

Evaluation of Emotional Labor Concept in Terms of Accounting Professionals: Erzurum Province Case¹

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Abstract

Emotion does not have a wide range as it is today, but since the late 1800s, various studies and opinions have been put forward. It is possible to observe the emotional states of people, to observe their various effects, and to explain the biological, psychological, social and cultural aspects of emotions. In particular, since the 1980s, the role of emotions in working life, the role of expression in organizational success has been increasingly discussed. The concept of emotional labor was first used by Hochschild in 1983, and in this study, superficial behavior, emotional suppression and deep behavior were dimensioned from sub-dimensions of the concept of emotional labor. The purpose of this study is to examine the emotional concept in terms of professional accountants. In this regard, a questionnaire was conducted to the accounting professions who are operating in Erzurum province. 12 hypotheses were constituted and to test hypotheses independent sample T-Test and One-Way ANOVA were used. According to findings of the analysis, it may be seen that there are no significant differences age, gender and education with emotional labor while there are significant differences working time with emotional labor of accounting professionals.

Keywords: Emotional Labor, Superficial Behavior, Suppression of Emotions, Deep Behavior, Accounting Professionals

1. Introduction

Although it was not as widely diversified as it is in the present day, emotion/feeling that is a concept on which different studies have been conducted on and opinions have been asserted starting from the end of 1800's, differs in biological, psychological, social and cultural terms individuals (Seçer, 2005). In accompany with aforementioned difference, working class has to direct their emotions in accordance with the culture of the organization and this condition also affects the feeling of the organization within the communication between the employees and customers (Mikolajczak, et al., 2007).

"The Managed Heart: Commercialization of Human Feeling" named book of Hochschild contributed to the formation of the case regarding the concept of emotional labor (Kruml and Geddes, 2000). Emotional labor comprises of facial expressions and bodily appearances that enable employees to convince the other person or generate a positive impression in the minds of other people, and the needs to suppress their emotions in order to manage these emotions in accordance with the demands of the customers (Hochschild, 1983). Hochschild defined emotional labor as the management of emotions that may be expressed with facial and bodily movements, which may be determined explicitly, in return for a price (Diefendorff et.al., 2005).

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Hochschild stated that concept of emotional labor has three key features as a, b and c and these features are; a) face to face or dual conversation with other people such as guests, children, patients and customers in working life, b) management of employees' emotional behaviors by managers on the purpose of shaping or changing other people's emotions and c) management of employees' emotional expressions by managers or expression of this subject in organizational culture and targets of the company (Seery and Corrigan, 2009). Emotional labor, which is defined as the process of arrangement of both emotions and also shown expressions in order to meet the objectives, may differ in accordance with the sectors that individuals operate in (Eroğlu, 2014 and Akturan et.al., 2017).

Quality of the service and customer satisfaction, which are the key condition in service sector where competitive conditions are intensely increasing in order for the organizations to meet their objectives, may only be possible with the efforts of the employees who are in one to one communication. Therefore, business executives request their employees to maximize customer satisfaction by including their emotions in their job performances. Since emotional labor necessitates complying with organizational rules and meeting the expectations of displaying proper behaviors, this concept is in accordance that displayed performance may be defined as a commodity (Basım and Beğenirbaş, 2012).

Emotional labor has three sub-dimensions as superficial behavior, suppression of emotions and deep behavior. Superficial behavior may be expressed as the behavior that a person displays when there is a difference between the emotion he/she senses and the emotion that he/she has to display (Ashforth and Humphrey, 1993). For example, an employee' behaving in a manner that his/her managers or organization rules request him/her to instead of according to the emotions he/she feels, represents superficial behavior since what the organization requests from the employee and employee's internal emotion do not mesh together (Oğuz and Özkul, 2016). Suppression of emotions is employee's trying to suppress his/her emotions when his/her internal emotions conflict with the emotions that the organization requests to be displayed (Mesmer Magnus et.al., 2012). Deep behavior is expressed as employee's making an effort to adopt the emotion that he/she is expected to display (Ashforth and Humphrey, 1993). The most distinct difference between deep behavior and superficial behavior is the fact that the person does not only display the norms he/she is expected to display, but also tries to make his/her emotions consistent with these rules (Grandey, 2000).

When the literature regarding emotional labor is examined, it may be observed that there are different studies. Aforementioned literature is examined in detail in the second section. It was determined that majority of the studies conducted with regards to emotional labor is aimed at teachers, bankers, doctors, special rehabilitation employees, Vocational High School students and hotel workers and accounting profession members are taken into consideration in this study.

