

**THE IMPACT OF AN EMPLOYEE ASSISTANCE PROGRAMME ON TRAINEE  
ACCOUNTANTS' PERCEIVED LEVEL OF STRESS**

**by**

**SALISHA NAIDU**

**Student Number: 5768-344-1**

**Submitted in accordance with the partial fulfillment of the requirement for the  
degree of**

**MASTER OF COMMERCE**

**Industrial and Organisational Psychology Department**

**at the**

**University of South Africa**

**Supervisor: Dr BH Olivier**

**11 November 2024**

## DECLARATION

I, **SALISHA NAIDU**, student number 5768-344-1, declare that **“The impact of an Employee Assistance Programme on trainee accountants’ perceived level of stress”** is my own work and that all sources used were acknowledged and referenced accordingly.

I further declare that ethical clearance to conduct the research has been obtained from the Department of Industrial and Organisational Psychology, University of South Africa (Unisa) and the company where the research was conducted. I also declare that the study was carried out in strict accordance with Unisa’s Policy on Research Ethics and that I conducted the research with the highest integrity during all phases of the research process.

*S.Naidu*

---

SALISHA NAIDU  
(Student Number: 5768-344-1)

11 November 2024

---

DATE

## **ACKNOWLEDGEMENTS**

- I extend my deepest gratitude to my supervisor, whose guidance and unwavering patience was indispensable throughout this endeavour.
- To my partner, whose sacrifices mirrored my own, enabling me to navigate this journey with grace and achieve success.
- My heartfelt thanks go to my parents for their unwavering support, boundless love, and constant encouragement, driving me forward until the end.
- I am indebted to a dear friend, who stood by me through thick and thin, providing endless motivation and support until the culmination of this journey.
- Special appreciation goes to my statistician for his invaluable advice, guidance, and patience in clarifying complex concepts.
- Finally, I express my sincere appreciation to my language editor, her humour, continual support, genuine feedback, and expert guidance in refining this work to perfection. Thank you.

## TABLE OF CONTENTS

<b>DECLARATION</b> .....	<b>1</b>
<b>ACKNOWLEDGEMENTS</b> .....	<b>2</b>
<b>LIST OF FIGURES</b> .....	<b>6</b>
<b>LIST OF TABLES</b> .....	<b>7</b>
<b>LIST OF ACRONYMS AND ABBREVIATIONS</b> .....	<b>8</b>
<b>SUMMARY</b> .....	<b>9</b>
<b>CHAPTER 1: SCIENTIFIC ORIENTATION TO THE RESEARCH</b> .....	<b>16</b>
1.1 INTRODUCTION .....	16
1.2 BACKGROUND TO THE RESEARCH.....	16
1.3 PROBLEM STATEMENT AND MOTIVATION FOR THE RESEARCH .....	19
1.4 RESEARCH AIMS .....	22
1.4.1 General aim of the research .....	22
1.4.2 Specific research aims.....	22
1.5 THE PARADIGM PERSPECTIVE.....	23
1.5.1 The meta-theoretical paradigm.....	23
1.5.2 The Theoretical Paradigm .....	25
1.5.3 The methodological paradigm .....	26
1.6 RESEARCH DESIGN .....	27
1.6.1 Research approach .....	27
1.6.2 Research method .....	28
1.7 CHAPTER LAYOUT .....	35
1.8 CHAPTER SUMMARY .....	36
<b>CHAPTER 2: LITERATURE REVIEW</b> .....	<b>37</b>
2.1 INTRODUCTION .....	37
2.2 STRESS.....	37
2.2.1 The origins of stress .....	37
2.2.2 Defining stress.....	38
2.2.3 Theories of Stress .....	39

2.2.4	Models of stress .....	40
2.2.5	Stress in the workplace.....	42
2.2.6	Stress among trainee accountants .....	44
2.2.7	Stress and mental well-being.....	46
2.3	STRESS MANAGEMENT AND MENTAL WELL-BEING INTERVENTIONS.....	47
2.4	EMPLOYEE ASSISTANCE PROGRAMMES (EAP) .....	48
2.4.1	Definitions of Employee Assistance Programmes .....	48
2.4.2	Services Provided by Employee Assistance Programmes .....	50
2.4.3	Employee Assistance Programme Models .....	51
2.4.4	Core technologies.....	53
2.4.5	Contents of the Employee Assistance Programme utilised in the current study	55
2.5	THE THEORETICAL RELATIONSHIP BETWEEN THE ATTENDANCE OF AN EMPLOYEE ASSISTANCE PROGRAMME AND THE PERCEIVED LEVEL OF STRESS OF PARTICIPANTS .....	57
2.6	CHAPTER SUMMARY .....	58
	<b>CHAPTER 3: JOURNAL ARTICLE .....</b>	<b>60</b>
	<b>CHAPTER 4: CONCLUSIONS, LIMITATIONS AND RECOMMENDATIONS .....</b>	<b>92</b>
4.1	INTRODUCTION .....	92
4.2	CONCLUSIONS REGARDING THE AIMS OF THE STUDY .....	92
4.2.1	Conclusions regarding the specific theoretical aims of the study.....	92
4.2.2	Conclusions regarding the specific empirical aims of the study .....	95
4.2.3	Conclusions regarding the research hypotheses.....	99
4.2.4	Conclusions regarding the general aim of the study .....	99
4.3	LIMITATIONS OF THE STUDY .....	99
4.3.1	Limitations of the literature review .....	100
4.3.2	Limitations of the empirical study.....	100
4.4	RECOMMENDATIONS .....	101
4.4.1	Recommendations for further research .....	101
4.4.2	Recommendations for the participating organisation.....	101

4.4.3 Recommendations for the field of Industrial and Organisational Psychology.....	102
4.5 CHAPTER SUMMARY.....	102
<b>REFERENCE LIST .....</b>	<b>103</b>
<b>APPENDIX A .....</b>	<b>118</b>
<b>APPENDIX B .....</b>	<b>120</b>
<b>APPENDIX C .....</b>	<b>121</b>
<b>APPENDIX D .....</b>	<b>122</b>

## LIST OF FIGURES

Figure 2.1: The National Institute for Occupational Safety and Health Model of Job Stress .....	39
Figure 2.2: The Route that a Trainee must follow to become registered as a CA in South Africa.....	41
Figure 2.3: A Perceptual Map of Employee Assistance Programmes .....	50

## LIST OF TABLES

Table 1.1: Summary of Current Research Paradigm Dimensions.....	20
Table 2.1: Different Benefits Derived from an Employee Assistance Programme and an Employee Wellness Programme .....	44
Table 2.2: Approximate Stages of Development of Employee Assistance Programmes from 1940-1990s.....	45
Table 3.1: Composition of the research sample (n = 166).....	65
Table 3.2: Descriptive statistics for the Perceived Stress Scale Scores (n = 166) ...	70
Table 3.3: Reliability statistics for the 10-Item PSS (n=166) .....	70
Table 3.4: Results of the Paired Samples t-test Calculations (n = 166) .....	71
Table 3.5: Paired Samples Practical Effect Sizes (n = 166) .....	72
Table 3.6: Sample for the Univariate MANOVA Conducted on the Four Biographical Groups (n = 159).....	73
Table 3.7: Levene's Test of Equality of Error Between the Four Biographical Groups .....	73
Table 3.8: Tests of Between-Subjects Effects of the Four Biographical Groups .....	74
Table 3.9: Univariate MANOVA: Difference in Scores between the Year Groups....	74
Table 3.10: Univariate MANOVA: Difference in Scores between the Race Groups .	75



## LIST OF ACRONYMS AND ABBREVIATIONS

APC	Assessment and Professional Competence
BEE	Black Economic Empowerment
BQ	Biographical Questionnaire
CA	Chartered Accountant
CABA	Chartered Accountants' Benevolent Association
DCS	Demand-Control-Support
DRIVE	Demands-Resources-Individual Effects
EAP	Employee Assistance Programme
EAPA-SA	Employee Assistance Professionals Association of South Africa
ERI	Effort-Reward Imbalance
EWP	Employee Wellness Programme
FMCG	Fast-moving Consumer Goods
IOP	Industrial and Occupational Psychology
ITC	Initial Test of Competence
JD-C	Job Demand-Control
OC	Overcommitment
OD	Organisational Development
P-E FIT	Person-Environment Fit
PSS	Perceived Stress Scale
ROI	Return on Investment
SPSS	Statistical Package for the Social Sciences
Unisa	University of South Africa
USA	United States of America

## **SUMMARY**

### **The impact of an Employee Assistance Programme on trainee accountants' perceived level of stress**

by

**SALISHA NAIDU**

**Supervisor** : Dr B.H. Olivier

**Department** : Industrial and Organisational Psychology

**Degree** : M. Com (Industrial and Organisational Psychology)

In today's world, stress is a common and significant issue, especially in the workplace where it has reached endemic proportions. Stress is now one of the biggest challenges, affecting mental, physical and organisational health. Studies have shown a strong link between stress and its negative impact on mental wellbeing. Job stress has also been shown to negatively impact both the organisational environment and employee performance. This is particularly true for trainee accountants who are more susceptible to stress than other groups within the accounting profession. Implementing Employee Assistance Programmes (EAPs) for trainee accountants can offer them valuable coping skills to help them manage stress and enhance their mental wellbeing.

The purpose of this study was to determine if participating in a customised, in-house Employee Assistance Programme (EAP) focussed on stress management reduced perceived levels of stress among trainee accountants. The study applied a quantitative, pre-experimental research design, specifically a single-group pre-test post-test design without using a control group. The study population included 350 trainee accountants in their 1st, 2nd and 3rd years, working in the auditing department of a medium-sized South African auditing firm that provides nationwide auditing services. For this study, 1st and 2nd year trainees were targeted, and a purposeful sample of 166 trainees who attended the in-house EAP was selected across the organisation.

The perceived stress levels of the 166 trainee accountants were measured before and after attending the EAP, using the Perceived Stress Scale 10 (PSS-10). The internal consistency test results indicated that the PSS-10 had acceptable reliability among trainee accountants in a South African auditing firm ( $r = .83$  for the pre-test and  $r = .84$  for the post-test). A paired-samples  $t$ -test revealed that attending the in-house EAP significantly reduced the perceived stress levels of trainee accountants ( $t = -3.43$ ;  $p \leq .01$ ; small effect size). Additionally, a Univariate Multivariate Analysis of Variance (MANOVA) was conducted to determine differences in scores across four biographical groups. The results indicated that the year of traineeship ( $F = 7.84$ ;  $p = .006$ ) and race ( $F = 4.82$ ;  $p = .009$ ) had significant effects on the scores, while gender ( $F = 0.23$ ;  $p = .635$ ) and age ( $F = 2.68$ ,  $p = .104$ ) did not.

The findings of this study have significant practical implications, emphasising the need for organisations to recognise the value of EAPs in managing the stress of trainee accountants. This study is unique because no notable South African studies have previously investigated the impact of EAP on the perceived stress levels of trainee accountants. Further investigation into the effectiveness of EAP interventions on different dimensions of stress management across various professions, as well as the influence of different biographical groups on perceived stress scores, could yield valuable insights for both practitioners and organisations.

**Key words:**

Employee Assistance Programme; MANOVA; mental wellbeing; paired-samples  $t$ -test; stress; stress management;  $t$ -test; trainee accountants

## OPSOMMING

### **Die impak van 'n personeelbystandsprogram op leerlingrekenmeesters se waargenome stresvlak**

deur

**SALISHA NAIDU**

**Toesighouer:** Dr B.H. Olivier  
**Departement:** Bedryf- en Organisasiesielkunde  
**Graad:** MCom (Bedryf- en Organisasiesielkunde)

Stres is deesdae 'n algemene en beduidende kwessie, veral in die werkplek waar dit ernstige vlakke bereik het. Stres is nou een van die grootste uitdagings, en beïnvloed geestelike, fisiese en organisatoriese welstand. Studies toon dat daar 'n sterk verband is tussen stres en die negatiewe invloed daarvan op geestelike welstand. Werkstres het ook 'n negatiewe invloed op die organisatoriese omgewing en werknemerprestasie. Dit is veral waar vir leerlingrekenmeesters wat meer vatbaar is vir stres as ander groepe in die rekeningkundige beroep. Die implementering van personeelbystandsprogramme vir leerlingrekenmeesters kan vir hulle waardevolle hanteringsvaardighede bied om hulle te help om stres te bestuur en hulle geestelike welstand te verbeter.

Die doel van hierdie studie was om te bepaal of deelname aan 'n aangepaste, interne personeelbystandsprogram met die fokus op stresbestuur die waargenome vlakke van stres onder leerlingrekenmeesters verminder het. Daar is 'n kwantitatiewe, pre-eksperimentele navorsingsontwerp toegepas, spesifiek 'n enkelgroep voortoets-natoets-ontwerp sonder die gebruik van 'n kontrolegroep. Die studiepopulasie het 350 leerlingrekenmeesters ingesluit in hulle eerste, tweede en derde jaar, wat werk in die ouditafdeling van 'n medium-grootte Suid-Afrikaanse ouditeursfirma wat landswye ouditeursdienste verskaf. Eerste- en tweedejaarsleerlinge is geteiken vir hierdie studie, en 'n doelgerigte steekproefneming van 166 leerlinge wat die interne personeelbystandsprogram bygewoon het, is gekies oor die organisasie heen.

Die waargenome stresvlakke van die 166 leerlingrekenmeesters is gemeet voordat en nadat hulle die personeelbystandsprogram bygewoon het, deur gebruik te maak van die “waargenome stresskaal 10” (*Perceived Stress Scale 10, PSS-10*). Die interne konsekwentheidstoetsresultate het getoon dat die PSS-10 aanvaarbare betroubaarheid gewys het onder leerlingrekenmeesters in ’n Suid-Afrikaanse ouditeursfirma ( $r = .83$  vir die voortoets en  $r = .84$  vir die natoets). ’n Gepaarde steekproef-*t*-toets (*paired-sample t-test*) het getoon dat deelname aan die interne personeelbystandsprogram die waargenome stresvlakke van leerlingrekenmeesters aansienlik verminder het ( $t = -3.43$ ;  $p \leq .01$ ; klein effekgrootte). Verder is ’n eenveranderlike en meerveranderlike afwykingsontleding (*univariate and multivariate analysis of variance, MANOVA*) uitgevoer om verskille in tellings oor vier biografiese groepe te bepaal. Die resultate het getoon dat die jaar van leerlingskap ( $F = 7.84$ ;  $p = .006$ ) en ras ( $F = 4.82$ ;  $p = .009$ ) beduidende uitwerkings gehad het op die tellings, terwyl geslag ( $F = 0.23$ ;  $p = .635$ ) en ouderdom ( $F = 2.68$ ,  $p = .104$ ) nie beduidende uitwerkings gehad het nie.

Die bevindings van hierdie studie het beduidende praktiese implikasies, wat die behoefte vir organisasies beklemtoon om die waarde van personeelbystandsprogramme te erken wat betref die van stresbestuur van leerlingrekenmeesters. Hierdie studie is uniek aangesien geen noemenswaardige Suid-Afrikaanse studies al die impak van personeelbystandsprogramme op die waargenome stresvlakke van leerlingrekenmeesters ondersoek het nie. Verdere navorsing oor die doeltreffendheid van personeelbystandsprogram-intervensies oor verskille dimensies van stresbestuur oor verskeie beroepe heen, asook die invloed van verskillende biografiese groepe op waargenome stresstellings, kan verdere insigte lewer vir beide praktisyns en organisasies.

**Sleutelwoorde:** personeelbystandsprogram; MANOVA; geestlike welstand; gepaarde steekproef-*t*-toets; stres; stresbestuur; *t*-toets; leerlingrekenmeesters

## ISIFINYEZO

**Umthelela woHlelo Losizo Lwabasebenzi ngokwezinga lengcindezi kubahleli mabhuku ezimali abasaqeqeshwa**

**kubhale u-**

**SALISHA NAIDU**

**Umqondisi :** UDkt B.H. Olivier

**Umnyango :** Ezezimboni Nokusebenza Kwengqondo Ezikhungweni Zokusebenza

**Iziqu :** yiM. Com (Kwezezimboni Nokusebenza Kwengqondo Ezikhungweni Zokusebenza)

Njengamanje ezweni, ingcindezi iwudaba oseluvamile nolubalulekile, ikakhulu emsebenzini nokuyilapho seluthathwa njengenhlalayenzeka. Ingcindezi seyiphenduke yaba ngenye yezinselelo ezinkulu, ezithinta impilomqondo, ngokomzimba nokuphila esikhungweni sokusebenza. Ucwangingo lubonise ukuxhumana okukhulu phakathi kwengcindezi kanye nomthelela wayo omubi ngokwesimomqondo. Ingcindezi yomsebenzi nayo ikhombisa umthelela omubi ezikhungweni zokusebenza kanye nasekusebenzeni kwabasebenzi. Lokhu kuyiqiniso ikakhulu kubahleli mabhuku ezimali abasaqeqeshwa abasengozini enkulu yengcindezi kunabanye abasemkhakheni ofanayo wokuhlela amabhuku ezimali. Ukuqalisa ukusebenza koHlelo Losizo Lwabasebenzi (*EAP*) kubahleli mabhuku ezimali abasaqeqeshwa kungabahlinzeka ngamakhono abalulekile okubhekana nesimo ukuze kumelwane nengcindezi kuphinde kuthuthukise isimomqondo.

Inhloso yalolu cwangingo bekuwukuthola ukuthi ingabe ukubamba iqhaza oHlelweni Losizo Lwabasebenzi (*EAP*) olwenziwe ngokwezifiso, nolugxile ekulawuleni ingcindezi kuyawanciphisa yini amazinga engcindezi kubahleli mabhuku ezimali abasaqeqeshwa. Lolu cwangingo lusebenzise izilinganiso zamanani, uhlelo lokuhlola okulungiselelwe, ikakhulu uhlelo lwamaqoqo nolwangawedwana oluqalelelwe nolwangemuva kokuhlola ngaphandle kokusebenzisa iqoqo elilawulayo. Isibalo

sabantu kulolu cwaningo sihlanganisa abahleli mabhuku ezimali abangama-350 abasaqeqeshwa abenza unyaka woku-1, wesi-2 nowesi-3, abasebenza emnyangweni wokucwaninga amabhuku efemu ephakathi nendawo eNingizimu Afrika ehlinzeka ngemisebenzi yocwaningomabhuku kuzwelonke. Lolu cwaningo beluhlose labo abasaqeqeshwa abenza unyaka woku-1 nowesi-2, kanye nokuthathwa kwesampula kulabo abasaqeqeshwa abayi-166 abahambele i-*EAP* yangaphakathi ngokukhethwa esikhungweni.

Ukubukeka kwamazinga engcindezi kubahleli mabhuku ezimali abasaqeqeshwa abayi-166 kukalwe ngaphambi nangemva kokuhambela i-*EAP*, kusetshenziswa i-*Perceived Stress Scale 10* (PSS-10). Imiphumela yokuhlolwa ngokuvumelana kwangaphakathi ibonise ukuthi i-*PSS-10* yethenjwa kakhulu ngabahleli mabhuku ezimali abasaqeqeshwa efemini yokucwaninga amabhuku eNingizimu Afrika ( $r = .83$  umele okulungiselelwe kanti  $r = .84$  umele ngemva kokuhlola). Ukuhlolwa kwamasampula abhanqiwe kuveza ukuthi ukuhambela i-*EAP* yangaphakathi kuwanciphise kakhulu amazinga okubukeka kwengcindezi kulabo bahleli mabhuku ezimali abasaqeqeshwa ( $t = -3.43$ ;  $p \leq .01$ ; inani elincane lomphumela). Ukwengeza, kwenziwe uhlelo lwe-*Univariate Multivariate Analysis of Variance* (MANOVA) ukuze kutholakale umehluko kumaphuzu kuwo wonke amaqoqo amane omlando ngomuntu. Imiphumela iveza ukuthi unyaka wokuqeqeshwa ( $F = 7.84$ ;  $p = .006$ ) nobuhlanga ( $F = 4.82$ ;  $p = .009$ ) kunomthelela obalulekile kumaphuzu, kanti ubulili bona ( $F = 0.23$ ;  $p = .635$ ) neminyaka yobudala ( $F = 2.68$ ,  $p = .104$ ) akunamthelela.

