

# THE CHALLENGE OF WORK-RELATED STRESS AND THE PURSUIT OF DIGNIFIED AND DECENT WORK FOR PUBLIC ACCOUNTANTS

**Montoya Agudelo, César Alveiro**

Cooperative University of Colombia  
Faculty of Economic Sciences  
Medellín, Colombia

[Cesar.montoyaag@campusucc.edu.co](mailto:Cesar.montoyaag@campusucc.edu.co)

**Vásquez Zapata, Yefferson**

Cooperative University of Colombia  
Faculty of Economic Sciences  
Medellín, Colombia

[yefvasquez05@gmail.com](mailto:yefvasquez05@gmail.com)

**Pérez Álvarez, John Heber**

Cooperative University of Colombia, UNAD, ITM  
Medellín, Colombia

[johnheber@hotmail.com](mailto:johnheber@hotmail.com)

Date of Receipt: 16/08/2024 –Date of Acceptance: 22/06/2025

DOI: <https://doi.org/10.36995/j.visiondefuturo.2025.30.01.002.en>

## ABSTRACT

Reflecting on the current importance of work-related stress and the pursuit of dignified and decent work as crucial aspects in the lives of public accountants is essential in the commitment that every organization must uphold. Public accountants play a fundamental role in maintaining the financial integrity of companies, yet they face unique challenges that deserve attention. This stress not only affects their personal well-being but also their professional performance and the overall productivity of the organization. Moreover, the pursuit of dignified and decent work (SDG 08) is essential for public accountants. This includes fair working conditions, opportunities for professional development, and an environment that fosters personal growth. Acknowledging and respecting the importance of their role contributes to their motivation and commitment to the company. To develop this reflective article, a review of academic sources was conducted using databases such as Scopus and Web of Science, as well as summary databases like EBSCO, ProQuest, SciELO, Redalyc, Oxford, Dialnet, and E-Revista; and books with editorial evaluation. The aim of this article is to reflect on the value of studying stress among accountants today and how it may hinder the creation of work characterized by dignity and decency. It concludes that occupational stress is a pervasive reality in the lives of public accountants, driven by demanding workloads, tight deadlines, and the pressure to maintain precision in financial reporting.

**KEYWORDS:** Occupational Stress; Dignified and Decent Work; Public Accountants; Mental Health; Working Conditions

Revista Científica Visión de Futuro, Volumen N° 30 N° 1, Enero – Junio 2026 – Pág 57 – 69  
ISSN 1668 – 8708 – Versión en Línea



Los trabajos publicados en esta revista  
están bajo la [licencia Creative Commons](https://creativecommons.org/licenses/by-nc/2.5/argentina/)  
Atribución-NoComercial 2.5 Argentina

## **INTRODUCTION**

Without a doubt, public accountants are fundamental pillars in modern society for all types of organizations, regardless of their economic activity, size, or whether they are public or private entities. It is important to highlight that the accountant's role goes beyond mere numbers, as they are guardians of financial transparency and ensure that organizations operate not only within legal frameworks but also ethically.

However, this noble profession is not without challenges, and one of the most prominent is work-related stress. Occupational stress has become a pervasive reality across all professions and disciplines, and accounting is no exception (Rendón & Toro, 2018). The fast-paced work environment, long hours, and pressure to meet deadlines can create a tense and exhausting atmosphere. Additionally, the nature of accounting, which involves managing figures and making critical financial decisions, adds another layer of stress.

This stress can result in significant consequences for the physical (Montoya Agudelo, 2024) and mental health of public accountants. Issues such as depression, anxiety, cardiovascular problems, and sleep disorders are among the possible effects of excessive and constant workloads. Prolonged stress can also affect work quality, increasing the risk of errors and oversights with serious consequences for companies and stakeholders (Loaiza Betancur & Peña, 2013).

It is essential to address this problem comprehensively, both individually and organizationally. Accountants must prioritize their well-being by establishing healthy boundaries between work and personal life. Healthy habits such as regular exercise, balanced nutrition, and time management can help reduce the effects of stress.

Organizations have the responsibility to provide a work environment that promotes employee well-being. This includes implementing policies that encourage work-life balance and offering programs that provide psychological support and stress management resources. Fostering a workplace culture that values mental health and employee well-being is crucial to creating a sustainable and productive environment.