In accordance with the objective of the study, literature search is included in the study after the necessary information regarding emotional labor. In the last section of the study, testing of the hypotheses and interpretation of findings are discussed.

2. Literature Review

Evaluations with regards to both international and national literature with respect to emotional labor are presented on Table 1 and 2.

Table 1. International literature regarding the effect of emotional labor on employees

Author(s)/Year	Sample	Method	Research results
Brotheridge and Lee (2003)	Private Sector Employee	One Way ANOVA	Superficial behavior positively affects emotional exhaustion and depersonalization.
Lewig and Dollard (2003)	Call Center Workers	Hierarchical Regression Analysis	Emotional dissonance was found to exacerbate the level of emotional exhaustion at high levels of psychosocial demands, indicating jobs combining high levels of both kinds of demands are much more risky

Martinez-Inigo vd. (2007)	Doctors	Regression Analysis	Emotion regulation was associated with GP emotional exhaustion when it was performed automatically.
Yang and Chang (2008)	Nurses	Correlation and Linear Structure Relation	Emotional display rule was significantly and negatively related to job satisfaction.
Van Dijk vd. (2009)	Tourists	Hierarchical Linear Modelling	Implications of the findings suggest tourism organisations should focus on managing perceptions of emotional authenticity to enhance visitor outcomes.

Table 2. National literature regarding the effect of emotional labor on employees

Author(s)/Year	Sample	Method	Research results
Köse et.al. (2011)	Doctors	Variance, T-test	It was determined that doctors working in public sector display much more superficial behaviors when compared to doctors working in private sector and put in much more emotional effort, whereas in the dimensions of deep behaviors and suppression of emotions, there was no difference based on the sector.
Basım and Beğenirbaş (2012)	Teachers	Factor Analysis	It was determined that there is a positive and significant relationship between superficial role playing and emotional exhaustion and desensitization.
Özkan (2013)	Call Center Employees	Frequency Analysis	It was determined that there is a negative relationship between emotional disharmony and job satisfaction based on emotional labor dependent variable and there is a positive relationship between deep behavior and superficial behavior.
Beğenirbaş and Çalışkan (2014)	Private Service Sector Employees	Correlation and Regression Analysis	It was determined that emotional labor of the organization's employees partially intercedes with employees' job performances, their intention of quitting the job and interpersonal distortion experienced within the organization.
Güneş (2016)	Municipal Employees	Chi-square Test, T-Test and Anova	It was determined that individuals possess extroverted, coherent, emotionally balanced, responsible and open to experiences personality characteristics.
Yeni and Özler (2016)	Private Education and Rehabilitation Employees	Correlation and Regression Analysis	It was determined that superficial behavior, which is among the sub-dimensions of emotional labor, and demographical features regarding the individual are not related with each other.

When the related literature is examined, it may be stated that superficial behavior, deep behavior and suppression of emotions, which are sub-dimensions of emotional labor, differ in accordance with individuals' personality, sector they work in and environment they are in and that majority of the studies are conducted towards hotel employees, doctors, tourist guides, private sector employees, private rehabilitation center employees. In accordance with this, the objective of this study contains the examination of accounting profession members.

3. Objective, methodology and finding of the study

3.1. Objective of the Study

The objective of this study is to evaluate the concept of emotional labor in terms of profession members. In the study, superficial behavior, suppression of emotions and deep behavior dimensions of emotional labor were taken into consideration.

3.2. Methodology of the Study

3.2.1. Sampling Process

Research population comprises of accounting profession members who are operating in city of Erzurum. Convenience sampling method was used in determination of sampling method. Since the sample size of a population consisting of 1000 people shall be 278 in accordance with 95% confidence interval and $e=5\%$ margin of error (Kurtuluş, 1998) and since research population consists of 301 accounting profession members, the sample size shall be 84. Accordingly, and in accordance with the information obtained from Erzurum Union of Chambers of Independent Accountants and Financial Advisors, it was determined that there are 301 accounting profession members, who are actively operating, and this figure comprises the sample of the research. Questionnaire surveys were conducted to the accounting profession members within the scope of the research and 181 surveys, which were returned, were taken into consideration.

Demographical features of the people participated in the research were presented in table 3.