Okutholakale ngalolu cwaningo kunemithelela ebonakalayo, nokugcizelela isidingo sokuthi izikhungo zibone ukubaluleka kwama-*EAP* ekulawuleni ingcindezi kubahleli mabhuku ezimali abasaqeqeshwa. Lolu cwaningo luhlukile ngoba alukho ucwaningo oluphawulekayo lwaseNingizimu Afrika oluke lwephenya ngomthelela we-*EAP* mayelana nokubukeka kwamazinga engcindezi kubahleli mabhuku ezimali abasaqeqeshwa. Uphenyo olwengeziwe ngokusebenza kahle kwe-*EAP* ezinhlelweni ezahlukene zokulawulwa kwengcindezi kuyo yonke imisebenzi ehluahlukene, kanye nomthelela wamaqoqo ahluahlukene omlando womuntu ngokubukeka kwamaphuzu engcindezi, lungaveza imininingwane ebalulekile ngabasebenzi kanye nezikhungo.

**Amagama amqoka:**

Uhlelo Losizo Lwabasebenzi; *MANOVA*; isimomqondo; amasampula abhanqiwe mayelana nengcindezi; ukulawulwa kwengcindezi; *t -test*; abahleli mabhuku ezimali abasaqeqeshwa.



## **CHAPTER 1: SCIENTIFIC ORIENTATION TO THE RESEARCH**

### **1.1 INTRODUCTION**

In Chapter 1, the background to the research, the problem statement and motivation for the research, the research aims, and paradigms underpinning the study are discussed. After that, the research design, which includes the research approach and method, is discussed. The research method includes the research setting, the research participants, the measuring instruments, the research procedure, ethical considerations, the statistical analysis of data, the unit of analysis and measures to ensure the reliability and validity of the study. Lastly, the layout of the chapters of the dissertation is provided.

### **1.2 BACKGROUND TO THE RESEARCH**

The modern world is no stranger to significant amounts of stress, which has become a reality in the world of work and can be viewed as having reached endemic proportions (Ozkan & Ozdevecioğlu, 2012; Sharma et al., 2021). Stress is a phenomenon that is widely prevalent and has become a recognised problem that needs to be addressed (Peltzer et al., 2008). Stress can be defined as a feeling of anxiety, nervousness or changes in one's normal mind and body, which interrupt 'normal' functioning (Makhbul et al., 2013; Mayer & Oosthuizen, 2021; Patil & Shahapure, 2021). However, Peltzer et al. (2008) confirm that a good amount of stress is normal to assist in finding solutions to challenges, but when stress persists and has a detrimental effect on a person's mental well-being, it becomes a major mental health issue. Makhbul et al. (2013) even mentioned that despite its occurrence, most employees often ignore its presence as an issue.

Good stress is often helpful in the beginning phases of one's career, as it assists with motivation; however, too often, when ignored, individuals and the organisation can notice a decrease in performance and profitability (Ehsan & Ali, 2019). Fortes et al. (2020) mentioned that stress that becomes excessive in the long term is prone to create psychological concerns such as anxiety and depression. They further added that, through research, it was noted that stress is considered a predictor of a diagnosis

like anxiety, strongly influencing depressive symptoms, and having a correlation with individual psychological well-being. Ehsan and Ali (2019) went a step further and correlated stress to employee performance in the workplace, revealing that stress significantly impacts workplace performance, especially in service industries. Daniel (2019) summarised and emphasised how stress is becoming one of the biggest challenges in the workplace to mental, physical and organisational health.

In a positive light, Sharma et al. (2021) stated that organisations are slowly becoming aware of the impact of stress and that this awareness has led to an understanding that they cannot be passive about their response. Mayer and Oosthuizen (2021) specifically spoke about the stress in South Africa and how it has been reported as early as the 1990s to be one of the countries with the highest experience of stress. Mayer and Oosthuizen (2021) also added that the stress issue is complex in the sense that it starts impacting out-of-work contexts, such as family life, if it is not managed effectively.

It has been reported that there is a strong link between stress and the negative impact it has on mental well-being (Mayer & Oosthuizen, 2021). In addition, poor mental health can lead to an increase in physical illnesses, such as hypertension, or lead to burnout and severely impact on life outside of work (Rajgopal, 2010), as mentioned above. Tennant et al. (2007) defined mental health as the awareness of one's ability to cope with day-to-day stressors, work productively and contribute to society. Positive mental health is sometimes used interchangeably with mental well-being. In addition, Johari et al. (2019) found that stress has strongly been linked to job performance and organisational effectiveness. To attain organisational effectiveness, organisations need to factor employee behaviour and the context in which the individual has to behave into the impact on their stress levels.

Stress has become a burning issue for especially individuals pursuing a career in the accounting field (Ozkan & Ozdevecioğlu, 2012). This view is supported by Molina-Sanchez et al. (2019) who argued that accounting professionals experience high stress levels due to the emotional expression that is required because of the client-facing element. These professionals must be perfectionist, obey laws, follow procedures, work under changing conditions and require high concentration and low

self-care (Molina-Sanchez et al., 2019). Apart from occupational demands, the fourth industrial revolution (4IR) has brought about significant change that required trainee accountants to be adaptable, and should they not adapt, it results in stress (Mayer & Oosthuizen, 2021). Smith et al. (2017) found that many who start in the field experience burnout within a short period of time, due to the significant amount of stress, while Davis (2021) stated that this stress can affect trainee accountants to the point where it impacts on their mental well-being and consequently leading them to resign. Additionally, Ehsan and Ali (2019) found that in addition to mental health, physical health is also impacted by exposure to stress, making individuals more susceptible to cardiovascular and heart problems arising from unhealthy decisions, such as abusing alcohol.

According to Atai and Özyaral (2021), accounting is one of the essential careers in any country, as it plays a significant role in stabilising the economy. This became more visible during the COVID-19 pandemic period, when accountants were needed to ensure the smooth running of businesses (Atai & Özyaral, 2021). The nature of this profession and the constant need to be accurate make it a stressful profession that has an impact on professionals' mental health (Atai & Özyaral, 2021).

The mental health of individuals in the accounting profession is a phenomenon that has been closely linked to increased stress levels. Papadopoulou and Papadopoulou (2020) added that due to globalisation, market policies and development in the social, economic, and technological areas are creating new and complex challenges that prove the importance of this profession. However, Bressler et al. (2021) added that due to the nature and importance of the profession, it brings with it high levels of stress that manifest in increased absenteeism, low productivity in the quality and quantity of work produced, an increase in sick leave, difficulty working with other individuals and decreased enthusiasm and motivation.

Molina-Sánchez et al. (2019) specifically mentioned that the demands on trainee accountants revolved around tremendous pressure at work that impacted their overall well-being and experience due to role conflict, role ambiguity and work overload. A solution proposed by Molina-Sánchez et al. (2019) would be to add Employee Assistance Programmes (EAPs) to potential interventions to manage high stress

levels. Juniper (2011) reported as early as in 2011 that the Chartered Accounting profession specifically is starting to recognise the importance of adding EAPs into their offerings to assist with stress and overall well-being. Juniper (2011) also argued that most programmes were implemented incorrectly and soon failed to meet expectations or were used inconsistently.

Abdullah and Lee (2012) stated that organisations that are implementing EAPs create a win-win situation for both the employee and employer. The reward to employers is having motivated and healthy employees, who learn to lead healthy and balanced lifestyles. Abdullah and Lee (2012) added that a well-implemented EAP can reduce stress and increase mental well-being and job satisfaction. An EAP aims to assist employees to understand their health, psychological needs and promote a positive lifestyle, both at work and in their personal lives (Ngeno & Sma, 2014).

Lowensteyn et al. (2018) revealed that the impact of EAPs and their cost-effectiveness still remain debatable. However, in their study, they found that employees who participated in these programmes showed a significant improvement in their physical and mental well-being. Lowensteyn et al. (2018) also followed a shorter approach and noticed similar changes in individuals who joined the programme for eight months. Rajgopal (2010) added to the literature by stating that organisations need to work harder to increasing employee well-being in the workplace.

### **1.3 PROBLEM STATEMENT AND MOTIVATION FOR THE RESEARCH**

Job stress in an organisation has been shown to have a significant impact on employees' mental well-being (Mayer & Oosthuizen, 2021; Patil & Shahapure, 2021; Peltzer et al., 2008), and individuals in the auditing profession experience unique stressors and demands related to their field of work (Molina-Sánchez et al., 2019; Ozkan & Ozdevecioğlu, 2012; Sharma et al., 2021). Bressler et al. (2021) reported that these high demands have increased absenteeism, low productivity in the quality and quantity of work produced, individuals often becoming sick, difficulty working with other individuals and decreased enthusiasm and motivation. Therefore, various researchers have suggested the implementation of EAPs to assist with the management of high stress levels (Juniper, 2011; Molina-Sánchez et al., 2019).

However, there is no set or standardised EAP that allows an organisation to be confident about its success in combatting stress and improving employee well-being (Edwards & Marcus, 2018).

As of 2014, there are on average, 500 scientific studies that documented the connection between well-being programmes and managing stress (Ngeno & Sma, 2014). However, there have been limited studies done to determine the impact an EAP has had on the well-being of trainee accountants in the auditing profession. This has been identified as the knowledge gap that supports this study being conducted. It was also noticed that studies have been conducted in countries such as Kenya, where Ngeno and Sma (2014) critically reviewed the literature and discovered that these studies had been conducted in tertiary institutions or companies in the Fast-moving Consumer Goods (FMCG) industries. In the United States of America (USA), Edwards and Marcus (2018) conducted a study at a Fortune 500 technology company that involved all employees. Lastly, in India, Vijayan (2017) conducted a study on a production company involving all employees. However, no studies could be found that specifically targeted trainee accountant staff, and no such studies could be found that were conducted in the South African environment.

The current study will benefit trainee accountants targeted at managing their stress levels and improving their mental well-being by providing them with valid coping skills. It will also assist the organisation in the study to understand the benefits of their current EAP and drive any constructive changes that need to be made to improve the effectiveness of their programme. Bouzikos et al. (2022) reported that EAPs improved stress management, which improved mental health, thus converting the consequences of stress that Bressler et al. (2021) mention into benefits by increasing satisfaction and working together and decreasing absenteeism and sickness. Lastly, the study will also benefit the wider field of Industrial and Organisational Psychology (IOP) by providing scientifically proven knowledge regarding the impact of EAPs on the stress levels of participants, as there is a lack of information in this regard, as emphasised by Bouzikos et al. (2022).

Following the background discussed and the problems recognised, the following research questions and hypotheses were formulated:

The general research question investigated was: If trainee accountants attend an EAP, will it reduce their perceived stress levels?

The literature review research questions were the following:

- How is stress conceptualised in the literature?
- According to the literature, what aspects are typically presented in EAPs?
- What is the nature of the theoretical relationship between the attendance of an EAP and the perceived stress levels?

The empirical research questions were the following:

- Is there a statistically significant relationship between the attendance of an EAP and the perceived stress levels?
- Is there a statistically significant difference between the different biographical groups of trainee accountants (gender, current year of traineeship, race and age) and their perceived stress levels after attending an EAP?
- What recommendations can be made to the field of practice of IOP regarding the relationship between the concept of EAP and the perceived level of stress in an auditing organisation?

The formulated hypotheses were:

H1: Trainee accountants who participated in an EAP will experience a decrease in their levels of perceived stress.

H0: Trainee accountants who participated in an EAP will not experience a decrease in their levels of perceived stress.

## **1.4 RESEARCH AIMS**

### **1.4.1 General aim of the research**

The general aim of this research was to determine whether the attendance of an EAP by trainee accountants would reduce their perceived stress levels.

### **1.4.2 Specific research aims**

#### *1.4.2.1 Specific literature aims*

The specific literature aims were the following:

- To conceptualise stress and its constructs from a theoretical perspective.
- To investigate what aspects are typically presented in EAPs.
- To investigate the theoretical relationship between the attendance of an EAP and the perceived level of stress.

#### *1.4.2.2 Specific empirical aims*

The specific empirical aims were the following:

- To measure the perceived levels of stress experienced by trainee accountants in an auditing firm in South Africa before attending an EAP through the Perceived Stress Scale 10 (PSS-10).
- To measure the perceived levels of stress experienced by trainee accountants in an auditing firm in South Africa one and a half months after attending an EAP through the PSS-10.
- To determine whether there is a statistically significant difference in the perceived stress level scores of a sample of trainee accountants in an auditing firm in South Africa before and after attending an EAP.
- To determine whether there a statistically significant difference between the different biographical groups of trainee accountants (gender, current year of traineeship, race and age) in an auditing firm in South Africa and their perceived stress levels after attending an EAP.

- To make recommendations for the researched auditing firm with regard to the impact of its current EAP on the perceived stress levels of its trainee accountants.
- To highlight areas for future research in the field of IOP with regard to the impact of an EAP on the perceived stress levels of trainee accountants in a South African auditing firm.

## **1.5 THE PARADIGM PERSPECTIVE**

Paradigms can be defined as an all-inclusive system of intertwining thinking and practices that separate research into three dimensions (Easterby-Smith et al., 2012; Rehman & Alharthi, 2016; Terre Blanche et al., 2011):

1. Ontology focuses on the nature of reality (and belief) that the research would like to study and all that is known.
2. Epistemology looks at the nature of the relationship between the researcher and those being researched and how this knowledge received is validated.
3. Lastly, methodology is how the researcher can go about studying what they believe can come to the surface and be known.

Rehman and Alharthi (2016) mentioned a fourth-dimension, namely methods, focusing on how the data will be collected and analysed. In other words, paradigms assist in understanding the world's reality and how to study and observe it (Rehman & Alharthi, 2016). Table 1.1 provides a summary of current research paradigm dimensions.

### **1.5.1 The meta-theoretical paradigm**

Lor (2017) defined the meta-theoretical paradigm as the philosophy behind a theory, the essential set of ideas and themes about a studied phenomenon and how it should be thought about and researched; in other words, the behaviour that guides individuals' actions and gives a framework to the research question (Lor, 2017).



**Table 1.1***Summary of Current Research Paradigm Dimensions*

Paradigm dimension	The meaning of the dimension
Ontology (The reality)	Focuses on the nature of reality (and belief) that the research would like to study and all that is known
Epistemology (Knowing the reality)	Focuses on the nature of the relationship between the researcher and those being researched and how this knowledge received is validated
Methodology (Finding out)	Focuses on how the researcher can go about studying what they believe can come to the surface and be known
Methods (Technique used)	Focuses on how the data will be collected and analysed

*Note.* Adapted from “The Positivism Paradigm of Research,” by Y. S. Park, L. Konge, and A. R. Artino. (2020). *Academic Medicine*, 95(5), p. 691.

The meta–theoretical paradigm on which this study was anchored is positivism. Pham (2018) identified positivism under the objectivism epistemology as a methodological approach in quantitative research. Easterby-Smith et al. (2012) stated that the key idea around positivism is that the social world occurs externally and visibly. This is supported by Rehman and Alharthi (2016), who added that the social world is also treated like the natural world (looking at the cause-and-effect relationship between the variables in the study), in order to make more feasible predictions. For these reasons, objective measures should be used to quantify its properties (Rehman & Alharthi, 2016). Lor (2017) added that positivism depends on quantifiable observations leading to statistical analysis (quantitative research). According to Pham (2018) and Park et al. (2020), positivism assumes that there are universal laws that govern social events, and uncovering these laws enables researchers to describe, predict, and control social phenomena and should be used as a framework for investigating organisational performance studies.

Rehman and Alharthi (2016) mentioned that researchers come in objectively to study the phenomenon, and they do not disturb their observations. They added that the benefit of positivism is that reality is context-free, allowing other research to converge

to the same conclusions. Positivism research is considered to be of good quality if it has good internal validity, external validity, reliability and objectivity (Pham, 2018; Rehman & Alharthi, 2016). The current research aimed to meet all considerations for quality research that is anchored in positivism.

### **1.5.2 The theoretical perspective**

Theoretically this research was conducted within the discipline of Industrial and Organisational Psychology (IOP) and the sub-disciplines of Organisational Development (OD), Personnel Psychology and Ergonomics.

#### *1.5.2.1 Industrial and Organisational Psychology (IOP)*

IOP is described as the scientific study of individuals in the work context, by applying psychological principles, theory, and research (Coetzee & Schreuder, 2014). Coetzee and Schreuder (2014) highlighted that the field of IOP can be labelled as a scientific hub for sub-fields such as career psychology, personnel psychology and organisational psychology. The field of IOP has two objectives: (1) to conduct research in order to expand the knowledge, and (2) to apply the knowledge discovered to improve and maintain individual and organisational functioning (Coetzee & Schreuder, 2014). Stress management and mental health are two aspects that are studied extensively.

#### *1.5.2.2 Organisational Development (OD)*

According to Ionescu and Bolcaş (2019), OD involves the long-range efforts and programmes to effect change in an organisation. Cummings and Worley (2015) further highlighted that OD is a collection of change methods that aim to improve the effectiveness of the organisation. In addition, for a process to be labelled as OD, it needs to comply with three processes (Cummings & Worley, 2015): (1) change needs to focus on the organisational system, (2) knowledge needs to be either learned or transferred, and (3) there should be visibility of improvement. This study looked at how well stress could be managed through an employee assistance training programme to improve the functioning of employees to ultimately improve the effectiveness of the organisation.

### 1.5.2.3 *Personnel psychology*

According to Coetzee and Schreuder (2014), personnel psychology is the scientific study of the differences that individuals present in the workplace. The goal is to achieve optimal performance from each individual and thus assisting the organisation in becoming sustainable and financially stable (Coetzee & Schreuder, 2014; Robertson & Cooper, 2001). Personnel psychology encompasses workplace hiring and training, the mental, emotional, and physical well-being of everyone in the workplace, and informing human resources practices (Robertson & Cooper, 2001). Since the current research focused on trainee accountants' experience of stress in the workplace and how the attendance of an EAP could improve their performance, the IOP sub-field of personnel psychology was applicable.

### 1.5.2.4 *Ergonomics*

Coetzee and Schreuder (2014) defined ergonomics as a field that focuses on the working environment and its capabilities to meet human characteristics; in other words, the human fit to complete their tasks. However, they added that it also goes beyond the physical environment and includes the interest in the job relating to motivation, stress management and well-being (Coetzee & Schreuder, 2014; Purnawati et al., 2016). Makhbul et al. (2013) reported that organisations that incorporate an ergonomic-focused intervention have a higher chance of minimising stress in their organisation. Since this study focused on stress management among trainee accountants, Purnawati et al. (2016) supported the approach that a combination of stress management interventions (soft skills training) and ergonomics made for a good combination.

## 1.5.3 **The methodological paradigm**

The current research followed a quantitative research approach. According to Terre Blanche et al. (2011), a quantitative research approach collects data in numbers and uses statistical types of data analysis. In orientation, quantitative methods begin with a series of predetermined categories, usually embodied in standardised quantitative measures, and use to make broad and generalisable comparisons (Hackett, 2019). A quantitative methodological approach relies on data to formulate facts and uncover

the extent of the phenomenon and patterns (Hackett, 2019). A quantitative research approach was selected as it is a more systematic approach to studying perceived stress and applying quantifiable data that would assist in expanding the knowledge and understanding of EAP. As reported by Molina-Sánchez et al. (2019), since there are already high demands on trainee accountants, they would not have excessive time to complete long interviews. Thus, a quantitative research design would increase their willingness to participate because a questionnaire takes less time to complete than an interview and increases the ability to generalise the data because the sample size would be bigger.

## **1.6 RESEARCH DESIGN**

The research design refers to the overall plan chosen to integrate the different components of the study to address the research problem. It is the blueprint for the collection, measurement, and analysis of data and consists of the research approach and the research method (Creswell, 2017). These two aspects are discussed in more detail below.

### **1.6.1 Research approach**

This study used a quantitative research approach, which focused on obtaining numerical data to explain and understand a phenomenon and to generalise the understanding to certain groups of people (Terre Blanche et al., 2011). This study used both descriptive and statistical analyses to evaluate the impact of the EAP on participants' perceived stress levels.