Furthermore, it is vital to ensure that public accountants have access to dignified and decent work (Montoya Agudelo, 2024), which includes fair and equitable working conditions, professional development opportunities, and personal growth. Their significant contribution to safeguarding financial integrity must be recognized and appreciated.

Ultimately, occupational stress and the pursuit of dignified and decent work for public accountants are two sides of the same coin. Addressing workplace stress while promoting fair



working conditions ensures that accountants can perform effectively and sustainably, benefiting companies, society, and the professionals themselves.

The objective of this paper is to analyze the impact of work-related stress on public accountants, its effects on health and professional performance, and propose measures to ensure dignified and sustainable working conditions that support their well-being and organizational efficiency.

## **DEVELOPMENT**

In the intricate fabric of today's labor world, few aspects are as crucial and often underestimated as work-related stress and the need for dignified and decent work. This analysis becomes particularly relevant when considering the role of public accountants, who uphold the financial foundations of organizations, whether public or private.

Work-related stress is an omnipresent reality in the modern world, and public accountants are not immune to its effects. As globalization and business complexity continue to grow, the pressure on these professionals intensifies. Yet, amidst this challenge, ensuring dignified and decent work for public accountants becomes even more relevant.

It is important to recognize that workplace stress may arise from various sources. From strict deadlines and regulatory compliance to the responsibility of maintaining a company's financial integrity, public accountants carry a significant daily burden. Additionally, the highly technical nature of their work requires precision and meticulous attention to detail, which adds another layer of pressure.

One of the main concerns regarding work-related stress is its impact on workers' mental and physical health. High stress levels can lead to anxiety, depression, chronic fatigue, and other serious health issues. This not only affects the personal well-being of public accountants but can also impair their professional performance and ultimately impact the quality of their work.

On the other hand, it is vital to understand that the pursuit of dignified and decent work for public accountants entails addressing these challenges comprehensively. First, organizations must recognize and value the significant role these professionals play in their operations. This includes providing a work environment that fosters work-life balance and the necessary support to effectively manage stress.

The implementation of workplace wellness policies—such as counseling programs, flexible working hours, and benefit packages that include mental health coverage—can help mitigate the impact of stress on public accountants. Moreover, promoting an organizational culture that values



employee care and encourages teamwork and collaboration can significantly contribute to a healthier and more balanced work environment.

Additionally, addressing the root causes of occupational stress for public accountants is crucial. This may involve reviewing workloads, offering adequate training and resources to handle complex tasks, and setting realistic expectations for deadlines and outcomes. The adoption of innovative technologies and management tools can also help simplify and streamline processes, thus reducing pressure on accounting professionals.

Ultimately, ensuring dignified and decent work for public accountants requires a joint commitment from organizations, accounting professionals, and regulatory authorities. Workers' well-being is fundamental to the long-term success of any business or industry. By prioritizing the health and well-being of public accountants, not only is a more positive work environment fostered, but the integrity and effectiveness of the accounting profession are also strengthened.

Another important point is that dignified and decent work is a comprehensive concept that encompasses the conditions and opportunities allowing people to have productive jobs that also respect their human rights and dignity. This concept goes beyond merely having a job and focuses on the holistic well-being of the worker and their family.

## **Work-Related Stress**

It is essential to recognize that work-related stress is not merely an individual burden; it also has implications for the organizations where men and women are continuously striving for quality of life. A stressful work environment can lead to decreased productivity, increased absenteeism, and higher employee turnover, which in turn can negatively affect a company's stability and long-term success.

Work-related stress is far from a desirable companion; it frequently infiltrates professional life, and accountants are no exception, especially since stress is now considered inevitable. It may arise from pressure to deliver tasks, meet tight deadlines, or the growing expectations and labor uncertainty. It manifests in various ways, deeply impacting emotional and physical health (Montoya Agudelo, 2024).

A noteworthy factor in the 21st century is the progress of digital connectivity, which increasingly blurs the lines between work and personal life. This enables work-related stress to infiltrate all aspects of human existence. Endless message notifications, emails, instant messaging, never-ending meetings, and the perceived need to always be online can lead to constant physical and mental exhaustion (Fernández Prol, 2022).