Table 3. Distribution of accounting profession members participating in the study in respect of their demographical features

	<i>FREQUENCY</i>	<i>PERCENT (%)</i>
<i>SEX</i>		
Female	29	16.0
Male	152	84.0
<i>AGE</i>		
25-30	14	7.7
31-35	24	13.3
36-40	27	14.9
41-45	45	24.9
46 and above	71	39.2
<i>EDUCATIONAL STATUS</i>		
Undergraduate	156	86.2
Postgraduate	22	12.2
Doctorate	3	1.7
<i>TERM OF EMPLOYMENT IN PROFESSION</i>		
1-5	26	14.4
6-10	29	16.0
11-15	29	16.0
16-20	31	17.1
21 Years and Above	66	36.5
<i>TOTAL</i>	181	100

When the demographic features of the people participated in research are examined, it was determined that majority of profession members are males (84.0%), they are predominantly of age 45 and above (39.2), predominantly have undergraduate education (86.2%) and majority have professional experience of 21 years and more (36.5%).

3.2.2. Method and Tool of Data Gathering

Survey method was used in data gathering process of the research. The survey form consists of two parts consisting of questions for determination of demographic information of the participants and for evaluation of emotional labor. Survey form was prepared in accordance with 5 point Likert scale (1: strongly disagree, 2: disagree, 3: slightly agree, 4: agree, 5: strongly agree) and the participants were asked to answer each question accordingly to their situation. The study of Diefendorff et al. (2005) was used in making the necessary evaluations within the analysis process of the research.

3.2.3. Variables of the Research and Developed Hypotheses

The hypotheses developed with reference to literature in this study, which comprise the evaluation of emotional labor regarding demographic features of accounting profession members, are as stated below:

H₁: There is a significant difference between sex variable and superficial behavior, which is a sub-dimension of emotional labor.

H₂: There is a significant difference between sex variable and suppression of emotions, which is a sub-dimension of emotional labor.

H₃: There is a significant difference between sex variable and deep behavior, which is a sub-dimension of emotional labor.

H₄: There is a significant difference between age variable and superficial behavior, which is a sub-dimension of emotional labor.

H₅: There is a significant difference between age variable and suppression of emotions, which is a sub-dimension of emotional labor.

H₆: There is a significant difference between age variable and deep behavior, which is a sub-dimension of emotional labor.

H₇: There is a significant difference between educational status variable and superficial behavior, which is a sub-dimension of emotional labor.

H₈: There is a significant difference between educational status variable and suppression of emotions, which is a sub-dimension of emotional labor.

H₉: There is a significant difference between educational status variable and deep behavior, which is a sub-dimension of emotional labor.

H₁₀: There is a significant difference between professional time variable and superficial behavior, which is a sub-dimension of emotional labor.

H₁₁: There is a significant difference between professional time variable and suppression of emotions, which is a sub-dimension of emotional labor.

H₁₂: There is a significant difference between professional time variable and deep behavior, which is a sub-dimension of emotional labor.

3.3. Findings of the Research

In this section, primarily unpaired t test was used in order to determine in case there is a difference in the opinions of accounting profession members with regards to the importance of sex concept on emotional labor or not. Then, one way anova test was used in order to determine in case there is a difference in the opinions of accounting profession members with regards to educational status, age and professional time on emotional labor or not.

Table 4. Exploratory factor analysis of scale and reliability analysis results

SCALE ITEMS	SB ¹	SE ²	DB ³
S1. I role-play in order to attend to enterprise properly.	0.849		
S2. I pretend that I'm feeling good while I'm attending to enterprises.	0.887		
S3. I pretend to feel the emotions I do not feel while I work.	0.886		
S4. I nearly put on a mask to display the emotions my profession necessitates.	0.886		
S5. I exhibit emotions different than the emotions I actually feel to enterprises.	0.911		
S6. I actually try to feel the emotions that I have to exhibit to the enterprises.	0.302		
S7. I make vigorous effort to feel the emotions I should exhibit to the enterprises inside me.		0.807	
S8. The emotions I exhibit to the enterprises are sincere.		0.777	
S9. I have to suppress my bad mood or my negative reaction against the customers.		0.774	
S10. This profession expects me to claim whether I am sorry or not.		0.752	
S11. The emotions I exhibit to the enterprises are the same with emotions that I feel.			0.314