This research followed a pre-experimental research design, specifically the single group pre-test and post-test design, which did not utilise a control group. This involved assessing a group of individuals before the training, implementing the training, and assessing the same group after the training (Vogt et al., 2012). The authors added that the benefit of this type of design is that it is simple to implement, and changes can be viewed. This design was favoured as it could trace the variations that were perceived to occur after the training was implemented, since the design is used to assess changes (Dimitrov & Rumrill, 2003). Additionally, Flannelly et al. (2018)

reported that this design is popularly used to evaluate the effectiveness of a training programme.

The design was used in favour of the organisation's training programme structure. The training was compulsory for all trainees to attend, making it difficult to select a group that could form part of a control group. Due to this, the internal validity was considered. Internal validity is the quality of the experimental design used, meaning, the research confidently presumes that changes occurred due to the implemented intervention (Van Zyl, 2012). Knapp and Faan (2016) and Flannelly et al. (2018) mentioned that history, maturation, testing, instrumentation, statistical regression, and mortality are aspects that, if not controlled, could impact on the internal validity. The following threats were relevant to the current study:

- History: Various events could have occurred between the pre-test and post-test that could produce change. The longer the time between the pre-test and post-test, the more likely history could have been a threat.
- Maturation: Between the pre-test and post-test, trainees could have grown based on age, wisdom, and internal states that could account for changes to occur, as opposed to the training.
- Testing: The impact of a pre-test could have influenced the participant's performance on the post-test.
- Mortality: Some participants who completed the pre-test may not have been interested in completing the post-test.

To improve the internal validity, the post-test data were retrieved one and a half months after the training was completed, ensuring that there was not a large time lapse between the two data points which could have allowed other factors besides the stress management skills taught during the EAP to influence results. A large population was included to improve the participation rate.

### **1.6.2 Research method**

The research method includes the research setting, the research participants, the measuring instruments used, the research procedure, ethical considerations, the

statistical analysis of data, the unit of analysis and how the reliability and validity of the study were ensured. These aspects are discussed in more detail below.

#### *1.6.2.1 Research setting*

The study took place at a medium-sized auditing firm in South Africa. The firm provides auditing services throughout South Africa and auditing training for approximately 350 trainee accountants, comprising 1st, 2nd, and 3rd-year trainees. The current study involved the 1st and 2nd-year trainee groups within the entire organisation and consisted of trainees of all ages, races, and genders.

#### *1.6.2.2 Research participants*

The population for this study consisted of approximately 350 trainee accountants in the Audit department, consisting of 1st, 2nd, and 3rd year Trainee Accountants. For the current study, only 1st and 2nd-year trainees were targeted, and 177 1st and 2nd-year trainees from across the organisation were interested in participating in the current study, which constituted the research sample. The 3rd year trainees were excluded due to the complexity of their training, whereas the 1st and 2nd years are fairly equal in exposure. The only noticeable difference was that the 2nd year group had one year of experience compared to the 1st year group. However, this did not create a significant difference between the stress levels of the 1st and 2nd year group, as exposure was the same.

The sampling method used was a non-probability, purposive sampling, which is defined as selecting a sample whose traits are defined for a reason that is related to the current study (Andrade, 2021). The current study only considered trainees who participated in the EAP training and were interested in participating in the study as part of the study sample.

#### *1.6.2.3 Contents of the Employee Assistance Programme*

The content of the auditing firm's EAP for the current research focused on stress management training, as the Chartered Accountants' Benevolent Association (CABA) (2019) reported that 55% of accountants experienced stress or burnout. The

programme involved gaining self-awareness into what stress is, how stressed trainees perceive themselves to be and techniques that they could put in place to reduce their stress. All trainees in the 1st and 2nd year group received the same training, which consisted of a two-hour online session and study material which they had to study on their own after the session.

#### *1.6.2.4 Measuring instruments*

A self-designed biographical questionnaire and a measurement instrument were used to gather the quantitative data.

##### *a. Biographical questionnaire*

A biographical questionnaire (BQ) was designed to determine the gender, current year traineeship, race, and age of sample. This was administered twice to all the members of the sample, once before the training commenced and again after completion of the training. See **APPENDIX A** for a copy of the BQ.

##### *b. The Perceived Stress Scale 10 (PSS-10)*

The measurement instrument used was the Perceived Stress Scale (PSS) of Cohen and Williamson (1988) to determine the trainee accountants' experience of stress related to their job. Lee (2012) mentioned that three versions of the test existed: the original 14-item scale (PSS-14), the 10-item scale (PSS-10) and a four-item scale (PSS-4). For this study, the PSS-10 was used. The PSS-10 is a popular measure used widely to quantify the perception of stress (Gamonal-Limcaoco et al., 2022). It is a 10-item measure that includes questions around current experience of stress, feelings, and thoughts during the last month (Anwer et al., 2020; Gamonal-Limcaoco et al., 2022; Lee, 2012). Each item is rated on a 5-point Likert measuring scale, where 0 is Never and 4 is Almost always (Anwer et al., 2020). Additionally, the scale makes use of reversed items (questions 4, 5, 7 and 8) and positively stated items and requires the researcher to reverse the scores (Baik et al., 2019; Lee, 2012).

Andreou et al. (2011), Lee (2012) and Figalová and Charvát (2021) analysed the psychometric properties of the scale and found it to be acceptable, with the PSS-10

showing superiority over the other versions. Baik et al. (2019) accounted that the PSS-10 reported an adequate internal consistency reliability of .78 and moderate concurrent criterion validity. Andreou et al. (2011) found the negative subscales to have a .79 to .84 coefficient alpha value and a .69 and .71 for the positive subscale. Hamad et al. (2007) determined the reliability of the scale from a South African perspective and found that it produced a Cronbach's alpha of .72, showing an acceptable level of reliability. In addition, Smith et al. (2014) validated this scale on accounting professionals.

The rationale for using the PSS-10 in this study was to determine the trainee accountants' perception of their stress. Although it can be generalised to various situations, the trainees were asked to focus on their work experience for the last month. This also determined the impact their stress had on their mental well-being. The PSS-10 was also administered twice to all the members of the sample, once before the EAP training commenced and again after completion of the training. See **APPENDIX B** for a copy of the PSS-10.

#### *1.6.2.5 Research procedure*

Permission to conduct the research was requested from the ethics department of the target organisation as well as from the National Head of Audit Trainees. Once this permission was obtained from the Audit Head and ethical clearance was received from the IOP Departmental Ethics Committee at the University of South Africa (Unisa), all audit trainees who were either completing their 1st or 2nd year were contacted via e-mail to explain the current research and how their participation would contribute to the study, the organisation and future audit trainees' stress experience. A third party from the organisation was used to communicate and gather the data to ensure that confidentiality was maintained, as the researcher worked at the organisation. Trainees who were interested in participating in the study were informed of the following requirements of participating: they needed to join one of the two-hour online sessions, work through the study material on their own after the session and complete a questionnaire prior to and post-training.



The process after ethical approval was received was that the third party from the organisation sent out an e-mail to all participants with a Microsoft Forms link that included the informed consent, PSS-10 and the biographical questionnaire. They were given two weeks to complete the questionnaires, ensuring they had enough time to complete them. Thereafter, they attended one of the online EAP training sessions a week later that consisted of educating them on what stress is, learning soft skills techniques to apply to their everyday handling of stress and becoming more self-aware. The researcher had previously prepared a 2-hour online employee assistance training programme on comprehensive soft skills that equipped trainees with enough skills to assist in managing their stress. The training programme was created using reliable journal articles as evidence to support the content, and it was aligned to running stressors communicated by the trainee group through counselling, surveys and departmental team meetings. Thereafter, it was reviewed by the Wellness Team within the organisation to confirm if the content is relevant. The training was conducted through Teams and a Microsoft PowerPoint presentation was used. Additionally, participants received handouts as an extra reading source to enhance the online session material. The training was conducted by a trainer from the organisation and not the researcher. Five stress management training sessions were scheduled, and trainees were given enough time to plan their attendance for at least one of these training sessions.

After a month and a half had lapsed since attending the online training session, which also gave participants enough time to study the training material and apply what they had learned, the participants were sent the same PSS-10 and biographical questionnaire as their post-test and requested to complete the questionnaires again. They received the Microsoft Forms link through e-mail by the third party from the organisation and were also given two weeks to complete the questionnaires. Once the second set of data (post-test) were received, it was statistically analysed to determine if there were any differences in the individual stress scores obtained in the pre-testing phase.

#### 1.6.2.6 *Ethical considerations*

Terre Blanche et al. (2011) explained that in research there has always been an ethical-moral dilemma due to the issues that arise from trying to balance (1) expanding scientific knowledge and (2) respecting the rights of those participating. Concerning conducting research in the IOP field, where participation is crucial to the success of the research, the researcher took extra care to minimise any discomfort or harm that could have arisen from participating. It was ensured that participants understood and consented to the study, that confidentiality was always maintained (Terre Blanche et al., 2011) and that the ethical guidelines of Unisa and the organisation in the study were constantly followed.

To ensure that this research conformed to high ethical standards, the researcher ensured the following (Khanlou & Peter, 2004; Terre Blanche et al., 2011):

1. The principles of confidentiality were applied to all processes of this research and the data gathered were stored in a password-encrypted folder.
2. The participants understood the purpose of the study.
3. Participants were made aware that their participation was voluntary and that they could withdraw from the research at any stage. Digital informed consent was received for the pre- and post- tests.
4. The researcher made sure that the third party who communicated to the participants were attentive with any personal information shared for the study.
5. Only participants who signed the informed consent were included in the research.
6. Individual and private support sessions were made available to any participants who required support after partaking in the study.
7. Finally, the researcher ensured that the writing was free of bias for all groups.

As mentioned above, ethical clearance was obtained from the Ethics Committee of the IOP Department at Unisa, while permission to conduct the research in the organisation in the study was obtained from the National Head of Audit Trainees. Therefore, a letter of approval was received as evidence of ethical approval from both Unisa and the organisation. Once this was received, data gathering commenced.

#### 1.6.2.7 *Statistical analysis of data*

The Statistical Package for the Social Sciences (SPSS) was used to calculate the statistics required for the current study (IBM, 2015). Firstly, descriptive statistics were calculated to describe the sample, which consisted of the frequencies, means and standard deviations. After that, an internal consistency analysis was done using Cronbach's alpha to determine the reliability of the PSS-10 instrument used to measure stress. Cronbach's alpha is a measure of reliability in the social sciences (Diedenhofen & Musch, 2016). The closer the Cronbach's alpha coefficient is to 1.0, the greater the internal consistency of the items in the scale (Namdeo & Rout, 2016).

Next, to determine any significant differences between the pre- and post- test results, a paired-sample *t*-test was conducted that compared the means of the two groups of observations (Bhatti et al., 2019). Bhatti et al. (2019) mentioned that *t*-tests are used to compare two means (averages) to determine if there are any differences present. Lastly, to determine whether there were any significant differences in the scores of the biographical groups in the research sample (gender, current year of traineeship, race and age), a Univariate Multivariate Analysis of Variance (MANOVA) was conducted to compare the means of the biographical groups from the pre- to the post-test. A MANOVA enables the researcher to extend the capabilities of a normal Analysis of Variance (ANOVA) by allowing for the simultaneous analysis of multiple continuous dependent variables (Hassan, 2024; Smith et al., 2020).

#### 1.6.2.8 *Unit of analysis*

The unit of analysis is the major entity being analysed in a study (Creswell, 2017). Terre Blanche et al. (2011) reported on four popular types of units of analysis, namely individuals, groups, organisations, and social artifacts. For the current research, the unit of analysis was the individual trainee accountant, as each trainee had to report on their perceived stress level before and after attending stress training. Each individual completed an electronic questionnaire before and after stress training was received.

### 1.6.2.9 *Measures used to ensure the reliability and validity of the study*

#### *a. Reliability*

According to Armour and Williams (2020), reliability is defined as the degree of consistency and the trustworthiness of the measuring instrument used in gathering the data and the consistency over time. Sürücü and Maslakçı (2020) emphasised that it is important that any instrument used for research needs to be reliable. The current research ensured that the PSS-10 was reliable by referring to several other studies that employed the same instrument and supported its reliability. The researcher applied a test-re-test reliability approach, using the PSS-10 questionnaire for the pre-test post-test research design. Test-re-test reliability can be defined as determining the consistency of results obtained from an instrument over a different period of time with the same sample group (Sürücü & Maslakçı, 2020).

#### *b. Validity*

Validity is defined as the accuracy of the techniques used and results obtained in the research (Armour & Williams, 2020). The validity of this study was ensured by referring to applicable theory and literature to support the validity of the research approach utilised. Additionally, the research data were collected using a valid measurement instrument to measure the perceived level of stress of participants.

## **1.7 CHAPTER LAYOUT**

The structure of the dissertation is as follows:

### **Chapter 1: Scientific orientation to the research**

In Chapter 1, the background and motivation for the study, the problem statement, the research questions, the research aims, the paradigm perspective and the research design are presented. As part of the research design, the research approach, research strategy and research method are discussed. The chapter then concludes with the layout of the dissertation's chapters.

## **Chapter 2: Literature review**

In this chapter stress and its constructs and EAPs are investigated in the literature. The chapter also includes an investigation of the theoretical relationship between the attendance of an EAP and the perceived level of stress.

## **Chapter 3: Article**

Chapter 3 is in the form of a research article and includes the research methodology, the results of the study and a discussion of the results.

## **Chapter 4: Conclusions, limitations, and recommendations**

This is the final chapter and contains a comprehensive discussion of the conclusions reached from the empirical study. The chapter also includes the limitations of the study and recommendations for the participating organisation and future research that can be beneficial to the field of IOP.

### **1.8 CHAPTER SUMMARY**

In Chapter 1, the background to the research, the problem statement and motivation for the research, the research aims as well as the paradigms underpinning the study were discussed. After that, the research design, which includes the research approach and research method, were discussed. The research method included the research setting, the research participants, the measuring instruments, the research procedure, ethical considerations, the statistical analysis of data, the unit of analysis and measures to ensure the reliability and validity of the study. Lastly, the layout of the chapters of the dissertation was provided.

The next chapter focuses on the literature review.

## **CHAPTER 2: LITERATURE REVIEW**

### **2.1 INTRODUCTION**

Chapter 2 discusses the concepts of stress and Employee Assistance Programmes (EAPs). The chapter starts with a discussion of stress, its origins, definitions, theories and models of stress, stress in the workplace, stress among trainee accountants, and stress and mental well-being. This is followed by a discussion of stress management and mental well-being interventions, which include Employee Wellness Programmes (EWPs) and EAPs. The chapter ends with a discussion of the theoretical relationship between the attendance of an EAP and the perceived stress level of attendees.

### **2.2 STRESS**

#### **2.2.1 The origins of stress**

According to Fink (2010), when the origins of stress are researched, it can be found that ancient philosophers such as Aristotle and Hippocrates were already citing their experience of stress. Adding to this, Ozkan and Ozdevecioğlu (2012) mentioned that one of the first known definitions of stress dates to ancient China, while in modern times stress started gaining significant fame during the late 1940s after World War II. To date, Hans Selye, known popularly as the father of stress research, formulated a definition of stress that began the road to others showing interest in understanding the stress phenomenon (Marten, 2017; Selye, 2022). According to Selye (2022), stress is a general response of the body to a demand (Fink, 2010; Marten, 2017). However, due to some concerns with this definition, especially because it focused mainly on the physiological causes of stress (Marten, 2017), the popular adaption by Lazarus in 1996, in which he defined stress as the experience between an individual and the environment, is still currently considered relevant.

Patil and Shahapure (2021) explained that stress could be further categorised into two types: Eustress and Distress. Eustress has been explained as a reasonable amount of stress that all individuals experience that enables them to stay motivated enough and usually has positive after-effects (Bienertova-Vasku et al., 2020; Marten, 2017;

Patil & Shahapure, 2021). Distress, on the other hand, is where stress becomes excessive to the point of becoming harmful to the body and mind (Bienertova-Vasku et al., 2020; Marten, 2017; Patil & Shahapure, 2021).

### **2.2.2 Defining stress**

Bienertova-Vasku et al. (2020) stated that stress is a term used in numerous settings and is subjective to each individual experience, therefore a simple definition is difficult to establish. Bienertova-Vasku et al. (2020) further argued that the definition used for stress was dependent on the field of study. When studying stress from a physiological perspective, it would emphasise stress as being a reaction to a specific situation, while from a biological perspective it would emphasise the environmental factors impacting on the living cells, and from a psychological point of view it would emphasise the perception of a negative situation or factors.

Currently stress is commonly defined as experiencing pressure in one's life (work and personal), which can manifest itself physically, emotionally, and mentally (Chathuranga & Wijesooriya, 2021; Makhbul et al., 2013). Stress usually results from the inconsistencies or imbalance between the demand of the situation and the resources available (Smith et al., 2014) and is considered one of the frequently faced psychological problems (among problems such as depression and anxiety) that commonly lead to the development of various medical illnesses (Ozkan & Ozdevecioğlu, 2012).

In the current study, Dolan (2007) used the definition. Although dated, the researcher considers it an all-encompassing definition of stress, namely that stress should be defined by looking at the stimulus, the response, and the stimulus response concept. This simply means that external forces or stimuli cause tension, which influences either a psychological or physiological response, which is the consequence of the relationship between the stimuli and the idiosyncratic response of the individual (Dolan, 2007). Additionally, the current research emphasised the workplace when discussing stress and its consequences.

### 2.2.3 Theories of stress

A theory explains observations that can show us how to intervene, predict behaviour, and guide research (Fried, 2020). Although there are different theories, stress theory is a social theory that explains observations about stress, an aspect of social life.

There are two main theories of stress, namely the interactional theory of stress and the transactional theory of stress (Butt, 2009).

#### 2.2.3.1 *The interactional theory of stress*

Butt (2009) stated that this theory is all about the individual and their interface with the environment, and in the current study, this would be the organisation or workplace. It refers to an imbalance between the demand and resources available, leading to distress when the demand exceeds the sources (Ellahi et al., 2021). Torres-Chávez et al. (2022) argued that when connecting the theory to perceived stress, it helps an individual to evaluate a situation (primary evaluation), after which they generate a secondary evaluation and, thereafter, a re-evaluation. This ensures that corrective behaviour is employed, which eliminates making the same mistakes again. The main drawback of this theory is that it views the cause of stress as coming from a single source in an environment that is static as opposed to the cause being multi-complex and happening simultaneously (Ellahi et al., 2021; Haque & Aston, 2016).

#### 2.2.3.2 *The transactional theory of stress*

According to Haque and Aston (2016), the transactional theory views stress as an internal characteristic that transacts between an individual and the individual's environment. Therefore, the strain occurs based on the individual's perception of the event. Individuals evaluate to determine how threatening a situation is and whether they can cope (Butt, 2009). Dewe et al. (2012) further expanded on this to address two types of appraisals that form part of the theory: primary and secondary. These appraisals assist an individual in changing their cognition and behaviour related to their experience of stress. Dewe et al. (2012) mentioned that Lazarus, the founder of the theory, identified three types of primary appraisals, namely *threat* to the future, *loss/harm* of something that will harm the future, and *challenges* that the individual



needs to engage in. As the theory developed, a fourth was added, named *benefit*, where individuals find benefit through the demands encountered. Regarding secondary appraisal, this is where the individual evaluates their available resources in order to determine the change that can be made (Dewe et al., 2012).

#### **2.2.4 Models of stress**

A model, in contrast to a theory, is a conceptual framework showing the relationship between concepts (Fried, 2020). There are various models of stress which can assist us in understanding this phenomenon.

##### *2.2.4.1 The Demands-Resources-Individual Effects model of stress*

The Demands-Resources-Individual Effects (DRIVE) model of stress was developed by Mark and Smith in 2008. This model not only considers the context of the individual, but also their complexities in the environment, their perceptions and how it all connects, as well as the level of perceived stress (Haque & Aston, 2016). Williams et al. (2021) and Margrove and Smith (2022) explained that there were several models considered in the development of the DRIVE model, such as the Person-Environment Fit model, the Vitamin model and the Demand-Control-Support (DCS) model, to name but a few.