There is no doubt that work-related stress has become one of the main illnesses of the 21st century (Anitei et al., 2013), with growing incidence. It is essential to understand that this is not merely an individual issue, as it can significantly affect productivity and organizational performance.

When employees are stressed, they are more likely to make mistakes, have trouble concentrating, and contribute less creatively and effectively toward achieving corporate goals (Edenred España, 2021)—a situation very familiar to public accountants.

It is essential to acknowledge that while stress is omnipresent, in some cases it can be completely paralyzing. Therefore, every organization—regardless of its economic activity, size, or whether it is public or private—must recognize the value of fostering work environments that consistently promote employee well-being. This includes not only defining but also implementing policies that encourage a healthy balance between work and personal life, as well as offering resources like counseling and emotional support programs (Chiang Vega et al., 2018).

Leaders or managers play a fundamental role in mitigating work-related stress. They can foster a culture of openness and effective communication where employees feel valued and heard. This helps reduce anxiety and improves overall workplace climate. It is also important to establish realistic expectations and provide constructive feedback to prevent employees from feeling overwhelmed by excessive workloads (Montoya Agudelo, 2024).

At the individual level, it is essential to recognize the main signs of stress and develop strategies to manage it effectively. This may include relaxation techniques such as meditation or deep breathing (Cigna, 2024), as well as setting clear boundaries between work and personal life. Prioritizing self-care—including regular physical activity, healthy eating, and time for recreational activities—is vital.

Addressing stress requires a multifaceted approach involving both organizations and individuals. Joint efforts can help build a healthier and more balanced work environment, mitigating the negative effects of stress and cultivating a culture of organizational well-being that benefits all workers (Díaz Cordero et al., 2020).

In this context, it is important to understand that work-related stress is not a mere inconvenience. It is a phenomenon that can undermine professionals' physical and mental health, as well as the effectiveness and quality of their work. For public accountants, whose duties demand meticulous attention to financial details, the consequences of stress can be particularly damaging. Mistakes or oversights in their reports can have major repercussions for the companies they serve and the integrity of the market at large.



Thus, understanding and addressing work-related stress is essential to safeguarding the quality and accuracy of accounting work. This means not only providing support and resources to help public accountants manage stress but also addressing its root causes. Long work hours, unreasonable demands, lack of recognition, and constant pressure to meet deadlines are some of the common causes of stress in the accounting profession—all of which need attention and action.

Beyond work-related stress, the importance of dignified and decent work for public accountants cannot be overstated. These professionals play a vital role in maintaining companies' financial integrity and transparency and therefore deserve working conditions that adequately reflect their value and contributions. This includes fair wages, adequate benefits, and a work environment that fosters respect, equity, and professional growth.

Work-related stress affects not only the personal well-being of public accountants but also their professional performance. Anxiety, depression, sleep disorders, and other mental and physical health problems can compromise their ability to effectively fulfill their job responsibilities (Montoya Agudelo, 2022). Moreover, prolonged stress increases the likelihood of mistakes and oversights, jeopardizing companies' financial integrity and eroding stakeholder trust.

Given all the above, it is imperative to tackle work-related stress from multiple angles. Public accountants must prioritize their well-being by adopting practices that promote a healthy work-life balance. At the same time, organizations must take responsibility for creating a work environment that promotes employee well-being by offering psychological support, stress management programs, and cultivating a culture that values mental health and work-life harmony.

### **Dignified and decent work**

Driven by the aspiration for a more just and equitable society, dignified and decent work emerges as a fundamental concept to achieve this goal. It should not be viewed as an abstract idea, but rather as a concrete aspiration aimed at ensuring that everyone has the opportunity to contribute meaningfully to economic and social development through fair working conditions that respect human and labor rights (Chaparro Hernández & Bernal Uribe, 2011; Pérez Villa et al., 2019).

A comprehensive analysis of this concept reveals a set of essential principles. First, every person has the right to access a job that provides fair and sufficient wages to meet not only their own basic needs but also those of their family. However, dignified and decent work is not solely about adequate pay—it also includes aspects such as social security, basic healthcare, and paid vacation, among others (Samovia, 1999).