¹ Superficial Behavior

² Suppression of Emotions

³ Deep Behavior

S12. I have to try pretending that I am not mad at customers or that I underestimate them.			0.805
Explained Variance (%)	35.789	66.261	74.866
Explained Total Variance (%)	68.126		
Kaiser – Meyer – Olkin (KMO) Test	0.804		
Barlett's Test of Sphericity	$\chi^2 = 1571.030$; df=66 (p<0.000)		
Cronbach's Alpha	0.78		

In accordance with exploratory factor analysis results presented on Table 4, 3 factor structure explaining 68.12% of the total variance was obtained. Superficial behavior, which is the first one of the developed factors, comprises of 6 statements, suppression of emotions, which is the second one, comprises of 4 statements and deep behavior, which is the third one, comprises of 2 statements. Kaiser-Meyer-Olkin (KMO) value, which shows the compatibility of the scale's data set to factor analysis is 0.80 KMO value being between 0.5-1.0 expresses that data set is suitable for factor analysis. In this case, calculated KMO value is within acceptable limits. Barlett's test was calculated to be p<0.000 and is within acceptable level. Obtained results display that factor structure may be used. When reliability analysis results are examined, general Cronbach's Alpha coefficient of the scale was calculated as 78.0%.

Table 5. Results of independent group t-test conducted to determine whether there is a significant difference between sex variable and sub-dimensions of emotional labor

<i>Dimension</i>	<i>Group</i>	<i>N</i>	<i>X</i>	<i>SS</i>	<i>t</i>	<i>P</i>
<i>Superficial Behavior</i>	<i>Female</i>	29	2.160	0.863	-0.218	0.827*
	<i>Male</i>	152	2.200	0.904		
<i>Suppression of Emotions</i>	<i>Female</i>	29	4.069	0.937	1.809	0.050*
	<i>Male</i>	152	3.689	1.053		
<i>Deep Behavior</i>	<i>Female</i>	29	3.706	1.000	0.613	0.540*
	<i>Male</i>	152	3.513	1.640		

* p<0.05

When Table 5 is examined, it is determined that there is no significant difference between superficial behavior and deep behavior, which are sub-dimensions of emotional labor, and sex variable, however, there is a difference with reference to suppression of emotions dimension (p>0.05).

Table 6. Results of one-way anova test conducted to determine whether there is a significant difference between age variable and sub-dimensions of emotional labor

<i>Dimension</i>	<i>Variance Source</i>	<i>KT</i>	<i>KO</i>	<i>F</i>	<i>P</i>
<i>Superficial Behavior</i>	Intergroup	0.794	0.199	0.243	0.913*
	In-group	143.627	0.816		
<i>Suppression of Emotions</i>	Intergroup	2,449	0.612	0.637	0.637*
	In-group	169.123	0.961		
<i>Deep Behavior</i>	Intergroup	20.078	5.020	2.126	0.080*
	In-group	415.568	2.361		

* $p < 0.05$

When we look at Table 6, it is determined that superficial behavior, deep behavior and suppression of emotions, which are sub-dimensions of emotional labor, has no significant difference in reference to age variable ($p > 0.05$).

Table 7. *Results of one-way anova test conducted to determine whether there is a significant difference between educational status variable and sub-dimensions of emotional labor*

<i>Dimension</i>	<i>Variance Source</i>	<i>KT</i>	<i>KO</i>	<i>F</i>	<i>P</i>
<i>Superficial Behavior</i>	Intergroup	1.810	0.905	1.129	0.326*
	In-group	142.608	0.801		
<i>Suppression of Emotions</i>	Intergroup	5.342	2.671	2,860	0.060*
	In-group	166.229	0.934		
<i>Deep Behavior</i>	Intergroup	4.153	2077	0.857	0.426*
	In-group	431.493	2.424		

* $p < 0.05$

When we look at Table 7, it may be stated that all the sub-dimensions of emotional labor have no difference in reference to educational status variable.

Table 8. *Results of one-way anova test conducted to determine whether there is a significant difference between professional time variable and sub-dimensions of emotional labor*

<i>Dimension</i>	<i>Variance Source</i>	<i>KT</i>	<i>KO</i>	<i>F</i>	<i>P</i>
<i>Superficial Behavior</i>	Intergroup	4.336	1.084	1.362	0.249*
	In-group	140.082	0.796		
<i>Suppression of Emotions</i>	Intergroup	5.554	1,389	1.472	0.213*
	In-group		0.943		
<i>Deep Behavior</i>	Intergroup	29.820	7.455	3.233	0.014*
	In-group	405.826	2.306		

* $p < 0.05$

When we look at Table 8, it may be stated that deep behavior, which is one of the sub-dimensions of emotional labor, constitutes a difference in reference to professional time ($p < 0.05$). However, superficial behavior and suppression of emotions, which are other two dimensions, do not cause a difference with regards to professional time ($p > 0.05$).