This model uses a transactional theory approach, as discussed above, which focuses on an individual's perceived experiences but also looks at predictable characteristics (Margrove & Smith, 2022; Williams et al., 2021). Margrove and Smith (2022) further stated that from a work perspective, if individuals perceive their work tasks as stressful, this would have a significant negative impact on themselves and their health. If they view it as manageable, then there are no negative influences.

##### *2.2.4.2 The Person-Environment Fit model of stress*

Since the 1990s, this approach to understanding stress has become widely used, as this framework looks at the individual and the environment having joint influence over the response and the individual's perception of stress (Edwards & Cooper, 1990; Vleugels & Flatau-Harrison, 2023). Andela et al. (2019) explained that the Person-

Environment Fit (P-E Fit) model examines the match between the individual and the working environment. This model is strongly influenced by social theorists such as Kurt Lewin and Henry Murray and applies various aspects of the transactional theory of stress (Dewe et al., 2012). Vleugels and Flatau-Harrison (2023) stated that this model is ultimately beneficial in understanding job stress and adaptation. Dewe et al. (2012) broke down the model by looking at the “Fit” part first, which has two main characteristics; one is the match between the demand and the individual’s perceived ability to deal with the demand, and secondly, the match between the person’s needs and the resources available to meet the needs. Dewe et al. (2012) then continued to the P-E part, which is determined by the amount of stimulus (such as the workload, work complexity, hierarchy, interpersonal relationships) an individual would want and the actual amount received. Usually, the fit is high when the preferred stimulus and received stimulus are either both high or both low. Therefore, the strain in this model, especially resulting in stress, comes from a mismatch in these stimuli (Andela et al., 2019).

#### *2.2.4.3 The Job Demand-Control model of stress*

The Job Demand-Control (JD-C) model of stress was introduced by Karasek in 1979 and improved by Karasek and his colleague Theorell in 1990 (Santana et al., 2020). This model is heavily influenced by specific situations occurring, whilst including the stress that an individual would experience due to their work role that has an impactful influence on their psychological well-being (Anand, 2019; Santana et al., 2020). The job demand refers to the workload of the individual and the time available to complete the task (Anand, 2019; Odetunde, 2021). Additionally, this model also considers the resources available to assist with the job demands and the amount of influence they have over decisions, which include social support.

#### *2.2.4.4 The Effort-Reward Imbalance model of stress*

The Effort-Reward Imbalance (ERI) model of stress is an empirically validated and popular model (Brooks et al., 2019; Murtaza et al., 2023) that defines stress as the infringement of social interchange in terms of high extrinsic effort (such as a heavy workload, working overtime and increased responsibilities) and low reward (such as

low salary, little benefits, no prospect of promotions or job security) (Chen et al., 2023). In other words, stress is experienced if the effort exerted is not rewarded by the employer (Cho et al., 2021). Brooks et al. (2019) confirmed that meta-analytical reviews have found the model to show a strong correlation with stress, especially if the three rewards identified are not met. Murtaza et al. (2023) expanded on the three rewards, revealing that they are associated with salary, career progression and recognition, further stating that these impact health and the individual's well-being. Research by Chen et al. (2023) found that the model revealed an interesting aspect, namely that overcommitment (OC), which is referred to as a personality trait, impacts on health, and that the presence of OC would increase an individual's perceived level of stress, Cho et al. (2021) reported that when high-effort-low-reward is present, it has physical consequences such as an excessive amount of stress leading to burnout, thus reducing an individual's well-being and leading to health conditions such as cardiovascular diseases.

## **2.2.5 Stress in the workplace**

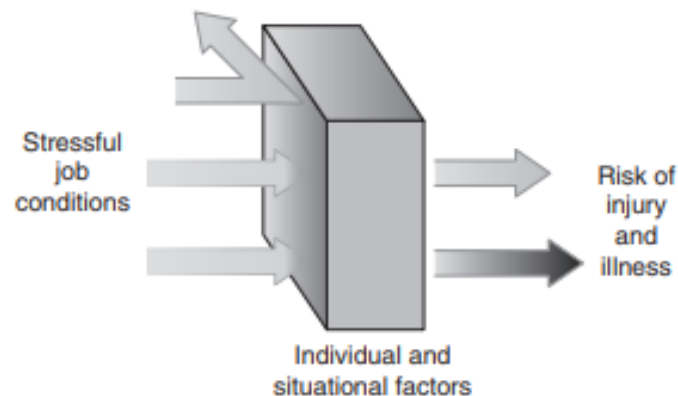
Stress in organisations is becoming a growing concern and its effects become detrimental to these organisations, especially those in developing nations (Elkin & Rosch, 1990; Ngeno & Sma, 2014; Rajgopal, 2010). Ongori and Agolla (2008) and Rajgopal (2010) stated that stress is a consequence of the modern life of trying to balance work with personal and family life. Work-related or occupational stress is a significant cause of poor productivity and a decrease in physical (hypertension and headaches) and mental (anxiety, depression, and loss of concentration) well-being (Makhbul et al., 2013). According to Chathuranga and Wijesooriya (2021), stress is the most significant factor affecting employees' well-being. Stress in the workplace is identified as a considerable issue that organisations should take time to manage (Chathuranga & Wijesooriya, 2021).

Kroemer and Kroemer (2017) and Cope (2003) explained that there are three major traits of workplace stress: (1) job stressors that arise due to the demands of the job, (2) the individuals' ability to manage the demands, and (3) the mindset of that individual. Dolan's (2007) definition supports this explanation and adds that prolonged and impactful stress, especially unresolved, can lead to an increase in workplace

accidents or injuries. Dolan (2007) further referred to the National Institute for Occupational Safety and Health (NIOSH) model of job stress to show the impact that stress has on injury and illness, as illustrated in Figure 2.1.

### Figure 2.1

*The National Institute for Occupational Safety and Health Model of Job Stress*



*Note.* Adapted from “Stress, Self-esteem, Health and Work”, by S. L. Dolan, 2007, p. 32, Palgrave Macmillan.

The model was developed by Sauter and his team in 1999. This model is unique in the sense that it focuses specifically on the workplace and its impact on individual stress. The NIOSH model of job stress reveals that the primary stressors to individuals are the working conditions (on the diagram, it is referred to as the job conditions), often leading to injury and, in some cases, illnesses (Omichi et al., 2022). They further added that there are external and situational factors that can have a positive or negative impact on individuals that need to be considered (Omichi et al., 2022). Ugale (2009), and more recently, Rodriguez-Franco (2019), added to say that some stressors are due to (1) an imbalance between an individual’s personal and work life, (2) individuals not having enough peer support, and; (3) certain individuals generally being more prone to having a pessimistic outlook.

Many situations cause individuals to develop stressors, and Dolan (2007) explained that any event that puts significant pressure or demand on an individual could be defined as a stressor. Dolan (2007) further stated that the most common stressors in an organisation are physical, individual, group and organisational stressors. Dolan

(2007), Butt (2009), and Ozkan and Ozdevecioğlu (2012), further elaborated on these stressors:

- Physical stressors can include anything from having insufficient or excessive lighting in the building, to too much noise or a lack of personal space.
- Individual stressors can include work overload, a lack of understanding or ambiguity in one's role or a lack of job security.
- Group stressors involve a lack of trust and cohesiveness, increased conflict and pressure, and a lethal climate.
- Organisational stressors may include a toxic culture, staff or management challenges, an internal structure that does not work or unrealistic budgeting, planning, or deadlines.

Ongori and Agolla (2008) argued that an obvious cause of stress in the workplace, which is relevant to the accounting profession and is the focus of the current study, is work overload. Additionally, technological changes, a competitive lifestyle, and social aspects also influence employees' stress levels and well-being (Ongori & Agolla, 2008; Vijayan, 2017). Vijayan (2017) added that despite what the world might think, job stress can be positive (when used as a motivator), yet also counterproductive (when procrastination is added).

### **2.2.6 Stress among trainee accountants**

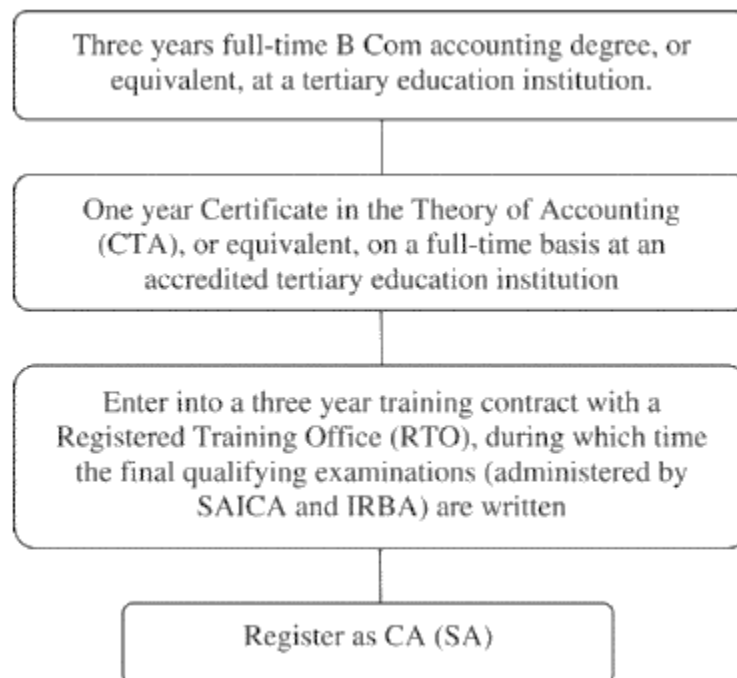
Employees pursuing a career in accounting are subjected to significant amounts of stress, especially during their three-year traineeship (Molina-Sanchez et al., 2019; Smith et al., 2014). Trainees in particular, have to go through an intense process before they are officially qualified and can register as a Chartered Accountant (CA) in South Africa (Coetzee & Oberholzer, 2009), and this process is indicated in Figure 2.2.

Kelly and Barrett (2012) highlighted that trainee accountants are more vulnerable to stress than any other group within the accounting profession, such as Administrators and Partners. Accounting professionals' stress included an enormous workload, demanding clients, meeting (to some extent) inflexible and unrealistic deadlines and

studying towards passing their Initial Test of Competence (ITC) and Assessment of Professional Competence (APC) board exams (Smith et al., 2017). Chathuranga and Wijesooriya (2021) added that a trainee who strives to become a CA must balance work and studies, which causes the most stress. For example, trainees are often not given enough study leave, resulting in having less time to study and increasing stress. They sometimes needed to assist their teams, even during their study leave (Chathuranga & Wijesooriya, 2021).

**Figure 2.2**

*The Route that a Trainee must follow to become registered as a CA in South Africa*



*Note.* Adapted from “The Tax Knowledge of South African Trainee Accountants: A Survey of the Perceptions of Training Officers in Public Practice”, by S.A. Coetzee, and R. Oberholzer, 2009, *Accounting Education*, 18, p. 2.

In a recent study conducted by Atai and Özyaral (2021) on job stress in the accounting profession, they found a high correlation between job dissatisfaction and stress. They also found a decrease in mental health because of the constant need to be ‘always on’ to meet the demands of the profession. Ultimately, the lack of a positive response to stress impacted their engagements.

### **2.2.7 Stress and mental well-being**

Tennant et al. (2007) defined mental health as being aware of one's abilities, coping with day-to-day stressors, working productively and contributing to every aspect of one's life. Positive mental health is sometimes used interchangeably with mental well-being.

It has been shown that mental well-being is closely linked to one's overall health and, if low, can lead to burnout (Rajgopal, 2010). According to Sahai and Mahapatra (2020), there are five types of well-being, namely (1) emotional, (2) physical, (3) social, (4) workplace, and (5) mental well-being. What Works Centre for Wellbeing (2021) refers to well-being as a responsive and dynamic term that is not static but changes as factors and aspects of individuals' lives change. This implies that it determines how people experience their lives - the physical and mental aspects thereof.

Ryan and Deci (2001) and Tennant et al. (2007) reported on two popular types or views of well-being: hedonic and eudaimonic well-being. Hedonic well-being is orientated around the subjective nature of experiencing happiness and satisfaction, while the eudaimonic perspective is focused on the positive functioning such as personal growth and psychological strength (Ryan & Deci, 2001; Tennant et al., 2007). The authors added that well-being is best reached and understood when both perspectives are considered and co-exist.

In the case of trainee accountants, Ongori and Agolla (2008) mentioned how stress has a ripple effect and impacts on their mental well-being. They added that when a trainee's mental well-being is affected, it results in negative thinking, procrastination, decreased productivity, and rigid thinking. Ongori and Agolla (2008) added that accounting trainees should be given the skills needed to take ownership of their stress management, which will have a positive effect on their overall mental well-being.

## **2.3 STRESS MANAGEMENT AND MENTAL WELL-BEING INTERVENTIONS**

Ongori and Agolla (2008) and Mattke et al. (2013) stated that stress management and mental well-being interventions can be implemented on three levels in an organisation, namely primary, secondary, or tertiary.

- Primary interventions involved figuring out the causes of stress in the organisation.
- Secondary interventions involved providing programmes and training that allowed trainees to manage their stress better.
- Tertiary interventions involved assisting those impacted by stress and providing well-being services.

Regarding the current study, the primary intervention was not necessary, as the causes of stress had already been determined. Therefore secondary, and tertiary interventions were provided to determine if that would, in fact, assist trainees in managing their perceived levels of stress more effectively.

Abe et al. (2016) and Edwards and Marcus (2018) explained that in organisations there are two types of wellness offerings:

- An Employee Wellness Programme (EWP), which is defined as a programme that teaches employees ways to increase their overall physical health; and
- An Employee Assistance Programme (EAP), which is defined as an add-on that focuses on the psychological health of the individual, mental well-being training and provides counselling services to address issues such as anxiety, stress and depression.

The main differences between an EAP and an EWP can be understood by considering the benefits of each programme, as summarised in Table 2.1 below. The current study focused on EAPs as a stress management intervention, which will be discussed in more detail in the next section.



**Table 2.1**

*Different Benefits derived from an Employee Assistance Programme and an Employee Wellness Programme*

Benefits derived from an EAP	Benefits derived from an EWP
Improved mental health and well-being	Reduced absenteeism
Improved motivation and energy	Increased presenteeism
Improved resilience	Adhering to the Labour Relations Act
Improved satisfaction in life and work	Decreased industrial relations matters
Reduced stress and anxiety	Improved performance and productivity
Decreased cases of depression	Reduced cost of health care and accidents

*Note.* Adapted from “Management of Employee Wellness in South Africa: Employer, Service Provider and Union Perspectives”, by C. Sieberhagen, J. Pienaar and C. Els, 2011, *SA Journal of Human Resource Management*, 9(1), p. 12.

## **2.4 EMPLOYEE ASSISTANCE PROGRAMMES (EAP)**

### **2.4.1 Definitions of Employee Assistance Programmes**

EAPs are workplace programmes used in an organisation to assist troubled employees, resolve problems, motivate employees, provide training and resources as interventions, and lastly, offer counselling support (Long & Cooke, 2023). Long and Cooke (2023) mentioned that one of the philosophies of EAPs is that prevention is the best course of action, as this is a more proactive approach. Soeker et al. (2015) identified that the role of the EAP would be to ensure that employees can perform their functions in life optimally in a manner that attracts a more well-balanced lifestyle. Mugari et al. (2014) said the programme can be as cost-effective as providing resources or training on prevalent topics such as stress.

There has been a noticeable transitioning of EAPs over the years, as seen in Table 2.2. In South Africa, EAPs were initially implemented within the mining sector to address substance abuse issues among workers. However, as EAPs evolved, so did

the nation’s comprehension of the diverse needs of its workforce and the specific challenges inherent in managing a diverse population (Badul & Subban, 2022).

**Table 2.2**

*Approximate Stages of Development of Employee Assistance Programmes from 1940-1990s*

	Occupational Alcohol Programmes	Early Employee Assistance Programmes	Modern Employee Assistance Programmes	Management Behavioural Health Care/EAPs
Time period	1940-1970	1970s	1980s	1990s
Problem addressed	Alcohol only	Alcohol emphasis	Personal concerns influencing job performance	Wide range of personal and family concerns
Source of referral	Coworker/ Supervisor	Supervisor	Self/ Supervisor	Self
Indication	Alcohol symptoms	Job performance	Job performance/ personal concerns	Personal/ family concerns
Intervention	Programme Support/Self-help group	Residential treatment	Residential/ communicate treatment referral	In-EAP counselling/ community referral

*Note.* Adapted from “Employee Assistance Programs: Then, Now, and in The Future”, by P. D. Steele, September 1998, paper presented at the Center for Substance Abuse Prevention’s Knowledge Exchange Workshop, Tacoma, Washington.

Attridge et al. (2009), Govender (2009), Mugari et al. (2014) and Long and Cooke (2023) explained that there are two types of EAPs, namely traditional and modern EAPs:

1. Traditional EAPs. These were considered to have policies and programmes in place to identify and assist troubled employees to improve workplace functioning and job performance. They also focused on popular interventions around HIV, substances and tobacco abuse. The emphasis of these traditional EAPs was on helping employees improve performance and focused mainly on the micro level of intervention. The needs of the employees were considered over the needs of the employer and organisation alike.
2. Modern EAPs. These EAPs are focused on the workplace, employers, and employees to holistically assist in lifestyle improvement by focusing on prevention, education, assessment, treatment, and referrals. Modern EAPs are no longer just focused on the counselling elements, but also on intervention and education as a means of prevention and proactiveness. This indicates that EAPs are currently considered a resource rather than a commodity, as they are dynamic and can take any format based on the needs and direction of the modern workplace.

Additionally, Passey et al. (2018) mentioned that there are five elements to a healthy person in the workplace: (1) having resources and being educated on health; (2) supportive environment, both from the workplace and socially; (3) having an EWP or EAP in the organisation; (4) the programme selected needs to be relevant to the majority concerns that the workforce faces; and (5) the workplace constantly screens their employees to always have an updated needs analysis. Therefore, incorporating an EAP into the workplace would allow for overall improve occupational performance and reduced costs for the business (Soeker et al., 2015).

#### **2.4.2 Services provided by Employee Assistance Programmes**

Hsu et al. (2020), Chen et al. (2020), and Long and Cooke (2023) explained that as EAPs have developed over the years, so have the services that they provide. Four of these services are discussed below.

#### *2.4.2.1 Individual services*

These services are usually extended to the employees and their families, and include counselling services, clinical care, referral, educational resources, and training interventions. The common counselling approach used is a solution-focused brief therapy approach, as this type of intervention is short term in nature.

#### *2.4.2.2 Managerial services*

These services are designed to assist leadership in providing more effective support to their subordinates, improve return-to-work after any mental health exposure, provide working accommodation and provide guidance on how to manage difficult employees. These services incorporate mentoring, training, education, coaching and/or counselling. Some examples of this include soft skills training, skills development, and conflict resolution for a team setting.

#### *2.4.2.3 Organisational services*

These services are targeted at providing support on an organisational level, such as crisis management. Some examples of crises could be natural disasters, traumatic experiences, protest actions, sexual harassment, or COVID-19, all resulting in group intervention, support, or training on a company-wide basis.

#### *2.4.2.4 Administrative services*

These services ensure a well-constructed policy and procedure document, highlighting how the programme operates within the business. This also involves making relevant training material and resources available to staff and that referral documents are established and maintained and updated effectively.

### **2.4.3 Employee Assistance Programme models**

Madien (1992, as cited in Mugari et al., 2014) stated that EAPs are considered the ombudsman for employees, as they use EAPs in a manner to discuss problems and air concerns, and one of the biggest benefits to the programme is its confidential nature. Mugari et al. (2014) explained that the EAP model that South Africa generally

applies is one on a macro level, as opposed to the USA that applies it more on a micro level. They further added that the programme would hold more value if it was applied on both levels (Mugari et al., 2014). Therefore, the most important element an organisation needs to consider is the type of model of EAP that would best suit their organisation and its employees (Attridge et al., 2009).

There are three types of popular models that organisations in South Africa use: (1) an internal programme, (2) an external programme, and (3) a hybrid or blended programme (Govender, 2009; Kenny, 2014).

