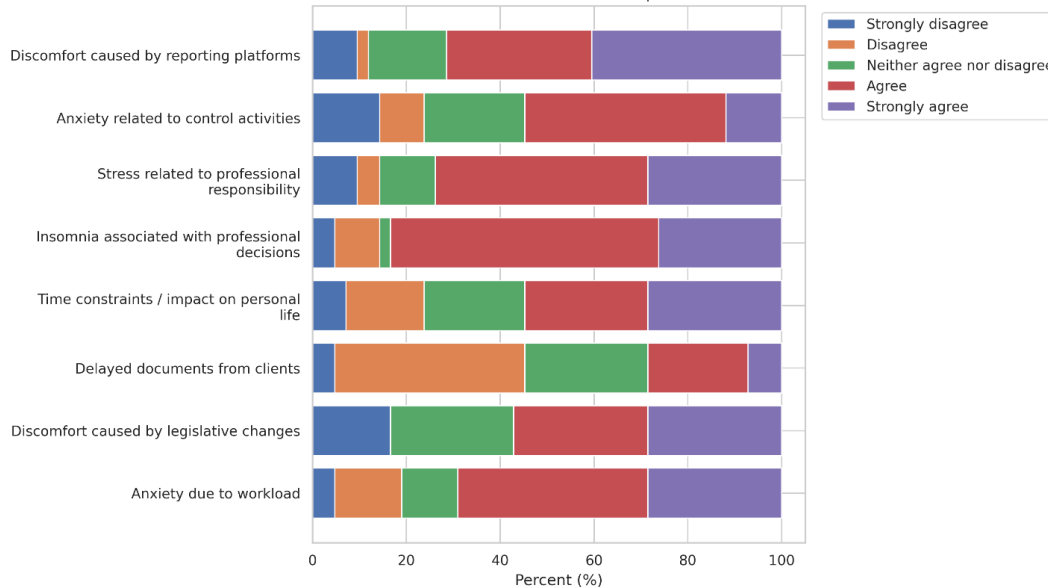
Source: processed by the authors based on the questionnaire (Stavär, 2023)

Figure 2 visually confirms the hierarchy observed in the descriptive table and shows that reporting platforms, insomnia, stressful nature of the activity and workload are at the highest levels.

In contrast, delays in the transmission of documents by clients appear as a less intense, although not negligible, source of pressure. The graphic representation thus supports the idea that emotional pressure in accounting work is strongly linked to the interface between professional requirements and the technological environment in which they are managed.

A more detailed perspective on the structure of the responses is provided by Figure 3, which presents the distribution of responses on the Likert scale for the main items.

Figure 3. Distribution of responses on the Likert scale for the main items



Source: processed by the authors based on the questionnaire (Stavär, 2023)

Figure 3 shows that the distributions are not uniform and confirms that, for several items, the responses tend to be concentrated in the area of agreement and strong agreement. This pattern is particularly visible for reporting platforms, insomnia and the stressful nature of the activity, which reinforces the interpretation that these dimensions represent important sources of emotional pressure in accounting work. In contrast, the items relating to document delays and, to a certain extent, to control activities, present a more balanced distribution, suggesting greater variability in how respondents experience these forms of pressure.

Descriptive data relating to certain categorical variables reinforce the same perspective. Thus, 71.4% of respondents indicated that they had not learned about a legislative change in time, and 59.5% mentioned that they had been confronted with aggressive clients.

At the same time, 83.3% of participants believe that anxiety and discomfort can influence professional reasoning. These results do not directly demonstrate the existence of a causal relationship, but show that respondents clearly perceive accounting work as being exposed to multiple sources of emotional pressure and attribute to these states a potential effect on the way they exercise their professional role.

Overall, the descriptive analysis suggests that emotional pressure in accounting work is generated by a combination of factors: workload, the stressful nature of the work, legislative instability, control activities, client relations and, to a significant extent, interaction with digital technologies and reporting platforms.

The results thus support the idea that the work of the accounting professional is carried out in an environment where technical and organizational requirements overlap with real emotional pressures, relevant for understanding contemporary professional practice.

4.3. Emotional pressure index and its relationship with perception of professional reasoning

In order to capture an integrated dimension of the emotional pressure felt by professional accountants, a composite index was constructed based on eight relevant items of the questionnaire: anxiety generated by the workload, discomfort associated with legislative changes, delays in document transmission, time restrictions and impact on personal life, insomnia, perception of the activity as stressful, anxiety associated with control activities and discomfort caused by reporting platforms.

The internal consistency of this index was assessed by the Cronbach alpha coefficient, the value obtained ($\alpha = 0.798$) indicating a good level of internal coherence and supporting its use as a synthetic measure of professional emotional pressure. The main statistical indicators of the emotional pressure index and its relationship with the perception of the influence exerted on professional reasoning are summarized in Table 3.