4. Conclusion

At the present time, enterprises have unnamed duties they shall fulfill alongside with the labor performed by their employees in accordance with the enterprises activities. The conceptual equivalent of these aforementioned duties that are defined unnamed appear before us as emotional labor. The service quality offered by the enterprises and customer satisfaction grew in importance as conditions of competition became more difficult. Accordingly, one of the most crucial factors affecting the peer to peer communication of employees with individuals getting the service is the labor provided by the employees emotionally.

It is known that accounting profession members have stressful business lives due to the duties they perform. Their busy schedules, the responsibilities they bear regarding their duties and the great number of internal and external environment they have one to one communication with lead profession members to exhaustion emotionally. And this exhaustion may bring along the decreases in performances and making serious mistakes. Within this scope, the objective of this

study is to determine whether sub-dimensions of emotional labor show a difference or not with reference to demographic features (sex, age, educational status, professional experience etc.) of accounting profession members. In case we look at the results of the analysis;

It may be stated that there is not a difference in superficial behavior and deep behavior sub-dimensions of emotional labor with reference to sex variable, however, there is a difference occurs in suppression of emotions dimension. Accordingly, while H1 and H3 hypotheses are denied with $p=0.827$ and $p=0.540$ values respectively and H2 hypothesis was approved with $p=0.050$ value. Although the results of the study regarding superficial behavior and deep behavior show a similarity with study results of Seçer and Tınar (2004), Özkan (2013) and Köse et.al. (2011), it may be expressed that there is a difference in suppression of emotions dimension. It may also be stated that women are more successful in expressing their emotions and may adopt more easily to external effects when compared to men.

When we look at whether there is any difference between sub-dimensions of emotional labor in reference to age variable, it may be stated that there is no difference in all three sub-dimensions. Accordingly, H4, H5 and H6 variables are denied with $p=0.913$, $p=0.637$ and $p=0.637$ values respectively. Therefore, it may be expressed that individuals' behaving in accordance with the expectations of the organization they work at (superficial behavior), able to behave freely in work environment (suppression of emotions) and the effort they put in their working relationships (deep behavior) do not constitute a difference with reference to age.

When it is examined whether there are differences in emotional labor dimensions in reference to educational status of accounting profession members, it may be stated that there is no difference. Accordingly, H7, H8 and H9 hypotheses are denied with $p=0.326$, $p=0.060$ and $p=0.426$ values respectively.

When we look at the analysis results regarding whether there is any difference in sub-dimensions of emotional labor with reference to professional experience or not, while H10 and H11 hypotheses are denied with $p=0.249$ and $p=0.213$ values respectively, H12 hypothesis is approved with 0.014 value. Professional experience of accounting profession members contributes to development of deep behavior skill regarding their activities.

When the research results are evaluated in general, it may be stated that sub-dimensions of emotional labor do not show much difference in reference to demographical variables, only suppression of emotions shows a difference with reference to sex variable and deep behavior shows a difference with reference to professional experience. It may be stated that while individuals with low level of professional experience display superficial behavior and deep behavior structure emerges more as the experience increases. Aforementioned results of the study show a similarity with the results of the study conducted by Kruml and Geddes (2000).

When the study is evaluated in general, it may be expressed that accounting profession members have same opinions with regards to emotional labor. The reason of these opinions is that the emotional labor performed to the customers by accounting profession members is at the same amount in their business lives regardless of their sexes, ages and educational statuses. It may be observed that accounting profession members' superficial behavior, which is one of sub-dimensions of emotional labor, is at low level, suppression of emotions behaviors is at the middle level and deep behavior levels are high.

In conclusion, this study comprises the evaluation of accounting profession members' opinions on the subject of emotional labor. It is considered that the study will contribute to the related literature and researchers who will be working on the subject in respect of the subject and consequences of the research. Nevertheless, deficiencies may be determined in the future studies by making interviews with the participants regarding emotional labor. Moreover, conducting studies aimed at the opinions of individuals operating in other professions regarding emotional labor concept and making comparisons hold advisory qualifications for future studies.

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