1. According to Kenny (2014), an internal model is where specialist EAP professionals are employed full-time by the organisation and the programme is tailored to the unique needs of the organisation. The only downfall to this approach is the concern around ensuring that the wellness department remains neutral to maintain trust and confidentiality, especially since EAPs are involved in all business units (Chen et al., 2020).
2. According to Sharar et al. (2013), an external model is when organisations use an external EAP service provider, which is also tailored to the organisation's needs and can be anything from a 24-hour counselling line, website resources, access to a private psychologist, and so forth. Kenny (2014) added that other models that fall within external models are the hot-line model (a telephone approach to support) and consortium model (several companies pooling together to provide support and access to EAPs).
3. According to Mojapelo (2018), a blended model approach is ideal for the complexities of the workplace, allowing for some services to be provided on-site at the organisation and contacting other services externally. For example, an organisation can have their face-to-face counselling in the organisation and counselling after hours can be done through a service provider that offers 24-hour telephone counselling (Mojapelo, 2018).

Mugari et al. (2014) conducted research in one particular rural South African province to determine the best EAP model to implement. The researchers proposed that the following EAP model would fit well in the South African context (Mugari et al., 2014):

1. The programme should have full coverage in the organisation – distance should not be an area of concern.
2. Employees should be the managers of the programme, making it more approachable.
3. In addition to the above, it should also have the following:
  - A micro-macro methodology;
  - A variety of qualified staff and resources;
  - Meet all the needs of both employees and their employers; and
  - Have continuous reviews of the programme's success and relevance.

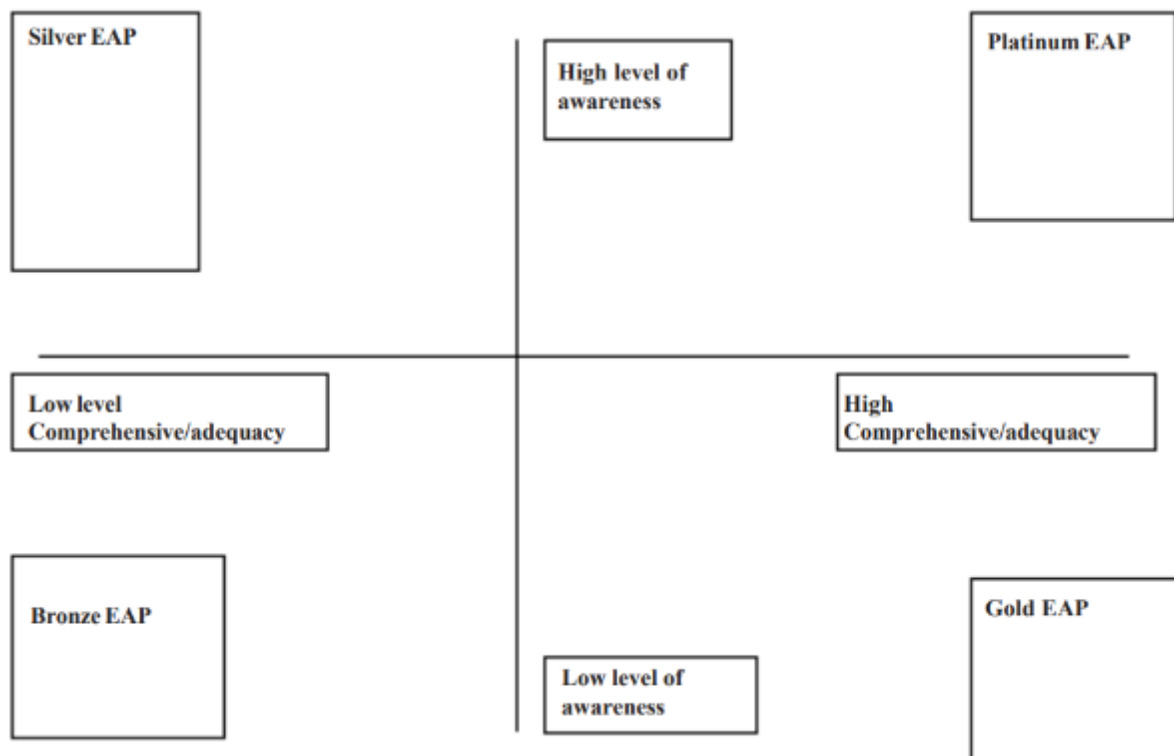
In addition, Mugari et al. (2014) stated that on the Perceptual Map of EAPs shown in Figure 2.3, the ideal programme proposed should fall in the upper right-hand quadrant (Platinum EAP), where employees have a high level of self-awareness and compensation – the perfect balance between both.

#### **2.4.4 Core technologies**

The Employee Assistance Professionals Association of South Africa (EAPA-SA) (2015) argued that core technologies are the building blocks that should be considered when developing and implementing an EAP. Maynard (2004, as cited in Mojapelo, 2018) mentioned that although core competencies enhance the workplace, organisations that employ EAPs should remain open to adapting. The researcher is of the opinion that since the Fifth Industrial Revolution is upon us, the need to constantly be agile is essential. Therefore, core technologies are the foundation that allows for adaptability through its competencies.

**Figure 2.3**

*A Perceptual Map of Employee Assistance Programmes*



*Note.* Adapted from “Employee Assistance Programme: The Case of a Local Municipality in South Africa”, by E. L. Mugari, O. Mtapuri, and M. Rangongo, 2014, *Journal of Social Sciences*, 39(3), p. 262.

The EAPA-SA (2015) highlighted six core competencies that should be considered concerning EAPs, which are supported by Shotlander (2019), Terblanche et al. (2021) and Badul and Subban (2022):

1. Training and development. This involves assisting stakeholders (e.g. managers) to better support their team and to assist employees to manage their work, life and well-being, while also enhancing the workplace environment.
2. Marketing. This involves the promotion of the EAP.
3. Case management. This involves applying ethics, following up, referring appropriately, and providing aftercare services.

4. Consulting organisation. This means proactively addressing the needs of the organisation as they arise.
5. Networking. This entails building and maintaining relationships with all stakeholders and service providers.
6. Monitoring and evaluation. This ensures that the EAP is still a success and making an impact.

In addition to this, an early study by Bennet and Attridge (2008) conducted a survey on 200 respondents regarding their view of an EAP and it was revealed that respondents felt prevention is essential to the success of any EAP and should be considered a core technology. Therefore, Bennet and Attridge (2008) proposed that “evidence-based workplace prevention” should be added as a new core technology. Govender (2009) supported the above and mentioned that this would encourage Employee Assistant Practitioners to be more intentional about implementing strategies and providing resources to promote this proactive nature of the new additional core technology. A more recent study by Bouzikos et al. (2022) found that including training and support more proactively reduced psychological distress and increased organisational effectiveness.

#### **2.4.5 Contents of the Employee Assistance Programme utilised in the current study**

The main core technology focus of the EAP in the current study is training and development, which is used to assist trainee accountants in managing their perceived level of stress, as well as applying Bouzikos et al.’s (2022) element of proactiveness.

To address the high demands and nature of the auditing profession, the current organisation has implemented an EAP which offers counselling and soft skills training interventions. There has been a noticed lack of research when it comes to exploring whether EAPs impact on stress management among trainee accountants in South Africa.



The organisation's EAP in the current study is divided into counselling services and training services that focus on improving the well-being of the trainee accountants. The training involves various topics that influence and impact on their well-being, such as resilience, emotional intelligence, self-care, unconscious bias, and most importantly, stress management. The training is conducted, namely virtual, online, and live classes. All initiatives revolve around the trainees' work experience and assist them in adapting to the workplace and their career path.

The content of the current organisation's EAP, which specifically focuses on training and development, emphasises stress management, as CABA (2019) reported that 55% of accountants experienced stress or burnout. The programme involves gaining self-awareness of what stress is, how stressed the trainee accountants perceived themselves to be and techniques that they could put in place to reduce their stress. All trainees in the 1st and 2nd year groups received the same training, which consisted of a two-hour online session, with study material provided, which they had to study on their own after the online session.

The study's training was split into five modules:

- Module 1: Understanding basic stress, thus becoming more self-aware of it.
- Module 2: Understanding what burnout looks like and symptoms to be aware of.
- Module 3: Understanding resilience and how to use it during times of stress.
- Module 4: Impactfully using time management as a tool to manage the day and prevent stressors.
- Module 5: A self-assessment to help check on needs and what may require changes to help reduce stress.

In addition, the participants received two handouts, one which included blank templates of exercises included in the training that they could utilise to begin self-reflecting. The last handout was a workbook of 15 different techniques they could use when they are stressed.

## **2.5 THE THEORETICAL RELATIONSHIP BETWEEN THE ATTENDANCE OF AN EMPLOYEE ASSISTANCE PROGRAMME AND THE PERCEIVED LEVEL OF STRESS OF PARTICIPANTS**

One of the earliest studies done on EAPs was by Ho in 1997, who wanted to determine if these programmes had an impact on stress, satisfaction, and absenteeism. The findings were mixed, as those who attended had a higher satisfaction with their jobs, but no significant difference or decreased stress level were found between those who attended the programme and those who did not (Ho, 1997).

McCarthy et al. (2011) conducted research to determine the participants' and organisations' perceptions of the benefits to their well-being levels after attending an EAP. The discovery was that participants found the programme to be beneficial while organisations did see a return on investment. The only drawback seen was the lack of responses, showing that not all employees were aware of the benefits. Edwards and Marcus (2018) conducted similar research by determining the perceptions of participants regarding an EAP and using a pre-test, post-test method of verifying their data with no control group, similar to the current study's process. It was seen that after attending wellness programmes, participants showed a significant improvement in their stress levels and their mental well-being.

Recent studies have been more positive in their findings. Sahai and Mahapatra (2020) showed that well-being, in general, played a significant role in the workplace. It is enhanced through employees spending time managing their stress to have stronger psychological and mental health. A South African study by Abe et al. (2016) was conducted on managers, which showed a relationship between well-being and attending a wellness programme. Despite this, the researchers stated that it should not be the only strategy for creating a good work-life balance (Abe et al., 2016).

A more recent South African study was conducted by Masejane (2020), who assessed the potential benefits of an EAP on 34 professionals experiencing high levels of occupational stress. The research revealed that while utilisation of an EAP is still relatively new, participants who attend the programme have reported enhanced job

satisfaction and engagement, attributing to their improved ability to manage their stress better.

Chathuranga and Wijesooriya (2021) conducted a quantitative study specifically on audit trainees and found that moderate stress assisted in their careers. However, their study found that the audit trainees experienced a high level of stress due to work demands that resulted in dissatisfaction, a lack of concentration, forgetfulness and low self-esteem, and a significant decrease in mental well-being. Csiernik et al. (2021) examined multiple studies conducted between 2010 and 2019, revealing that stress was frequently cited as a reason for participating in EAPs. Additionally, it highlighted a significant improvement in stress management, leading to enhanced morale and better interpersonal relationships among the participants.

The benefits and areas of improvement of EAPs have been studied extensively internationally, as well as the negative effects of not having one (Edwards & Marcus, 2018). Spence (2015) found that when a lack of attendance was seen, it was due to an underlying negative culture. On the other hand, Hall et al. (2016) conducted a study proving that there is a significantly positive impact on well-being when a programme is introduced and when employees are aware of the programme and the company culture supports it. However, Edwards and Marcus (2018) reported that there is still no concrete information determining the best measurement of success with these programmes.

In conclusion, it would seem that previous research indicates that there is a mixture of experiences with EAPs. Some studies have highlighted the benefits of improved well-being and managing stress, whereas others have debated that ongoing research is required around the impact that culture, management support, and employee awareness have on the true experience of an EAP.

## **2.6 CHAPTER SUMMARY**

Chapter 2 discussed the concepts of stress and EAPs. The chapter started with a discussion of stress, its origins, definitions, theories and models of stress, stress in the workplace, stress among trainee accountants, and stress and mental well-being. This

was followed by a discussion of stress management and mental well-being interventions, which included EWP and EAP. The chapter ended with a discussion of the theoretical relationship between the attendance of an EAP and the perceived level of stress of attendees.

In the next chapter, the study's research methodology will be presented as a journal article, as prescribed by Unisa's research policy for Master's dissertations of limited scope.

## CHAPTER 3: JOURNAL ARTICLE

*(This chapter is compiled according to the guidelines of the South African Journal of Industrial Psychology (SAJIP) regarding a journal article and will be submitted to the SAJIP for publication on acceptance of this dissertation.)*

### **The impact of an Employee Assistance Programme on trainee accountants' perceived level of stress**

**Author:** Salisha Naidu

**Co-author:** Dr B.H. Olivier

**Affiliation:** Department of Industrial and Organisational Psychology, College of Economic and Management Sciences, University of South Africa, South Africa.

**Corresponding author:**

Carmen\_naidu@yahoo.com

**Orientation:**

The impact of an Employee Assistance Programme (EAP) on trainee accountants' perceived level of stress can provide guidance and support to auditing-focused organisations to better equip their trainees to deal with their stressors.

**Research Purpose:**

The study aimed to determine if trainee accountants participating in an EAP would experience reduced perceived stress.

**Motivation of the study:**

Organisational job stress affects both the business and employee performance, particularly trainee accountants. Implementing EAPs for trainee accountants can help manage stress and enhance mental well-being, offering valuable coping skills.

**Research design, approach, and method:**

The study applied a quantitative, pre-experimental design, specifically the single group pre-test post-test design. The Perceived Stress Scale 10 (PSS-10) was administered to a sample of 166 trainee accountants before and after attending an EAP. A paired sample *t*-test was performed to determine any difference in pre- and post-test scores.

**Main findings:**

The study found that attending an EAP led to a statistically significant reduction in the perceived stress levels of trainee accountants ( $t = -3.43$ ;  $p \leq 0.01$ ; small effect size).

**Practical/managerial implications:**

The main finding indicates that auditing firm leadership can improve by promoting greater use of EAPs to lower stress among trainee accountants, benefiting both the group and the organisation.

**Contribution/value-add:**

The study showed that a successful EAP can help trainee accountants handle their stress levels. This insight can guide auditing firms in investing in or improving their existing EAPs.

**Key words:**

Employee Assistance Programme; MANOVA; mental well-being; paired samples stress; stress management; *t*-test; trainee accountants

**Introduction****Orientation**

The modern world is no stranger to significant amounts of stress, which has become a reality in the world of work and can be viewed as having reached endemic proportions (Ozkan & Ozdevecioğlu, 2012; Sharma et al., 2021). Stress can be defined as a feeling of anxiety, nervousness, or changes in one's normal mind and body, which interrupt "normal" functioning (Makhbul et al., 2015; Mayer & Oosthuizen, 2021; Patil & Shahapure, 2021). Daniel (2019) summarised and emphasised how stress is becoming one of the biggest challenges in the workplace for mental, physical and organisational health.

It has been reported that there is a strong link between stress and the negative impact it has on mental well-being (Mayer & Oosthuizen, 2021). In addition, poor mental health can lead to an increase in physical illnesses such as hypertension or lead to burnout and impact severely on life outside of work (Rajgopal, 2010). Tennant et al. (2007) defined mental health as being aware of one's ability to cope with day-to-day stressors, work productively and contribute to society. Positive mental health is sometimes used interchangeably with mental well-being. In addition, Johari et al. (2019) found that stress has strongly been linked to job performance and organisational effectiveness. In order to attain organisational effectiveness, organisations need to consider the behaviour of employees and the context in which the individual has to perform, which can impact their stress levels.

Stress has become a burning issue for especially individuals pursuing careers in the accounting field (Ozkan & Ozdevecioğlu, 2012). Molina-Sanchez et al. (2019) argued that accounting professionals endured elevated stress levels primarily due to the emotional nature required due to the consulting aspect of the role. This requirement often entails navigating complex interpersonal dynamics, managing client expectations, and addressing sensitive financial matters, all contributing to heightened

emotional strain and stress. Apart from occupational demands, the fourth industrial revolution (4IR) has brought about significant changes that require trainees to be adaptable, and failure to adapt to these evolving technological and industry shifts can exacerbate stress levels (Mayer & Oosthuizen, 2021). Smith et al. (2017) found that many who start in the field experience burnout within a short period of time, due to the significant amount of stress, while Kelly and Barrett (2012) stated that this affected trainee accountants to the point where it impacted on their mental and physical well-being, leading to higher resignations.

According to Atai and Özyaral (2021), accounting is one of the most essential careers in any country, as it plays a significant role in stabilising the economy. This became more visible during the COVID-19 pandemic period, when accountants were needed to ensure the smooth running of businesses (Atai & Özyaral, 2021). Due to the nature of this profession and the constant need to be accurate, it makes it a stressful profession that has an impact on professionals' mental health (Atai & Özyaral, 2021).

A solution proposed by Molina-Sánchez et al (2019) would be to add Employee Assistance Programmes (EAPs) as a potential intervention to assist in managing high-stress levels. However, there is no set or standardised EAP that allows an organisation to be confident about its success to combat stress and improve well-being (Edwards & Marcus, 2018). As of 2014, there are on average 500 scientific studies that documented the connection between well-being programmes and managing stress (Ngeno & Sma, 2014). However, there have been limited studies done to determine the impact an EAP has had on the well-being of trainee accountants in the auditing industry.

The current study sought to investigate whether attending an EAP would benefit trainee accountants in managing their stress levels and improving their mental well-being. It will also assist the organisation in the study in understand the benefits of their current EAP and drive any constructive changes that need to be made to improve the effectiveness of their existing trainee accountant EAP.



## **Research purpose and objectives**

The purpose of the current study was to determine whether trainee accountants who participated in an EAP will experience a decrease in their levels of perceived stress.

## **Literature Review**

In the next section, stress will be defined, after which stress in the workplace, stress and mental well-being, EAPs, the contents of the EAP utilised in the current study and the relationship between the attendance of an EAP and the perceived level of stress of participants will be discussed.

### **Defining stress**

Bienertova-Vasku et al. (2020) stated that stress is a term used in numerous settings and is subjective to each individual experience. Therefore, a simple definition is difficult to establish. Bienertova-Vasku et al. (2020) further argued that the definition used for stress was dependent on the field of study. When studying stress from a physiological perspective, it would emphasise stress as being a reaction to a specific situation, while from a biological perspective it would emphasise the environmental factors impacting the living cells, and from a psychological point of view it would emphasise the perception of a negative situation or factors. Kelly and Barrett (2012) simplified the definition as a physiological or psychological response to pressure, demand, or challenges that usually exceeds the individual's ability to cope effectively.

In the current study the definition by Dolan (2007) was used. Although dated, the researcher considered it to be an all-encompassing definition of stress, namely that stress should be defined by looking at the stimulus, the response, and the stimulus-response concept. This simply means that external forces or stimuli cause tension, which influences either a psychological or physiological response, which is the consequence of the relationship between the stimuli and the idiosyncratic response of the individual (Dolan, 2007).

### **Stress in the workplace**

Stress in organisations is becoming a growing concern and its effects become detrimental to these organisations, especially those in developing nations (Elkin &

Rosch, 1990; Ngeno & Sma, 2014; Rajgopal, 2010). Ongori and Agolla (2008) and Rajgopal (2010) stated that stress is a consequence of modern life of trying to balance work with personal and family life. Work-related or occupational stress is a significant cause of poor productivity and a decrease in physical (hypertension and headaches) and mental (anxiety, depression, and loss of concentration) well-being (Makhbul et al., 2015). Chathuranga and Wijesooriya (2021) emphasised that employees' well-being is influenced by numerous factors, the most significant being stress. Stress in the workplace is identified as a considerable issue that organisations should take time to manage (Chathuranga & Wijesooriya, 2021). Kroemer and Kroemer (2001) and Cope (2003) explained that there are three major traits of workplace stress: (1) job stressors that arise due to the demands of the job, (2) the individual's ability to manage the demands, and (3) the mindset of that individual. Dolan's (2007) definition supports this explanation and adds that prolonged and impactful stress, especially unresolved, can lead to an increase in workplace accidents or injuries.