Table 3. Emotional pressure index: internal consistency and relationship with perception of professional reasoning

Statistic	Value
Number of respondents	42
Cronbach's alpha for the emotional pressure index	0.798
Mean of the emotional pressure index	3.57
Standard deviation of the emotional pressure index	0.77
Spearman rho: emotional pressure index vs. professional reasoning	0.259
Spearman p-value	0.0979
Mann-Whitney U	73.5
Mann-Whitney p-value	0.1009
Mean index score - 'No' reasoning influence	3.2
Mean index score - 'Yes' reasoning influence	3.64

Source: processed by the authors based on the questionnaire (Stavär, 2023)

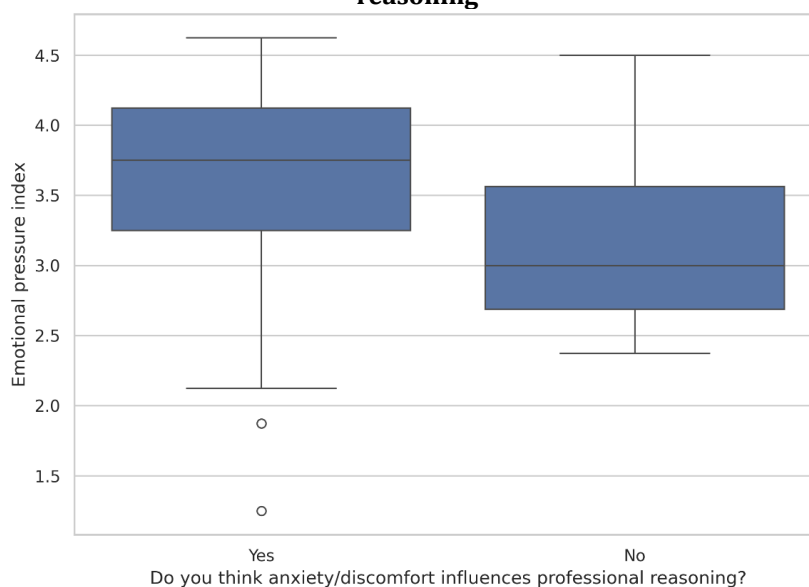
Table 3 highlights both the good internal consistency of the constructed index and the fact that the relationship between emotional pressure and the perception of influence exerted on professional reasoning has a positive direction, but does not reach the conventional threshold of statistical significance. From a descriptive point of view, the emotional pressure index recorded a mean of 3.57 and a standard deviation of 0.77, which suggests a relatively high level of emotional pressure felt by respondents, given moderate variability between observations.

To explore the relationship between the emotional pressure index and the perception of influence exerted on professional reasoning, the Spearman correlation coefficient was used. The results indicated a positive correlation of low to moderate intensity ($\rho = 0.259$), but without statistical significance at the conventional threshold ($p = 0.0979$).

This association suggests that respondents who experience higher levels of emotional pressure tend to believe to a greater extent that anxiety and discomfort can influence professional reasoning, but the relationship is not strong enough to support a firm conclusion at a statistical level.

The difference between the groups of respondents is also illustrated in Figure 4, which shows the distribution of the emotional pressure index according to the response regarding the influence on professional reasoning.

Figure 4. Emotional pressure index according to the answer regarding the influence on professional reasoning



Source: processed by the authors based on the questionnaire (Stavär, 2023)

Figure 4 visually suggests the same trend observed in the statistical analysis: respondents who consider that anxiety and discomfort influence professional reasoning tend to register higher scores on the emotional pressure index. In the same sense, the Mann–Whitney test showed that the mean of the index is higher among those who appreciate the existence of such an influence ($M = 3.64$), compared to those who do not share this opinion ($M = 3.20$).

However, the overlap of the distributions and the result of the test ($p = 0.1009$) indicate that the difference cannot be treated as statistically significant within the present sample.

Overall, these findings support the existence of a tendency for an association between emotional pressure and the perception of its influence on professional reasoning, without confirming a statistically significant relationship within the present sample.

From this perspective, the results are relevant mainly in an exploratory sense and suggest that emotional pressure represents a real dimension of accounting activity, whose potential effect on professional reasoning deserves further investigation on larger samples and through finer measurement instruments.

5. Discussion

The results of the present study support the idea that accounting activity is carried out in a professional environment in which technical, normative, and digital demands are accompanied by relevant forms of emotional pressure. The descriptive analysis highlighted high values for items related to discomfort generated by reporting platforms, insomnia associated with professional activity, the perception of the activity as stressful, and anxiety caused by workload. These findings suggest that the pressure felt by professional accountants is not determined only by the complexity of the rules or by professional responsibility, but also by the interaction with digital infrastructure and by the effects of work on personal balance.

From this perspective, the results are consistent with recent literature showing that the digitalization of the accounting profession does not generate only efficiency gains, restructuring, and role expansion, but also specific forms of technostress, technological anxiety, overload, and adaptation difficulties. The fact that, in the present analysis, reporting platforms and insomnia appear among the strongest indicators of emotional pressure is particularly relevant. It suggests that contemporary occupational pressure in accounting can no longer be explained only through workload and responsibility, but must also be understood in relation to the digital work environment and to the continuity of professional demands beyond formal working hours.