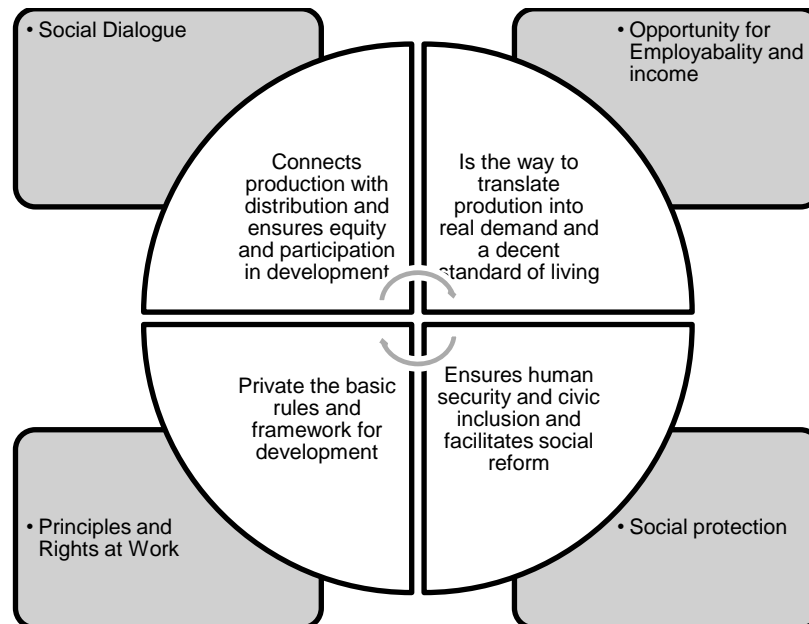
Another key element is the foundation of this concept on essential labor rights, such as freedom of association, collective bargaining, the elimination of forced labor, and child labor (Sayas Contreras & Zúñiga Mercado, 2023; Samovia, 1999; Montoya Agudelo et al., 2023). These rights are crucial to ensuring that workers have a voice and power in the workplace and that their dignity and well-being are protected.

Furthermore, dignified and decent work implies entirely safe and healthy working conditions, where no worker is exposed to risks that could harm their health or safety. It also includes protections against discrimination or harassment and access to appropriate support in the event of work-related accidents or illnesses (Anker et al., 2003).

This type of work is a key component of both inclusive and sustainable economies. When individuals are given the opportunity to contribute to the labor market under fair and equitable conditions, it promotes economic growth and helps reduce social inequality. An organization that guarantees dignified and decent work not only benefits workers and their families but also strengthens the social fabric as a whole (Ghai, 2003). According to the ILO, there are four fundamental pillars of decent work, as shown in the following illustration:

### Illustration 1.

#### Components of Decent Work



Note: (Montoya Agudelo et al., 2017, p. 97).



Undoubtedly, work can be a source of human fulfillment, but it can also become a source of exploitation. Therefore, dignified and decent work must be viewed as an imperative task. It is essential for governments, workers, and society at large to commit to ensuring that all individuals can clearly enjoy their rights and experience true dignity in their workplaces.

In addition to the above, it is crucial to highlight that dignified and decent work has several distinguishing characteristics:

- It offers opportunities for productive employment: referring to the availability of socially useful jobs that generate sufficient income to meet not only the employee's but also their family's basic needs.
- Safety in the workplace: requiring protective measures not only for workers' physical health but also their mental well-being, and ensuring an environment free of risks and discrimination.
- Social protection for the family unit: guaranteeing access to a security system that provides coverage in cases of illness, maternity, old age, or unemployment.
- Greater personal development and societal integration: decent work should offer opportunities for learning, professional growth, and active participation in society.
- Freedom of opinion and participation in decisions affecting workers' lives: this involves the right to free association and collective bargaining, as well as the ability to participate in decisions that influence their work.
- Equal treatment and opportunities for men and women: access to decent work must be equitable for all, regardless of gender, race, religion, social status, or any other potential source of discrimination.

Given the above, it is essential to understand that dignified and decent work not only benefits individual public accountants but also the companies they work for and society as a whole. Professionals who feel valued and supported by their employers are better equipped to perform effectively and efficiently. This, in turn, contributes to long-term business success and strengthens trust in financial markets.