### **Stress and mental well-being**

Tennant et al. (2007) defined mental health as being aware of one's abilities, coping with day-to-day stressors, working productively, and contributing to every aspect of one's life. It has been shown that mental well-being is closely linked to one's overall health, and if low, can lead to burnout (Rajgopal, 2010). According to Sahai and Mahapatra (2020), there are five types of well-being, namely (1) emotional, (2) physical, (3) social, (4) workplace, and (5) mental well-being. What Works Centre for Wellbeing (2021) referred to well-being as a responsive and dynamic term that is not static, but changes as factors and aspects of individuals' lives change. This implies that it determines how people experience their lives - the physical and mental aspects thereof. In the case of trainee accountants, Ongori and Agolla (2008) mentioned how stress has a ripple effect and impacts on their mental well-being. They added that when a trainee's mental well-being is affected, it results in negative thinking, procrastination, decreased productivity, and rigid thinking. Ongori and Agolla (2008) added that accounting trainees should be given the skills needed to take ownership of their stress management, which will have a positive effect on their overall mental well-being.

### **Trainee accountant stress**

Kelly and Barrett (2012) argued that trainee accountants are extremely susceptible to stress, more than any of the other groups in the accounting profession. Trainee accountants embark on a rigorous three-year programme with the goal of attaining registration as a Chartered Accountant of South Africa (CA(SA)), a prestigious designation. However, this title is accompanied by tremendous stress. They frequently endure gruelling hours, often stretching well into the late hours of the night and early mornings. Moreover, they must navigate stringent legislative frameworks and adhere to rigorous quality guidelines, while managing demanding client relationships. This often leads to very clear symptoms of stress (Bressler et al., 2021). Gardner (2017) believed that trainee accountants' ability to manage stress can be perceived as a crucial soft skill, given the intricate nature of their responsibilities. These tasks often demand strong interpersonal skills, as trainees must adeptly handle interactions with clients, supervisors, managers, and various stakeholders both within and outside the firm. Additionally, the author added that emotional intelligence is equally important as a soft skill that should be cultivated (Gardner, 2017). Gardner (2017) added that a method to assist is to include stress management training, which could be the difference between a trainee accounting succeeding or failing to become a CA(SA).

### **Employee Assistance Programmes**

EAPs are workplace programmes used in an organisation to assist troubled employees, resolve problems, motivate employees, provide training and resources as interventions, and lastly, offer counselling support (Long & Cooke, 2023). Long and Cooke (2023) mentioned that one of the philosophies of EAPs is that prevention is the best course of action, as this is a more proactive approach. Soeker et al. (2015) identified that the role of the EAP would be to ensure that employees are able to perform their functions in life optimally in a manner that attracts a more well-balanced lifestyle. Mugari et al. (2014) said that the programme can be as cost-effective as providing resources or training on prevalent topics such as stress. This view is supported by Ananda and Mayangsari (2022), who added that through research, some noticed benefits of EAPs have been increased motivation amongst employees, higher productivity, and an overall happier workforce.

### **Contents of the Employee Assistance Programme utilised in the current study**

To address the high demands and nature of the auditing industry, the current organisation has implemented an EAP which offers counselling and soft skills training interventions. The training involves various topics that influence and impact on trainees' well-being, such as resilience, emotional intelligence, self-care, unconscious bias, and most importantly, stress management. The training is conducted in a hybrid manner, namely virtual, online, and live classes. All initiatives revolve around the trainees' work experience and assist them to adapt to the workplace and their career paths. The programme involves gaining self-awareness into what stress is, how stressed the trainee accountants perceived themselves to be and techniques that they could put in place to reduce their stress. All trainees in the 1st and 2nd year group received the same training, which consisted of a two-hour online session, with study material provided which they had to study on their own after the online session. In addition, the participants received two handouts, one which included blank templates of exercises included in the training that they could utilise to begin self-reflecting. The last handout was a workbook of 15 different techniques that they could use when they are stressed.

### **The relationship between the attendance of an Employee Assistance Programme and the perceived level of stress of participants**

According to Baskar et al. (2021), most companies are interested in the ROI (Return on investment) of EAPs, despite the negative consequences of stress, such as absenteeism, increased mistakes, and demotivation, to name but a few (Baskar et al, 2021). Baskar et al. (2021) further argued that the value of EAPs is often intangible and cannot always be indicated through metrics. Baskar et al. (2021) also noticed a common pattern in research that underutilisation of EAPs can be attributed to uncertainty around the services the EAP provides to the organisation. This observation aligns with similar findings reported by Siyangaphi in 2018. Previous research by Attridge et al. (2009) indicated that 57% of cases who attended an EAP improved their productivity, absenteeism decreased by 50%, and 64% of individuals coped better with their stressors. Sahai and Mahapatra (2020) highlighted the benefits of improved well-being and managing stress, whereas authors such as Chathuranga and Wijesooriya (2021) have debated that ongoing research is required around the impact that culture and employee awareness has on the true experience of an EAP (Chathuranga &

Wijesooriya, 2021). In conclusion, although previous research has indicated that the attendance of EAPs can play a role in improving employee well-being and managing stress, research regarding the effect on trainee accountants' perceived level of stress is lacking.

From the literature review, the following research hypotheses were formulated:

H1: Trainee Accountants who participated in an EAP will experience a decrease in their levels of perceived stress.

H0: Trainee Accountants who participated in an EAP will not experience a decrease in their levels of perceived stress.

## **Research Design**

### **Research approach**

A pre-experimental, quantitative research design was used for this study, specifically the single group pre-test, post-test design, which did not utilise a control group. This entailed using of an online self-report questionnaire to gather data for statistical analysis. This involved assessing a group of individuals before attending an EAP, then attending an EAP, and assessing the same group after attending the EAP (Vogt et al., 2012). The authors added that the benefits of this type of design are that it is simple to implement and changes can be viewed. This design was favoured as it was able to trace the variations that were perceived to occur after the training was implemented, since the design is used to assess changes (Dimitrov & Rumrill, 2003). Additionally, Flannelly et al. (2018) reported that this design is popularly used to evaluate the effectiveness of a training programme.

### **Research method**

#### **Research participants**

The population for this study consisted of approximately 350 trainee accountants in the Audit department of a medium-sized South African auditing firm which provides auditing services throughout the country, and consisted of 1st, 2nd, and 3rd year Trainee Accountants. For the current study, only 1st and 2nd year trainees were

targeted, and 177 1st and 2nd year trainees from across the organisation were interested in participating in the pre-test. However, only 166 from the 177 completed the post-test, constituting the research sample. The 3rd year trainees were excluded due to the complexity of their training, whereas the 1st and 2nd years are fairly equal in exposure. The only noticeable difference was that the 2nd year group had one year of experience compared to the 1st year group. However, this did not create a significant difference between the stress levels of the 1st and 2nd year group, as exposure was the same. The sample method used was non-probability, purposive sampling, which is defined as selecting a sample whose traits are defined for a reason that is related to the current study (Andrade, 2021). The current study only considered trainees who participated in the EAP training and were interested in participating in the study as part of the study sample.

The composition of the sample is presented in Table 3.1.

**TABLE 3.1:** Composition of the research sample (n = 166)

<b>Item</b>	<b>Category</b>	<b>Frequency</b>	<b>Percentage</b>
Gender	Female	111	66.9
	Male	55	33.1
Trainee Year Group	1st Year Trainees	65	39.2
	2nd Year Trainees	101	60.8
Race	African	108	65.1
	Coloured	6	3.6
	Indian	20	12.0
	White	31	18.7
	Other	1	1
Age	21 – 25 years	85	51.2
	26 – 30 years	70	42.2
	31 – 35 years	9	5.4
	36 – 40 years	1	0.6
	41 – 45 years	1	0.6
Office (Region)	Cape Town	29	17.5
	Durban	25	15.1

Gqeberha	16	9.6
Johannesburg	84	50.6
Pretoria	12	7.2

Table 3.1 indicates that the sample consisted of 66.9% females (n = 111) and 33.1% males (n = 55). Most of the respondents were from the 2nd year trainee group, making up 60.8% (n = 101), whereas 39.2% (n = 65) were 1st year trainees. The majority of respondents were African (65.1%), followed by Whites (18.7%). The gender and race composition of the sample is in line with the Black Economic Empowerment (BEE) requirements of the South African government. Regarding age, 51.2% were between the ages of 21 to 25 years and the second largest group was 26 to 30 years. The reason for this is the industry in which the respondents operate, as most of them would enter their training contracts immediately after completing their honours qualifications, as the training programme is a requirement to become a CA(SA) (Terblanche & Waghid, 2020). Additionally, Table 3.1 shows that 50.6% of the respondents work in the Johannesburg office, while the second highest is from Cape Town (17.5%), reflecting that the Johannesburg office is the biggest office in the company, whereas Cape Town is the second biggest.

## Measuring Instruments

### *Biographical Questionnaire*

To gather biographical data and details regarding the composition of the sample, a Biographical Questionnaire (BQ) was developed and utilised. The BQ included questions about gender, race, age, ethnicity, traineeship year group, and their region within South Africa.

### *Perceived Stress Scale 10 (PSS-10)*

The 10-item Perceived Stress Scale (PSS) was developed by Cohen and Williamson (1988) and used in the current study to assess the perceived level of stress of participants before and after they attended an EAP. When developing the PSS, Cohen and Williamson (1988) reported an internal reliability of 0.78, which they considered as adequate. Regarding the validity of the PSS, Cohen and Williamson (1988) reported moderate predictive and concurrent validity. However, Mitchell et al. (2008)

found a higher level of convergent validity and adequate evidence of concurrent validity.

The PSS-10 includes questions about current experiences of stress, feelings, and thoughts during a person's previous month (Lee, 2012). Examples of questions are "In the last month, how often have you felt nervous and 'stressed'?" "In the last month, how often have you felt difficulties were piling up so high that you could not overcome them?" Each item is rated on a 5-point Likert scale, where 0 is "Never", 1 is "Almost Never", 2 is "Sometimes", 3 is "Fairly Often", and 4 is "Very Often". Additionally, the scale makes use of reversed items (questions 4, 5, 7 and 8) and positively stated items and requires the researcher to reverse the scores (Baik et al., 2019; Lee, 2012). Andreous et al. (2011) conducted a study on 941 urban residents in Greece and determined a Cronbach's alpha score of 0.82, which is an acceptable level of reliability suggested by Lakens (2022). In 2021, in a study in the Czech Republic, Figalová and Charvát reported a Cronbach's alpha score of 0.91. Baik et al. (2019) reported that the PSS-10 produced an adequate internal consistency reliability of 0.78 and moderate concurrent criterion validity. Lee (2012) analysed several studies to determine psychometric properties of the scale and found the PSS-10 to be superior to the PSS-14 and PSS-4.

In South Africa, Hamad et al. (2007) conducted a study to determine the social and economic correlates of depressive symptoms and perceived stress on low-income adults using the PSS-10 to measure stress. The study reported a Cronbach's alpha of 0.72, showing an acceptable level of reliability. A more recent study was conducted in 2022 on 444 nursing students using the PSS-10, which reported a Cronbach's alpha of 0.93 (Chachula & Ahmad, 2022). Additionally, this was the first study to measure the construct validity of the PSS-10 using South African nursing students, and the study reported an acceptable construct validity (Pakhomova et al., 2021).

Due to the research results reported above, the PSS-10 was considered to be a reliable and valid instrument for measuring the level of perceived stress in the current study.



## **Research procedure**

Written permission to conduct the research was obtained from the Head of Audit at the firm in the study. Thereafter, ethical clearance was obtained from the Ethics Committee of the Department of Industrial and Organisational Psychology (IOP) at the University of South Africa (Unisa). Once ethical clearance for the study had been received, the study commenced. A third party was used to gather data from the participants to ensure that participants were not coerced into participating due to the researcher working at the organisation. Participants were contacted via e-mail and received a Microsoft Forms link, which included information about the study, informed consent, the PSS-10 and the biographical data. Participants who completed the pre-test needed to attend the two-hour EAP which included stress management training developed by the researcher. Only those who had completed the pre-test and training were contacted to complete the post-test. A total of 166 trainees completed the post-test and participated in the entire process.

## **Ethical considerations**

To ensure that this research conformed to high ethical standards, the researcher ensured the following (Terre Blanche et al., 2011; Khanlou & Peter, 2004):

1. The principles of confidentiality were applied to all processes of this research and the data gathered were stored in a password-encrypted folder.
2. The participants understood the purpose of the study.
3. Participants were made aware that their participation was voluntary and that they could withdraw from the research at any stage. Digital informed consent was received for the pre- and post-tests.
4. The researcher made sure that the third party who communicated to the participants were attentive with any personal information shared for the study.
5. Only participants who signed the informed consent were included in the research.
6. Individual and private support sessions were made available to any participants who required support after partaking in the study.
7. Finally, ensuring that the writing was free of bias to all groups.

Ethical clearance for the study was obtained from the Research Committee of the Department of IOP at Unisa. The approval number was 2023\_CEMS/IOP\_0379.

Written informed consent was obtained from participants before proceeding with the research and this included their right to withdraw from the study at any time. Confidentiality and privacy of the participants was maintained at all times as the questionnaires were anonymously stored on a central server to protect the identity of participants.

### **Statistical analysis**

The IBM Statistical Package for Social Sciences (SPSS) Statistics version 28 was used to analyse all the data. Prior to using the software, data cleaning occurred by determining if any items were missing and highlighting the four questions that needed to be reversed (Items 4, 5, 7 & 8). The findings revealed that four participants failed to answer four different questions; three occurred during the pre-test phase, and one occurred during the post-test phase. Upon further analysis, the missing values were random, and for this reason, the Imputation was performed using the regression method to estimate the mean values to replace the missing responses.

Firstly, descriptive statistics were used to determine the means, standard deviations, skewness, and kurtosis of replies. Secondly, Cronbach's alpha coefficients were used to determine the pre-test and post-test internal consistency of the measuring instrument used. According to Aithal and Aithal (2020), a Cronbach alpha coefficient of at least 0.7 is considered adequate for the reliability of an instrument, while above 0.7 is considered high internal consistency. Thirdly, a paired *t*-test was performed to determine differences in the means between pre-test and post-test data. The cut-off score used to determine statistical significance was  $p \leq 0.01$  (Aithal & Aithal, 2020). Kraft (2018), Lakens (2022) and Sawilowsky (2009) cited the default benchmarking proposed to evaluate the practical effect size, which is as follows:  $d < 0.2 =$  Very small,  $0.2 \leq d < 0.5 =$  Small,  $0.5 \leq d < 0.8 =$  Medium and  $d \geq 0.8 =$  Large. Kraft (2018) further added that research is starting to propose that effect sizes between 0.20 and 0.25 are considered substantial enough to hold significant educational elements. Finally, a Univariate Multivariate Analysis of Variance (MANOVA) was conducted to determine whether there were any statistically significant differences between the different biographical groups of trainee accountants (gender, trainee year group, race, and age) and their perceived stress levels after attending an EAP.

## Results

### Descriptive statistics

Descriptive statistics were calculated for the PSS-10 pre- and post-test scores as indicated in Table 3.2.

**TABLE 3.2:** Descriptive statistics for the Perceived Stress Scale Scores (n = 166)

	<b>Mean</b>	<b>SD</b>	<b>Skewness</b>	<b>Kurtosis</b>
PSS Pre-test scores	24.60	6.36	-0.06	0.06
PSS Post-Test Scores	22.80	6.53	-0.29	-0.05

The mean values reflect the average effects level, indicating a slight decrease from 24.60 before training to 22.80 after training. Skewness and kurtosis values were used to test for normality. According to Hair et al. (2022), skewness and kurtosis values between -1 and 1 indicate that the data are normally distributed. In Table 3.2, the skewness indicates a slight leftward skew in both cases, suggesting a tendency towards lower effect levels. Furthermore, negative kurtosis (-0.05) for post-training implies a distribution less peaked and with thinner tails, signifying a broader range of effect levels. These findings collectively suggest that while the EAP training may have led to a decrease in the average effect level, it also potentially contributed to a more diverse range of outcomes among participants.

### Reliability of the Perceived Stress Scale

Table 3.3 indicates the pre-test and post-test reliability statistics of the PSS-10.

**TABLE 3.3:** Reliability statistics for the 10-Item PSS (n=166)

	<b>Cronbach's alpha</b>
Pre-Test PSS	0.83
Post-Test PPS	0.84

The reliability coefficients (Cronbach's alpha) of 0.83 for the pre-test and 0.84 for the post-test indicate a high level of internal consistency in the measurements, as suggested by Aithal and Aithal (2020). As such, the PSS-10 was considered to be a

reliable instrument for measuring the pre-test and post-test scores of participants in this study.

### Paired sample *t*-test

The purpose of a paired sample *t*-test, also known as the *t*-test for dependent means, is to determine if there is a significant difference between the means of the scores of two related groups (Novia et al., 2024). Table 3.4 indicates the results of the paired sample *t*-test calculations.

**TABLE 3.4:** Results of the Paired Samples *t*-test Calculations (n = 166)

PSS Scores		Mean	SD	Std. Error Mean			
Pre-test		24.60	6.35	0.49			
Post-test		22.80	6.53	0.50			
Paired Differences			95% Confidence Interval of the Difference				
M	SD	Std Error Mean	Lower	Upper	t	df	Sig.
-1.79	6.76	0.52	-2.83	-0.76	-3.43	165	0.001

Table 3.4 indicates a reduction on the PSS-10 scores from the pre-intervention assessment (M = 24.60, SD = 6.39) to the post-intervention assessment (M = 22.80, SD = 6.53) of the two samples, and this reduction is statistically significant ( $t = -3.43$ ,  $p \leq 0.01$ ).

Table 3.5 indicates the results of the paired sample *t*-test practical effect size calculations. The purpose of doing this calculation was to assist in understanding the magnitude of difference found in the results (Kang, 2021).

**TABLE 3.5:** Paired Samples Practical Effect Sizes (n = 166)

Cohen's <i>d</i>		95% Confidence Interval	
Standardised	Point Estimate	Lower	Upper
6.76184	-0.27	-0.42	-0.11

As indicated in Table 3.5, the effect size of the reduction in the means of the two samples, as denoted by Cohen's *d*, was calculated to be -0.27. This indicates that although there was a decrease in the perceived stress scores from the pre-intervention to the post-intervention, the practical effect size of this decrease can be classified as small (Kraft, 2018; Lakens, 2022).

### **Results of the Univariate Multivariate Analysis of Variance (MANOVA) on the biographical groups**

To determine whether there were any statistically significant differences between the different biographical groups of trainee accountants (gender, trainee year group, race, and age), and their perceived stress levels after attending an EAP, a Univariate MANOVA was conducted. A Univariate MANOVA was considered appropriate as it extends the capabilities of a normal Analysis of Variance (ANOVA) by allowing for the simultaneous analysis of multiple continuous dependent variables (Hassan, 2024; Smith et al., 2020).

Before conducting the Univariate MANOVA on the four biographical groups, they were consolidated as follows: the Coloured (n = 6) and Other (n = 1) categories of the Race biographical group were excluded, due to the small nature of the sample. Therefore, the sample on which the Univariate MANOVA was conducted consisted of 159 participants. Additionally, for the biographical age group, the five original categories were collated into two groups, namely Group 1 ≤ 25 years old and Group 2 > 25 years old, to ensure the size was more statically relevant. This can be seen in Table 3.6.

**TABLE 3.6:** Sample for the Univariate MANOVA Conducted on the Four Biographical Groups (n = 159)

<b>Biographical group</b>	<b>Category</b>	<b>Total</b>
Gender	Female	107
	Male	52
Trainee year group	1st year	63
	2nd year	96
Race	African	108
	Indian	20
	White	31
Age	Group 1: ≤ 25 years old	83
	Group 2: > 25 years old	76

Once the four biographical groups were consolidated, Levene's Test of Equality of Error Variances was conducted to determine significance, allowing to advance to a MANOVA analysis. The test was used to determine if the variance between the four biographical groups was the same (Purnama et al., 2020). Tabachnick and Fidell (2013) stated that Levene's test is conducted before the MANOVA to ensure the reliability of the results obtained from the MANOVA. The criteria used were that if the significance level was  $\leq 0.05$ , then the intergroup data variants were different; whereas if the significance was  $> 0.05$ , then the intergroup data variants were the same. Table 3.6 indicates that the assumption of equal variance between the groups was met ( $p = 0.72$ , which is  $>0.05$ ).