At the same time, the findings show that emotional pressure does not derive from a single source, but rather from the cumulative action of several factors. Workload, legislative instability, control activities, difficult client relationships, and interaction with digital technologies all contribute to the configuration of a demanding professional environment. The high proportion of respondents who indicated that they had not learned about a legislative change in time, as well as the significant percentage of those who reported having dealt with aggressive clients, confirms that the pressure perceived by accountants has simultaneously a normative, relational, and technological dimension.

An important contribution of the study lies in the construction of a composite emotional pressure index based on eight relevant items and supported by good internal consistency. This result is methodologically relevant because it makes it possible to move beyond the isolated analysis of stress, anxiety, or discomfort and to interpret them as expressions of a broader and coherent occupational dimension. In this sense, the study does not merely identify several specific difficulties, but proposes an integrated understanding of the way in which they are combined within a professional profile characteristic of accounting work.

With regard to the relationship between emotional pressure and the perception of its influence on professional reasoning, the results should be interpreted with caution. Both the Spearman correlation and the comparison between groups point in the same direction: respondents with higher levels of emotional pressure tend to believe, to a greater extent, that anxiety and discomfort can influence professional reasoning. However, this relationship did not reach statistical significance. As a result, the study does not support a firm conclusion regarding a statistically demonstrated influence, but rather points to a tendency that is compatible both with the theoretical literature and with the respondents' own perceptions.

This lack of statistical significance may be explained by several factors. First, the small sample size limits the power of the statistical tests. Second, the variable referring to the influence on professional reasoning was measured through a binary item, which simplifies a professional reality that is likely to be more nuanced. Third, the relationship between emotional pressure and professional reasoning may itself depend on other factors, such as professional experience, digital skills, organizational support, or individual coping strategies. From this point of view, the results support the need for further research rather than weakening the relevance of the topic.

Overall, the study contributes to the literature by showing that emotional pressure represents a real and coherent dimension of contemporary accounting practice, especially in relation to digitalization, regulatory instability, and relational pressures. At the same time, it opens a useful framework for further investigation into how these pressures may affect professional reasoning in accounting and auditing.

6 Conclusions

The present study aimed to identify the main sources of emotional pressure perceived by professional accountants and to explore the relationship between this pressure and the perceived influence exerted on professional reasoning. The results obtained support the idea that accounting activity should not be understood exclusively as a technical activity governed only by rules, compliance, and professional competence, but also as a professional practice accompanied by emotional pressures that are relevant to the way the profession is exercised in concrete terms.

The empirical analysis showed that emotional pressure is generated by a combination of factors, among which the most important are discomfort caused by reporting platforms, insomnia associated with professional activity, the perception of the activity as stressful, and anxiety determined by workload. At the same time, legislative instability, control activities, difficult relationships with clients, and the impact of work on personal time contribute to the configuration of a demanding professional environment. These findings indicate that the pressure felt by professional accountants has both a normative and organizational dimension, as well as a technological and relational one.

An important outcome of the study is the construction of a composite emotional pressure index supported by good internal consistency. This gives robustness to the empirical analysis and allows anxiety, discomfort, stress, and occupational pressure to be treated not merely as isolated manifestations, but as expressions of an integrated dimension of professional experience. From this perspective, the study proposes a more coherent way of investigating the contemporary pressures associated with the accounting profession.

Regarding the relationship between emotional pressure and the perceived influence exerted on professional reasoning, the results indicate a positive association, although not statistically significant at the conventional threshold. This does not allow the formulation of a firm conclusion regarding a statistically demonstrated influence, but it does suggest that the topic remains relevant and deserves further investigation. At the same time, the high proportion of respondents who consider that anxiety and discomfort can influence professional reasoning confirms the existence of a clear perception regarding the potential effect of emotional pressure on the exercise of the profession.

The main contribution of the study is to highlight the fact that the accounting profession should also be analyzed from the perspective of the emotional dimension of work, especially in a context characterized by accelerated digitalization, normative instability, and increased relational pressures. In addition, the recent literature identified through the bibliometric analysis and the literature review supports the topicality of this issue and, at the same time, reinforces the relevance of the data collected in 2023 and reanalyzed in the present article.

The study also has several limitations. The small sample size, the local scope of the investigation, and the use of self-reported measures limit the degree to which the results can be generalized. Moreover, measuring the perceived influence on professional reasoning through a binary item simplifies a more complex professional reality. For this reason, future research could extend the analysis to regional or national levels, use larger samples and more refined measurement instruments, and investigate in greater detail the role of moderating factors such as professional experience, digital skills, organizational support, or individual coping strategies.

Overall, the results support the idea that emotional pressure is a real and relevant component of contemporary accounting work. Even though its relationship with professional reasoning was not statistically confirmed within the present sample, the study provides a useful starting point for a deeper examination of an issue that remains current and important for understanding the accounting profession in the context of recent transformations.

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