### **The importance of dignified and decent work**

Beyond work-related stress, it is essential to ensure that public accountants have access to dignified and decent work. This entails fair and equitable working conditions as well as opportunities for professional and personal development. Public accountants play a critical role in maintaining companies' financial integrity, and their contributions deserve appropriate recognition and reward, as previously discussed.





It is based on the premise that dignity and decency at work are fundamental to achieving sustainable societal development. When a person gains access to decent work, it can generate a virtuous cycle that benefits everyone. Consider the following:

- For workers, it can lead to improved quality of life and family well-being, ultimately helping to reduce both poverty and inequality.
- For companies, a more motivated and productive workforce can lead to increased competitiveness and economic growth.
- For governments, reduced social costs and increased tax revenues can support greater investment in education, healthcare, and other public services (Chaparro Hernández & Bernal Uribe, 2011).

### **How can dignified and decent work be promoted?**

Several strategies can be employed to promote dignified and decent work:

Strengthening labor institutions: including support for labor unions, employer organizations, and government institutions responsible for safeguarding labor rights.

Public policy support: governments must implement public policies that promote decent work, ensure social protection, and guarantee equal opportunities for all.

Promoting social dialogue: encouraging dialogue among workers, employers, and the government is essential for addressing labor market challenges.

Raising social awareness: it is vital to continuously raise public awareness about the importance of decent work and its benefits for all (Ghai, 2006).

In general terms, it is important to emphasize that dignified and decent work is a fundamental right for all individuals under equal conditions, free from discrimination based on race, creed, religion, sexual orientation, or gender, among other factors. Understanding the concept of dignified and decent work is essential for achieving sustainable development in any society, as well as for building a fair and truly equitable world.

### **Public accounting: a profession under pressure**

In the complex framework of the business world, public accountants represent an essential backbone, whose work goes far beyond mere numbers. Their role transcends financial aspects—they are guardians of integrity and transparency in accounting practices, ensuring that companies operate within the boundaries of legality and ethics. However, this vital profession is not without challenges, and two of the most pressing are work-related stress and the pursuit of dignified and decent work (Pedraza Benítez & Higuera-López, 2019; Rendón & Toro, 2018).

Although the public accounting profession is highly valued and crucial for the functioning of companies and the economy as a whole, it is also recognized as one of the professions with the highest levels of stress. Responsibilities, constant pressure, long working hours, and the complexity of tasks are just a few of the factors contributing to occupational stress in this sector (Metea et al., 2014).

Work-related stress, an ever-present reality in the modern world, looms over many professions, and public accountants are no exception. The constant demands of the job, long hours, and the relentless pressure to meet deadlines and standards can create a tense and exhausting environment. Moreover, the intrinsic nature of accounting work, with its financial responsibilities and critical decision-making, adds another layer of stress (Loaiza Betancur, 2014). Often, this situation may also result in working conditions that lack dignity and decency.

- Public accounting is essential in every organizational field, as it enables: Transparency and trust: Thanks to public accountants, organizations can present accurate and reliable financial information, which is crucial for building trust among investors, shareholders, employees, and other stakeholders.

- Regulatory compliance: Public accountants are responsible for ensuring that companies adhere to current tax and accounting regulations to avoid legal sanctions and fines.

- Informed decision-making: Accountants provide financial analyses that serve as the foundation for organizational leadership to make strategic decisions related to investments, expansions, or operational adjustments.

- Control and auditing processes: Public accountants conduct internal and external audits to detect and correct errors, fraud, or regulatory deviations, thereby contributing to control and operational efficiency.

- Financial management: Accountants assist with fiscal and financial planning to optimize organizational resources and improve profitability.

- Business valuation: Accountants play a key role in assessing a company's value, especially during mergers, acquisitions, or sales, offering detailed analyses of the organization's economic worth (Loaiza Betancur & Peña, 2013; Rendón & Toro, 2018).

### **Factors contributing to work-related stress in public accounting**

As previously discussed, work-related stress is a tangible reality for many professionals, including public accountants. The demanding nature of accounting work—tight deadlines, large volumes of information, and the pressure to maintain accuracy and integrity in financial reports—can generate high-tension environments. This stress not only affects the personal well-being of



accountants but also undermines their professional performance and the quality of the services they provide (Laily et al., 2022; Posada Pérez, 2011). Some contributing factors include:

**Workload:** Accountants often handle significant workloads with tight deadlines, leading to feelings of overwhelm and constant pressure.