**TABLE 3.7:** Levene's Test of Equality of Error Between the Four Biographical Groups

<b>F</b>	<b>df 1</b>	<b>df 2</b>	<b>P</b>
0.81	23	135	0.72

Having established the assumption of equal variance between the four biographical groups, tests of between-subjects effects were conducted on the four groups. As indicated in Table 3.8, the trainee year biographical group had a statistically significant effect on scores ( $F = 7.84$ ;  $p = 0.006$ ), as did the race biographical group ( $F = 4.82$ ,  $p = 0.009$ ). However, gender ( $F = 0.23$ ,  $p = 0.635$ ) and age ( $F = 2.68$ ,  $p = 0.104$ ) were not

statistically significant. Due to the insignificant effect of gender and age on scores, a MANOVA was not conducted on these two biographical groups.

**TABLE 3.8:** Tests of Between-Subjects Effects of the Four Biographical Groups

Source	Type III Sum of Squares	Df	Mean Square	F	Sig.	Partial Eta Squared
Corrected Model	753.76	5	150.75	3.50	0.005	0.103
Intercept	335.54	1	335.54	7.80	0.006	0.048
Gender	9.72	1	9.72	0.23	0.635	0.001
<b>Trainee Year Group</b>	337.38	1	337.38	7.84	<b>0.006</b>	0.049
<b>Race</b>	414.54	2	207.27	4.82	<b>0.009</b>	0.059
Age	115.42	1	115.42	2.68	0.104	0.017

After the results as indicated in Table 3.8 of the between-subjects effects were obtained, a MANOVA was conducted to examine the main effects of the year groups on the difference between the pre- and post-test PSS-10 scores. These results are indicated in Table 3.9.

**TABLE 3.9:** Univariate MANOVA: Difference in Scores between the Year Groups

	1st Year Trainees	2nd Year Trainees	Mean difference
Mean	-0.04	-3.49	3.10
Standard Error	1.00	0.761	1.107
p-value	0.006		

Table 3.9 indicates that the mean difference score for the 1st Year Trainees was -0.04, and for the 2nd Year Trainees it was -3.49, with a mean difference of 3.10 and a significance level of 0.006. Therefore, the 2nd Year Trainees had the highest decrease in PSS-10 score compared to the 1st Year Trainees.

A MANOVA was also conducted to examine the main effects of the race groups on the difference between the pre- and post-test PSS-10 scores. These results are indicated in Table 3.10.

**TABLE 3.10:** Univariate MANOVA: Difference in Scores between the Race Groups

Race group	M of group	Vs African race group	Vs Indian race group	Vs White race group
African	-1.71	-	M difference = 3.30 ( $p = 0.136$ )	M difference = -2.60 ( $p = 0.195$ )
Indian	-5.01*	M difference = -3.30 ( $p = 0.136$ )	-	M difference = -5.90 ( $p = 0.007$ )
White	0.89	M difference = 2.60 ( $p = 0.195$ )	M difference = 5.90 ( $p = 0.007$ )	-

\* = significant at the 0.05 level (2-tailed)

Table 3.10 indicates that the African race group had a statistically insignificant decrease in post-PSS-10 scores ( $M = -1.71$ ), the Indian race group had a statistically significant decrease in post-PSS-10 scores ( $M = -5.01$ ), while the White race group had a statistically insignificant increase in post-PSS-10 scores ( $M = 0.89$ ). Table 3.9 also indicates that there was a statistically insignificant difference between the means of the African race group scores and the Indian race group scores ( $p = 0.136$ ) and the White race group scores ( $p = 0.195$ ). However, there was a statistically significant difference between the means of the Indian and White race group scores ( $-5.90$ ;  $p = 0.007$ ).

## Discussion

### Outline of the results

The purpose of this study was to determine the impact of an EAP on the perceived stress levels of trainee accountants. Specifically, the stated hypotheses were the following:

H1: Trainee Accountants who participated in an EAP will experience a decrease in their levels of perceived stress.



H0: Trainee Accountants who participated in an EAP will not experience a decrease in their levels of perceived stress.

The results indicate that the PSS-10 used in the study has an acceptable level of internal consistency among trainee accountants in a South African auditing firm. The results also indicated a statistically significant reduction of small effect size in the perceived stress levels of trainee accountants following the attendance of an EAP ( $t = -3.43, p \leq 0.01$ ). These results support H1, which was accepted, while H0 was rejected.

The reduction in perceived stress levels of trainee accountants after attending an EAP in the current study is supported by previous research conducted by Yu et al. (2009), Dickerson et al. (2012), Clavell (2012), Edwards and Marcus (2018), Nunes et al. (2018) and Bouzikos et al. (2022), who all identified positive changes amongst employees who had attended an EAP. These studies utilised different research methods, such as pre-test and post-test designs (Edwards & Marcus, 2018) or comparing attendance of the EAP versus non-attendance (Azad et al., 2020; Nunes et al., 2018). The consistent trend across these studies revealed a reduction in absenteeism, enhanced mental, physical, and emotional well-being among employees, increased job satisfaction, and improved stress management (Azad et al., 2020; Bouzikos et al., 2022; Dickerson et al., 2012; Ozkan & Ozdevecioğlu, 2013). Yu et al. (2009) investigated high-tech employees, who encounter similar pressures to those in the accounting field and observed that as stress levels increased, the EAP's effectiveness in managing and alleviating stress also increased. This is consistent with a more recent study by Attridge (2019), who also found that when employees attend an EAP, workplace distress decreases, resulting in better stress management.

The MANOVA results, aimed at assessing potential differences among the four biographical groups, revealed significance in two out of the four groups (trainee year group and race), while the remaining two showed no significance. Consequently, a MANOVA was not pursued for gender and age due to their lack of significant effects following EAP attendance. However, further exploration was undertaken regarding the trainee year group and race. Regarding the trainee year group, the results of the current study indicated that the 2nd year trainee group showed a higher decrease in

their PSS-10 scores than the 1st year trainee group. Viviers (2016) highlighted that soft skills, such as pervasive skills, are not typically emphasised during accountants' studies, as they tend to prioritise technical skills. Consequently, freshly graduated trainees may prioritise technical skills over stress management training. In contrast, the 2nd year trainee group, having experienced more stress, likely recognises the importance of non-technical training, such as stress management. This is further supported by a study on Jordanian students and professionals, where the professionals highlighted the importance of soft skills, whereas the students emphasised the importance of technical skills (Asabeh et al., 2023). Additionally, Lansdell et al. (2019) found that newly qualified accountants in South Africa valued soft skills development, showing that the more time spent in the profession, the more important training such as stress management became.

Regarding the race biographical group, results indicate that the African group showed a decrease in PSS-10 scores, but this was not statistically significant. The research literature indicated that few available stress and EAP studies focused on race and specifically the African ethnicity, as supported by Kalinowski et al. (2021). A previous and older study on African groups was done in early 2002 by Van Zyl, who found that African groups hid their high stress more, as they have higher emotional defensiveness coping strategies such as withdrawing. A more recent study by Kalinowski et al. (2021) found that interventions targeting female African groups were significant in assisting them to manage their stress levels.

The Indian race group showed a statistically significant decrease in PSS-10 scores, which indicated that the attendance of the EAP by the Indian group led to a significant decrease in their perceived stress levels. Masi and Tisone (2010) noted that individuals of Indian ethnicity value learning and actively seek opportunities for self-improvement, which could explain the enhanced post-test scores observed among this biographical group. This view is supported by Burke et al. (2008), who found that the Indian group related their job satisfaction to receiving continuous training.

The White race group showed an increase in PSS-10 scores, although insignificant. This indicated that the attendance of the EAP by the White group led to an increase in their perceived stress levels. This contradicts the findings by Coles (2019), who found

that White participants utilised the EAP more than other racial groups, thus finding more benefits. However, a recent study conducted by Brown et al. (2020) in America found that the White race group was more affected by stressors than the other race groups. This supports the view of Franklin-Jackson and Carter (2007), who argued that race-related stress is a factor that needs to be considered, as it has a specific impact on mental well-being. Ng et al. (2020) added to the above by researching 527 working professionals and found that the White employees experience more negative psychological effects, such as higher stress and lower job satisfaction due to their race.

In conclusion, the findings from this study suggest that participation in an EAP has a positive impact on reducing perceived stress levels among trainee accountants as a group within a South African auditing firm. Specifically, 2nd year trainees reported a greater decrease in perceived stress levels than their 1st year counterparts, while the Indian biographical group experienced a significant reduction in perceived stress levels after attending an EAP, with the White biographical group experiencing an increase in perceived stress levels after attending an EAP.

### **Practical implications**

The current study has established a clear relationship between participation in EAPs and decreases in perceived stress levels of trainee accountants. The practical implications of these findings are significant, as they highlight the importance for organisations to recognise the value of EAPs in managing trainee accountant stress, even if immediate ROI may not be apparent. It underlines the necessity for leadership to take proactive steps in promoting and supporting EAP utilisation amongst trainee accountants. Leadership support can contribute to fostering a healthier and more productive work environment, benefiting both trainee accountants and the organisation.

### **Limitations and recommendations**

To assess the results of the present study comprehensively, several important limitations were identified that could have influenced the overall outcomes. It is essential to interpret the results within the context of these limitations:

1. The intervention: While the current study revealed a statistically significant reduction in stress post-intervention, the effect size was classified as small. This raises questions about whether the observed decrease in stress could have been greater if the stress-management training provided as part of the EAP was more effective. Factors such as the frequency and content of the training, including the absence of follow-up sessions before the post-test, could have influenced the outcomes. Only a single training session was conducted, and the lack of prolonged contact sessions may have impacted on the effectiveness of the intervention. Moreover, the content of the programme primarily focused on introducing stress-related concepts such as burnout, resilience, and time management, along with self-study and reflection exercises. The extent of participants' commitment to these exercises and the time invested in completing them remain unknown.
2. Literature: Most research conducted on this topic focused on professions such as nursing, leading to a lack of dated literature addressing stress amongst the trainee accountant group, both internationally and within South Africa.
3. Language: The questionnaire used in the study was administered in English, despite the fact that the majority of participants' native language was not English. This language barrier may have had an effect on participants' comprehension of the questionnaire items, potentially affecting the accuracy of their responses.
4. Generalisation: The study was confined to the auditing profession in South Africa. The generalisation of the results to other professions should be done with caution.
5. Perceptions: The study made use of a self-report instrument to assess the perceived levels of stress. Self-report questionnaires depend on respondents giving true accounts of their experiences, activities, and perceptions. However, because of memory biases, cognitive limits, or misinterpretations of the questionnaire items, respondents might not always recall or report facts

accurately. This may result in data obtained from self-report measures being inaccurate.

What makes the current study unique is that no notable South African studies could be found that investigated the link between the impact of EAP on the perceived stress of trainee accountants. Further exploration into the effectiveness of EAP interventions on various dimensions of stress management within this profession could yield valuable insights for both practitioners and organisations. Other research could look at increasing the training frequency received and include contact sessions to determine commitment to the self-reflection exercises. Lastly, future researchers can spend more time exploring the effects of biographical characteristics on trainee accountants' experience of the EAP, especially the African race group. This investigation will allow for a better understanding in order to develop more tailored interventions to better support trainee accountants to navigate stress and their profession.

Recommendations are that future research should investigate whether more intense and longer stress-management training during an EAP could have a greater effect on the perceived stress levels of participants than obtained in the current study. Secondly, similar studies should be conducted on other professions besides the accounting profession to obtain a more generalisable view of the effect of EAPs on the perceived levels of stress. Lastly, it is recommended that future studies should give more emphasis to the effect of EAPs on different biographical groups, especially on the different race groups.

## **Conclusion**

The current study indicated that the level of stress of trainee accountants in a South African accounting firm can be reduced by stress reduction techniques that are taught during an appropriately developed EAP. The accounting profession in South Africa could use these results to assist their trainee accountants in managing stress throughout their training to ensure that their mental well-being and success as trainee accountants remain intact.

## References

- Ananda, M., & Mayangsari, D. (2022). The significant role of Employee Assistant Program (EAP) in company's sustainability: Assessing mental health using MMPI 2. *International Conference on Psychology, Mental Health, Religion, and Spirituality*, 1(1), 92-99.
- Aithal, A., & Aithal, S. (2020). Development and validation of survey questionnaire and experimental Data – A systematical review-based statistical approach. *Munich Personal RePEc Archive*, 18(37), 1-18.
- Andrade, C. (2021). The inconvenient truth about convenience and purposive samples. *Indian Journal of Psychological Medicine*, 43(1), 86-90.
- Andreou, E., Alexopoulos, E. C., Lionis, C., Varvogli, L., Gnardellis, C., Chrousos, G. P., & Darviri, C. (2011). Perceived Stress Scale: Reliability and validity study in Greece. *International Journal of Environmental Research and Public Health*, 8(8), 3287-3298. <https://doi.org/10.3390/ijerph8083287>
- Asabeh, S. A., Alzboon, E., Alkhalileh, R., Alshurafat, H., & Amosh, H. A. (2023). Soft skills and knowledge required for a professional accountant: Evidence from Jordan. *Cogent Education*, 10(2), 1-20.
- Atai, G., & Ozyaral, O. (2021). Study on factors affecting accountants job stress: Focusing on self-efficacy, job satisfaction and work engagement. *Revista Argentina de Clínica Psicológica (Argentine Journal of Clinical Psychology)*, 30(1), 587-595.
- Attridge, M. (2019). A global perspective on promoting workplace mental health and the role of employee assistance programs. *American Journal of Health Promotion*, 34(4), 622-627.
- Attridge, M., Amaral, T., Bjornson, T., Goplerud, E., Herlihy, P., McPherson, T., Paul R., Routledge, S., Sharar, D., Stephenson, D., & Teems, L. (2009). EAP effectiveness and ROI. *EASNA Research Notes*, 1(3), 1-5.
- Azad, E., Hassandvand, B., & Eskandari, M. (2022). Effectiveness of a training program based on stress management on NEDSA staff and line staff. *Safety and Health at Work*, 13, 235-239.
- Baik, S., Fox, R., Mills, S., Roesch, S., Sadler, G., Klonoff, E., & Malcarne, V. (2019). Reliability and validity of the Perceived Stress Scale-10 in Hispanic Americans with English or Spanish language preference. *Journal of Health Psychology*, 24(5), 628-639.

- Baskar, K., Shinde, E. M. B., & Srinivasan. (2021). Promoting mental well-being through Employee Assistance Programmes. *NHRD Network Journal*, 14(1), 64-82.
- Bienertova-Vasku, J., Lenart, P., & Scheringer, M. (2020). Eustress and distress: Neither good nor bad, but rather the same? *Bioessays Journal*, 42, 1-5.
- Bouzikos, S., Afsharan, A., Dollard, M., & Brecht, O. (2022). Contextualising the effectiveness of an employee assistance program intervention on psychological health: The role of corporate climate. *International Journal of Environmental Research in Public Health*, 19(9), 5067-5078.
- Bressler, L., Pence, D., & Bressler, M. S. (2021). Debits, credits, and yoga, oh my! Mindfulness and the anxious accountant. *Journal of Finance and Accountancy*, 30(1), 1-10.
- Brown, L. L., Mitchel, U. A., & Ailshire, J. A. (2020). Disentangling the stress process: Race/ethnic differences in the exposure and appraisal of chronic stressors among older adults. *Journal of Gerontology Psychological Sciences*, 75(3), 650-660.
- Burke, S. C., Priest, H. A., Upshaw, C. L., Salas, E., & Pierce, L. (2008). A sensemaking approach to understanding multicultural teams: An initial framework. In Stone, D. L., & Stone-Romero, E. F., (Eds.), *The influence of culture on human resource management processes and practices* (pp. 85-114). Psychology Press.
- Chachula, K. M., & Ahmad, N. (2022). Professional quality of life, stress, and trauma in nursing students: Before and during the novel coronavirus pandemic. *Psychological Trauma: Theory, Research, Practice, and Policy*, 14(8), 1333–1337.
- Chaturanga, N., & Wijesooriya, R. (2021). Job stress and organizational level factors: Sri Lankan experience. *Research and Review: Human Resource and Labour Management*, 2(2), 44-57.
- Cohen, S., & Williamson, G. (1988). Perceived stress in a probability sample of the United States. In S. Spacapan, & S. Oskamp, (Eds.). *The social psychology of health: Claremont symposium on applied psychology*. Sage
- Coles, C. N. (2019). *The effect of Employee Assistance Programs (EAPs) on behavioral healthcare utilization: The role of race/ethnicity* [Unpublished doctoral thesis, University of California].

- Cope, C. M. (2003). *Occupational stress, strain and coping in a professional Accounting organisation's*. [Unpublished Master's thesis, University of South Africa].
- Daniel, C. O. (2019). Effects of job stress on employee's performance. *International Journal of Business, Management and Social Research*, 6(2), 375-382.
- Dickerson, S. J., Murphy, M. W., & Clavelle P. R. (2012). Work adjustment and general level of functioning pre- and post-EAP counseling. *Journal of Work Behaviour and Health*, 27, 217–226.
- Dimitrov, M. D., & Rumrill, P. D. (2003). Pretest-posttest designs and measurement of change. *Speaking of Research*, 20, 159-165
- Dolan, S. L. (2007). *Stress, self-esteem, health and work*. Palgrave MacMillan.
- Edwards, A. V., & Marcus, S. (2018). Employee perceptions of well-being programs. *Journal of Social, Behavioral, and Health Science*, 12(1), 100-113.
- Elkin, A. J., & Rosch, P. J. (1990). Promoting mental health at the workplace: The prevention side of stress management. *Occupational Medicine (Philadelphia, Pa.)*, 5(4), 739-754.
- Figalová, N., & Charvát, M. (2021). The Perceived Stress Scale: Reliability and validity study in The Czech Republic. *Československá psychologie (Czechoslovakian psychology)*, 65(1), 46-59.
- Flannelly, K. J., Flannelly, L. T., & Jankowski, K. R. B. (2018). Threats to the internal validity of experimental and quasi-experimental research in healthcare. *Journal of Health Care Chaplaincy*, 1, 1–24.
- Franklin-Jackson, D., & Carter, R. T. (2007). The relationships between race-related stress, racial identity, and mental health for black Americans. *Journal of Black Psychology*, 33(1), 5-26.
- Gardner, T. A. (2017). Exploring the Importance of Soft Skills Training for Accountants [Unpublished doctorate thesis, Walden University].
- Hair, J., Black, W. C., Babin, B. J. & Anderson, R. E. (2022). *Multivariate data analysis* (8th ed.). International Edition: Cengage Learning.
- Hamad, R., Fernald, L., Karlan, D., & Zinman, J. (2007). Social and economic correlates of depressive symptoms and perceived stress in South African adults. *Journal of Epidemiol Community Health*, 62, 538-544.  
<https://doi:10.1136/jech.2007.066191>



- Hassan, M. (2024). *MANOVA (Multivariate Analysis of Variance) – Method & Examples*.  
<https://researchmethod.net/manova/#Advantages%20of%20Manova>
- Johari, R. J., Ridzoan, N. S., & Zarefar, A. (2019). The influence of work overload, time pressure and social influence pressure on auditors' job performance. *International Journal of Financial Research*, 10(3), 88-106.
- Kang, H. (2021). Sample size determination and power analysis using the G\*Power software. *Journal of Educational Evaluation for Health Professions*, 18(17), 1-12.
- Kalinowski, J., Kaur, K., Newsome-Garcia, V., Langford, A., Kalejaiye, A., Viera, D., Izeogu, C., Blanc, J., Taylor, J., Ogedegbe, O., & Spruill, T. (2021). Stress interventions and hypertension in Black women. *Women's Health*, 17, 1-14.
- Kelly, T., & Barrett, M. (2012). The leading causes and potential consequences of occupational stress: A study of Irish trainee accountants. *Accounting Finance & Governance Review* 18(2), 31-55.
- Khanlou, N., & Peter, E. (2004). Participatory action research: Considerations for ethical review. *Journal of Social Science & Medicine*, 60(10), 2333-2340.
- Kim, S. (2013). Stress reduction and wellness. *Faculty Works: Music Therapy*, 10, 797- 839.
- Kraft, M. A. (2018). *Interpreting effect sizes of education interventions* [Unpublished doctorate thesis, Brown University].
- Kroemer, A. D., & Kroemer, K. H. E. (2017). *Office Ergonomics: Ease and Efficiency at work* (2nd Ed.). CRC Press.
- Lakens, D. (2022). Sample size justification. *Collabra Psychology*, 8, 1-32.
- Lansdell, P., Marx, B., & Mohammadali-Haji, A. (2019). Professional skills development during a period of practical experience: Perceptions of accounting trainees. *South African Journal of Accounting Research*, 34(4) 1-25.
- Lee, E. (2012). Review of the psychometric evidence of the perceived stress scale. *Asian Nursing Research (Korean Society of Nursing Science)*, 6(4), 121-128.
- Long, T., & Cooke, F. L. (2023). Advancing the field of employee assistance programs research and practice: A systematic review of quantitative studies and future research agenda. *Human Resource Management Review*, 33(1), 1-16.

