Chapter 19
A Research About the Organizational Psychological Capital Levels of Certified Public Accountants

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ABSTRACT

Psychological capital is a concept that is mentioned together with positive organizational behavior and has become more widespread recently. Psychological capital, which evaluates people positively, focuses on the personal characteristics and tendencies of individuals. The main purpose of psychological capital is to ensure that individuals’ psychologies are better. The aim of this study is to investigate the psychological capital levels of certified public accountants. Psychological capital levels of certified public accountants are important because the working conditions are intense and difficult, and they have a stressful life. In line with the purpose of the study, a survey was conducted for 294 certified public accountants. The results of the survey conducted on the optimism, resiliency, hope, and self-efficacy levels of the certified public accountants were investigated.

INTRODUCTION

In difficult working conditions, enterprises do not draw attention to negativities and do not try to eliminate the weaknesses of employees to help their employees. Instead, they emphasize the importance of positivity and focus on improving the strengths of employees. The positive approach doesn’t assert to investigate the positivity value. On the contrary, it prefers positive approach regarding occupational stress (Avey et al., 2009: 678).

DOI: 10.4018/978-1-7998-0058-3.ch019
The concept of organizational psychological capital emerges from a theory and research on positive psychology, which is mostly used within the scope of the organizational field. Positive organizational behavior, which carries positive psychology to the organizational field, is concerned with revealing and developing especially the strong sides of individuals rather than weaknesses or failures of individuals. Positive organizational behavior brings a recent concept to the development and management of human resources (Çetin and Basım, 2012).

This study has been done for the certified public accountants due to lack of studies in the literature on accountants about the research of psychological capital. Since certified public accountants work in a stressful and intensive work environment, their work is extremely important, and the financial information that is provided by them, is used by almost every part of the society; the level of psychological capital of certified public accountants is very important for the certified public accountants and financial information users.

The aim of this study is to analyze the psychological capital levels of certified public accountants. For this purpose, a questionnaire was applied for certified public accountants. The main population of the study is certified public accountants who are working in the Western Mediterranean region (Isparta, Burdur and Antalya) in Turkey. The scale used in this study was based on psychological capital scale adapted by Çetin and Basım (2012).

The data obtained in accordance with the answers given by the Certified Public Accountants, were entered in a statistical package program developed for social sciences. Statistical data were dealt with in descriptive and inferential statistics. In the study, firstly the frequency distributions of the participants were determined and then the participants’ psychological capital levels were investigated. Within the scope of frequency distributions, information was given about the participants’ gender, age, education level, professional experience, working status, number of clients and number of personnel in the institutions. In order to investigate the participants’ psychological capital levels, the data which belongs to likert-type scale questions was analyzed. In order to determine the variables in a more valid and reliable way, confirmatory factor analysis was applied to the data about psychological capital.

The 4 positive psychological capacities of optimism, resilience, hope and self-efficacy are measurable, open to improvement, and can be directed for more effective business performance (Luthans et al., 2004: 47). So according to analysis of the research, it was tried to measure the optimism, resilience, hope and self-efficacy levels of the participants who are working as certified public accountants under psychological capital. Then, the hypotheses created in the study were tested. And, at the end of study test results were interpreted.

Background

Some of the studies about organizational psychological capital in the literature are as follows. The article of Jancenelle (2018) argues that top managers who cue organizational-level positive psychological capital are likely to mitigate investors’ reactions unanticipated changes in earnings. Bozgeyikli (2017) generates a descriptive survey model and in this study it was aimed to test if the personality traits of teachers are a significant predictor of their psychological capital levels. In the study of Neek and Zadeh (2016), they aim to analyze the effect of organizational psychological capital dimensions on the burnout of teachers. Geçkil et al. (2016) aimed at determining the relationship between organizational democracy perceptions, organizational psychological capital levels of employees, the