**Responsibility:** Their work directly impacts the financial health of companies, generating a high level of responsibility and fear of errors or legal consequences.

**Lack of control:** Accountants may have limited control over events or outcomes, leading to frustration and helplessness.

**Lack of support:** Some accountants feel they lack support from colleagues, superiors, or even family, increasing isolation and stress.

**Work environment:** The accounting workplace can be demanding and competitive, further contributing to stress and anxiety (Loaiza Betancur, 2010; Loaiza Betancur & Peña, 2013; Loaiza Betancur, 2014).

### **Consequences of work-related stress in public accounting**

Work-related stress among public accountants may lead to several negative consequences affecting both physical and mental health, as well as professional performance. Common consequences include:

- **Physical health issues:** such as headaches, insomnia, fatigue, hypertension, and digestive problems.
- **Mental health problems:** including increased anxiety, burnout, depression, low self-esteem, and chronic stress.
- **Work performance issues:** such as job errors, reduced productivity, concentration difficulties, and absenteeism.
- **Interpersonal problems:** including social isolation, irritability, and relationship conflicts (Bernal, 2021; Montoya Agudelo, 2024).

### **Strategies to combat work-related stress in public accounting**

Public accountants can implement various strategies to combat occupational stress, such as:

- **Practicing relaxation techniques:** yoga, mindfulness, meditation, and breathing exercises.
- **Setting boundaries:** defining and respecting work hours and free time.
- **Engaging in regular physical activity:** which improves both physical and mental health.

- Maintaining a healthy diet: consuming a balanced and nutritious diet to sustain energy and resilience.
- Ensuring proper sleep: which is essential for physical and mental recovery.
- Seeking social support: reaching out to friends, colleagues, family, or support groups can be very helpful (Contreras et al., 2008).

Additional strategies include:

- Professional support: when stress becomes overwhelming, seeking help from psychologists or therapists may be necessary.
- Organizational culture change: promoting a positive, supportive, and communicative work environment.
- Wellness programs: offering training in stress management, healthy eating, and access to fitness activities.
- Ongoing training: strengthening professional competencies can reduce stress caused by uncertainty or new tasks.
- Flexible work conditions: providing flexibility in schedules and working methods.
- Recognition: acknowledging and valuing employees' contributions boosts motivation and job satisfaction (Castañeda et al., 2021; Quintana et al., 2023).

## CONCLUSIONS

Analyzing work-related stress and the importance of dignified and decent work for public accountants is essential to ensure not only their personal well-being but also the integrity and effectiveness of the accounting profession as a whole. Addressing these issues proactively helps create a healthier, more equitable work environment.

These concerns are significant both individually and organizationally. By taking a comprehensive approach, accountants can perform effectively and sustainably, benefiting companies, society, and the professionals themselves.

Work-related stress is a complex and real issue affecting many accountants. It is critical for professionals and companies to take action to combat it and foster a healthy and sustainable workplace. Accountants must continually strive against occupational stress.

Promoting dignified and decent work goes hand-in-hand with combating stress, enhancing individual well-being, organizational stability, and financial sector trust.



These interrelated challenges deserve careful attention and commitment at both personal and institutional levels. By facing them head-on, organizations can create supportive environments that enhance success and well-being across the board.

Future research should move beyond descriptive or normative approaches. Quantitative studies could assess stress levels among accountants across sectors (public, private, large firms, SMEs, freelancers), identifying variables such as age, position, gender, or region. Further research should explore how stress affects ethical decision-making and the likelihood of financial errors.

Longitudinal studies could track stress over time in public accounting and its influence on performance, health, and job satisfaction. The effectiveness of organizational programs promoting mental health and well-being should also be evaluated, especially those targeting accountants.

International comparative studies could highlight best practices globally and explore how they may be adapted in Latin American contexts.

Ultimately, deeply understanding the causes, consequences, and solutions to stress in public accounting is vital—not only to safeguard accountants' health, but also to promote transparency, efficiency, and organizational sustainability.

## REFERENCES

Please refer to the articles in Spanish Bibliography.

## BIBLIOGRAPHICAL ABSTRACT

Please refer to articles Spanish Biographical abstract.