- Makhbul, Z. M., Senik, Z. C., & Abdullah, N. L. (2013). Ergonomics and stress at the workplace: Engineering contributions to social sciences. *Jurnal Pengurusan/UKM Journal of Management*, 37, 125-131.
- Masi, D. A., & Tisone, C. (2010). *The 4th international employee assistance compendium*. Masi Research Consultants, Inc.
- Mayer, C., & Oosthuizen, R. (2021). Occupational stress in South Africa from the past to the fourth industrial revolution. In K. Sharma, C. Cooper, & D. Pestonjee, *Organizational stress around the world: Research and practice* (pp. 284-03). Routledge.
- Mitchell, A. M., Crane, P. A., & Kim, Y. (2008). Perceived stress in survivors of suicide: psychometric properties of the Perceived Stress Scale. *Research in Nursing & Health*, 31, 576–585.
- Molina-Sanchez, H., Ariza-Montes, A., Ortiz-Gomez, M., & Leal-Rodriguez, A. (2019). The subjective well-being challenge in the accounting profession: The role of job resources. *International Journal of Environmental Research and Public Health*, 16, 1-17.
- Mugari, E. L., Mtapuri, O., & Rangongo, M. (2014). Employee Assistance Programme: The Case of a Local Municipality in South Africa. *Journal of Social Sciences*, 39(3), 257-263.
- Ng, E. S., Sears, G. J., & Bakkaloglu, M. (2020). White and minority employee reactions to perceived discrimination at work: Evidence of white fragility? *International Journal of Manpower*, 42(2), 661-682
- Ngeno, W. K., & Sma, M. (2014). Critical review of literature of employee wellness programs in Kenya. *International Journal of Research In Social Sciences*, 4(8), 32-41.
- Novia, E., Sudirman, A., & Novari, A. F. (2024). The effect of cue card media towards students' vocabulary mastery at the eight grade of SMP IT Daarul Uzma Picung in Academic Years 2023/2024. *Journal of Education*, 6(3), 16111-16121.
- Nunes, A. P., Richmond, M. K., Pampel, F. C. & Wood, R. C. (2018). The effect of employee assistance services on reductions in employee absenteeism. *Journal of Business Psychology*, 33, 699-709.
- Ongori, H., & Agolla, J. E. (2008). Occupational stress in organizations and its effects on organizational performance. *Journal of Management Research*, 8(3), 123-135.

- Ozkan, A., & Ozdevecioglu. (2013). The effects of occupational stress on burnout and life satisfaction: A study on accountants. *Quality Quantity*, 47, 2785-2798.
- Pakhomova, T. E., Dietrich, J. J., Closson, K., & Smit, A, J. (2021). Intimate partner violence, depression, and anxiety are associated with higher perceived stress among both young men and women in Soweto and Durban, South Africa. *Frontiers in Reproductive Health*, 3, 1-12.
- Patil, A., & Shahapure, S. H. (2021). Study on preventive way of stress management in workplace. *Ilkogretim Online - Elementary Education Online*, 20, 391-395.
- Purnama, D. H., E, Ernalida, E., & Sununianty, V. V. (2020). Social alienation of students in Palembang. *Advances in Social Science, Education and Humanities Research*, 513(1), 203-208.
- Rajgopal, J. (2010). Mental well-being at the workplace. *Indian Journal of Occupational, Environmental and Medical*, 14(3), 63-65.
- Sahai, A., & Mahapatra, M. (2020). Subjective well-being at workplace: A review on its implications. *Journal of Critical Reviews*, 7(11), 807- 810.
- Sawilowsky, S. S. (2009). New effect size rule of thumb. *Journal of Modern Applied Statistical Methods*, 8(2), 597-59.
- Sharma, K., Cooper, C., & Pestonjee, D. (2021). *Organizational stress around the world: Research and practice*. Routledge.
- Siyangaphi, T. (2018). *The effectiveness of employee assistance programme and its contribution in the improvement of employee productivity in the department of health, O.R Tambo district: A case study of forensic pathology laboratory* [Unpublished Master's thesis, University of Fort Hare].
- Smith, K., Emerson, D., & Everly, G. (2017). Stress arousal and burnout as mediators of role stress in public accounting. *Advances in Accounting and Behavioural Research*, 20, 79-117.
- Smith, K. N., Lamb, K. N., & Henson, R. K. (2020). Making meaning out of MANOVA: The need for multivariate post hoc testing in gifted educational research. *Gifted Child Quarterly*, 64(1), 41-55.
- Soeker, S., Matimba, T., Machingura, L., Msimango, H., Moswaane, B., & Tom, S. (2015). The challenges that employees who abuse substances experience when returning to work after completion of employee assistance programme (EAP). *Work*, 53(3), 569-584.

- Tabachnick, B. G., & Fidell, L. S. (2013). *Using multivariate statistics* (6th ed). Pearson.
- Terblanche, L., Gunya, T., Maruma, M., Mbuyisa, K., Maseko, T., Mojapelo, K., Myeni, N., Pretorius, M., & Tyson, W. (2021). Employee Assistance Programmes and occupational social work: Interrelated with distinct features. *Social Work/Maatskaplike Werk*, 57(1), 16-36.
- Tennant, R., Goens, C., Barlow, J., Day, C., & Stewart-Brown, S. (2007). A systematic review of reviews of interventions to promote mental health and prevent mental health problems in children and young people. *Journal of Public Mental Health*, 6(1), 25-32.
- Terre Blanche, M., Durrheim, K., & Painter, D. (2011). *Research in practice: Applied methods for the social sciences* (2nd ed.). University of Cape Town.
- Terblanche, & Waghid, (2020).
- Van Zyl, E. (2002). The measurement of work stress within South African companies: A luxury or necessity? *South African Journal of Industrial Psychology/Suid-Afrikaanse Tydskrif vir Bedryfsielkunde*, 28(3), 26-31.
- Viviers, H. A. (2012). Taking stock of South African accounting students' pervasive skills development: Are we making progress? *South African Journal of Higher Education*, 30 (2), 242-263.
- Vogt, P. W., Gardner, D. C., & Haeffele, L. M. (2012). *When to use what research design*. The Guilford Press.
- What Works Centre for Wellbeing. (2021). *What is wellbeing?* <https://measure.whatworkswellbeing.org/wellbeing-explained/>
- Yu, M., Lin, C., & Hsu, S. (2009). Stressors and burnout: The role of employee assistance programs and self-efficacy. *Social Behavior and Personality*, 37(3), 365-378.

## **CHAPTER 4: CONCLUSIONS, LIMITATIONS AND RECOMMENDATIONS**

### **4.1 INTRODUCTION**

The final chapter of the dissertation discusses the study's conclusions, limitations, and recommendations. The chapter starts with a discussion of the conclusions regarding the research aims, followed by the study's limitations. The chapter concludes with recommendations for future research, the participating organisation and the field of IOP.

### **4.2 CONCLUSIONS REGARDING THE AIMS OF THE STUDY**

#### **4.2.1 Conclusions regarding the specific theoretical aims of the study**

The study had the following theoretical aims:

- To conceptualise stress and its constructs from a theoretical perspective.
- To investigate what aspects are typically presented in EAPs.
- To investigate the theoretical relationship between the attendance of an EAP and the perceived level of stress.

##### *4.2.1.1 The first literature aim: To conceptualise stress and its constructs from a theoretical perspective*

The first theoretical aim was achieved in Chapter 2 of this study, and the following conclusions can be drawn:

- The origins of stress date back to the time of Aristotle and Hippocrates (Fink, 2010), and one of the first known definitions of stress dates to ancient China (Ozkan & Ozdevecioğlu, 2013).
- Due to the intangibility, complexity, and multidimensionality, an agreed-upon definition has not been reached (Ozkan & Ozdevecioğlu, 2013).
- Dolan's (2007) definition of stress was considered all-encompassing, defining it as external forces or stimuli causing tension that influences either a

psychological or physiological response, being the consequence of the relationship between the stimuli and the idiosyncratic response of the individual.

- Two prominent stress theories are significant: the interactional theory (Butt, 2009) and the transactional theory of stress (Haque & Aston, 2016). These theories collectively explore the influence of both external and internal environments on stress.
- Several conceptual frameworks can be used to understand the relationship between stress and its impact. These are The Demands-Resources-Individual Effects model of stress (DRIVE) (Mark & Smith, 2008), the Person-Environment Fit model of stress (P-E Fit) (Dewe et al., 2012), the Job Demand-Control (JD-C) model (Karasek, 1979), and the Effort-Reward Imbalance (ERI) model of stress.
- Stress in the workplace has been identified as a considerable issue that organisations should take time to manage (Chathuranga & Wijesooriya, 2021).
- Kroemer and Kroemer (2001) and Cope (2003) explained that there are three major traits of workplace stress: (1) job stressors that arise due to the demands of the job, (2) the individual's ability to manage the demands, and (3) the mindset of that individual.

#### *4.2.1.2 The second literature aim: To investigate what aspects are typical presented in EAPs*

This theoretical aim was also achieved in Chapter 2, and the following conclusions can be drawn:

- Employee Assistance Programmes or EAPs are workplace programmes that are used in an organisation to assist troubled employees, resolve problems, motivate employees, provide training and resources as interventions, and lastly, offer counselling support (Long & Cooke, 2023).
- There are two types of EAPs, traditional and modern (Long & Cooke, 2023). Traditional EAPs targeted troubled employees to assist them to improve on their performance through counselling and focused on implementing intervention around HIV, substances and tobacco abuse (Mugari et al., 2014). Modern EAPs focus on the workplace, employers, and employees to holistically

assist in lifestyle improvement by focusing on prevention, education, assessment, treatment, and referrals (Long & Cooke, 2023).

- Additionally, there are four popular services provided by EAPs (Chen et al, 2020), namely individual, managerial, organisational, and administrative services. All involve counselling services, clinical care, referral, educational resources, and training interventions (Hsu et al., 2020).
- There are three types of popular models of EAPs that organisations in South Africa use: an internal programme, an external programme, and a hybrid (or blended) programme (Kenny, 2014). Internal programmes use specialist EAP professionals who are employed full-time by the organisation and the programme is tailored for the unique needs of the organisation. External programmes use an external EAP service provider, while a hybrid programme uses some services provided on-site at the organisation and other services are contracting externally.

#### 4.2.1.3 *The third literature aim: To investigate the theoretical relationship between the attendance of an EAP and the perceived level of stress*

This theoretical aim was also achieved in Chapter 2, and it can be concluded that:

- One of the earliest studies conducted found mixed experiences from attending EAPs, as some individuals' jobs improved while others experienced no difference (Ho, 1997).
- The studies by Abe et al. (2016), Hall et al. (2016) and Edwards and Marcus (2018) found a positive impact of attending an EAP and highlighted the value of the programme in decreasing stress and improving well-being.
- Some organisations resist to EAPs due to the lack of noticed ROI (McCarthy et al., 2011).
- There is also a concern around the attendance of EAPs being low, influenced by the negative perception and the lack of encouragement from leadership (Spence, 2015).

## 4.2.2 Conclusions regarding the specific empirical aims of the study

The specific empirical aims were the following:

- To measure the perceived levels of stress experienced by trainee accountants in an auditing firm in South Africa before attending an EAP through the Perceived Stress Scale 10 (PSS-10).
- To measure the perceived levels of stress experienced by trainee accountants in an auditing firm in South Africa one and a half months after attending an EAP using the Perceived Stress Scale 10 (PSS-10).
- To determine whether there is a statistically significant difference in the perceived stress level scores of a sample of trainee accountants in an auditing firm in South Africa before and after attending an EAP.
- To determine whether there is a statistically significant difference between the different biographical groups of trainee accountants (gender, current year of traineeship, race, and age) in an auditing firm in South Africa and their perceived stress levels after attending an EAP.
- To make recommendations for the auditing firm that is being researched concerning the impact of its current EAP on the perceived stress levels of its trainee accountants.
- To highlight areas for future research in the field of IOP concerning the impact of an EAP on the perceived stress levels of trainee accountants in a South African auditing firm.

*4.2.2.1 First empirical aim: to measure the perceived levels of stress experienced by trainee accountants in an auditing firm in South Africa before attending an EAP by means of the perceived stress scale (PSS-10)*

The first empirical aim was achieved by employing the PSS-10 to measure the perceived level of stress. The measurement instrument consists of 10-items that use a 5-point Likert scale, where 0 = Never and 4 = Almost always (Anwer et al., 2020 Gamonal-Limcaoco et al., 2022). A purposive sampling of 166 trainee accountants from a population of 350 in a medium-sized auditing firm responded to the questionnaire. From the data generated by the PPS-10, the following can be concluded:



- The PPS-10 was a reliable and valid instrument for measuring the pre-intervention stress level in the current study, with a reported Cronbach's alpha of .83.
- A mean of 24.60 out of a possible 40 was recorded on the pre-test of the PPS-10, which indicated that participants experienced a moderate to moderately high level of stress before the EAP intervention was introduced.

*4.2.2.2 Second empirical aim: To measure the perceived levels of stress experienced by trainee accountants in an auditing firm in South Africa one and a half months after attending an EAP by means of the Perceived Stress Scale (PSS-10)*

The second empirical aim was achieved by using the same method employed to achieve the first empirical aim. A total of 166 trainee accountants were measured after a month and a half of attending the EAP. From the data generated by the PPS-10, the following deductions can be made:

- The PPS-10 was a reliable and valid instrument for measuring the post-intervention level of stress in the current study, with a reported Cronbach's alpha of .84.
- A 22.80 mean out of a possible 40 was recorded post-intervention on the PPS-10, indicating a reduced perceived level of stress amongst participants after the EAP intervention was introduced.

*4.2.2.3 Third empirical aim: To determine whether there is a statistically significant difference in the perceived stress level scores of a sample of trainee accountants in an auditing firm in South Africa before and after attending an EAP*

The third empirical aim was met by computing a paired sample *t*-test to determine whether there were any changes between the pre-test and post-test scores, with a  $p \leq .01$  cut-off point for statistical significance (Chavalarias et al., 2016). The following conclusions can be drawn from these calculations:

- Trainee accountants who participated in an EAP experienced a decrease in their levels of perceived stress. This is indicated by the change between the pre-test and post-test scores which was statistically significant ( $t = -3.43$ ,  $p \leq .01$ ).
- Different research methodologies, such as the pre-test post-test design and comparative studies between EAP attendees and non-attendees, have been utilised to measure the impact of EAPs. These methodologies have helped in establishing a causal relationship between EAP attendance and positive outcomes.
- The positive changes attributed to EAP attendance include a reduction in absenteeism, enhanced mental, physical, and emotional well-being, increased job satisfaction, and improved stress management. These outcomes suggest that EAPs are beneficial for employees' overall health and work performance (Bouzikos et al., 2022; Dickerson et al., 2012; Edwards & Marcus, 2018; Nunes et al., 2018; Yu et al., 2009).
- High-tech employees, facing similar pressures to those in the accounting field, have shown that EAPs become more effective as stress levels increase. This indicates that EAPs are particularly useful in high-stress environments (Yu et al., 2009).
- Recent research corroborates the finding that EAPs lead to decreased workplace distress and better stress management among employees (Attridge, 2019).

*4.2.2.4 Fourth empirical aim: To determine whether there a statistically significant difference between the different biographical groups of trainee accountants (gender, current year of traineeship, race and age) in an auditing firm in South Africa and their perceived stress levels after attending an EAP.*

The fourth empirical aim was achieved by conducting a Univariate Multivariate Analysis of Variance (MANOVA) on the four biographical groups of gender, trainee year group, race and age of participants. From the data generated, the following conclusions can be drawn:

- The 2nd year trainee accountants showed a greater reduction in stress levels as measured by the PSS-10 scores compared to the 1st year trainees. This suggests that with more time and experience in the profession, there is a greater appreciation for non-technical training, such as stress management (Asabeh et al., 2023; Lansdell et al., 2019).
- Regarding the race biographical group, there was a decrease in stress levels among the African group, but it was not statistically significant. The literature indicates a lack of focus on race, particularly African ethnicity, in stress and EAP studies (Kalinowski et al., 2021). However, interventions targeting African females have been found effective, suggesting a need for more research in this area (Kalinowski et al., 2021).
- A statistically significant decrease in stress levels was observed for the Indian group, indicating that EAP attendance was effective for them. This could be due to cultural values that emphasise learning and self-improvement (Burke et al., 2008; Masi & Tisone, 2010).
- An increase in stress levels was noted for the White group, although not statistically significant. This finding is contrary to previous research that suggested higher EAP utilisation and benefits among White participants (Coles, 2019). A recent study suggested that White employees may experience more negative psychological effects related to stress (Brown et al., 2020; Ng et al., 2020), highlighting the importance of considering race-related stress factors impacting on mental well-being (Franklin-Jackson & Carter, 2007).
- The gender and age biographical groups did not show significant differences post-EAP attendance, indicating that the EAP's effectiveness may not be influenced by these factors.

4.2.2.5 *Fifth empirical aim: To make recommendations for the researched auditing firm with regard to the impact of its current EAP on the perceived stress levels of its trainee accountants*

These recommendations are addressed in detail under section **4.4 RECOMMENDATIONS** below.

4.2.2.6 *Sixth empirical aim: To highlight areas for future research in the field of IOP with regard to the impact of an EAP on the perceived stress levels of trainee accountants in a South African auditing firm*

The recommendations for future research are addressed in detail under section **4.4.1 Recommendations for Participating Organisation** below.

#### **4.2.3 Conclusions regarding the research hypotheses**

The following conclusions could be drawn regarding the hypotheses based on the empirical results of the study (see Table 3.4 in Chapter 3):

H1, which states that trainee accountants who participated in an EAP will experience a decrease in their levels of perceived stress can be accepted due to the results obtained in the current study.

H0, which states that trainee accountants who participated in an EAP will not experience a decrease in their levels of perceived stress, can be rejected due to the results obtained in the current study.

#### **4.2.4 Conclusions regarding the general aim of the study**

The general aim of the study was to determine whether trainee accountants who participated in an EAP would experience a decrease in their perceived levels of stress. The general aim of the study was achieved as the empirical findings of the study have shown that there was a statistically significant relationship between the attendance of an EAP and the perceived decrease in the stress levels of trainee accountants.

### **4.3 LIMITATIONS OF THE STUDY**

The present study had several limitations associated with the literature review and the empirical findings.

#### **4.3.1 Limitations of the literature review**

- There is limited research available on the impact of an EAP on the perceived level of stress amongst trainee accountants in an auditing firm in South Africa or globally. This made it difficult to compare the results of the current study with similar research.
- There is limited research available on the impact of different biographical groups of trainee accountants regarding their perceived stress level scores before and after attending an EAP, especially regarding trainee year group, gender, race and age. This made it difficult to compare the results of the current study regarding biographical groups with similar research.
- Several sources cited were older than 10 years, due to reasons mentioned above.

#### **4.3.2 Limitations of the empirical study**

- The study was conducted in one medium-sized auditing firm in South Africa, and as such, the results should be generalised with caution to other industries or other bigger auditing firms.
- The questionnaire was administered in English, while most of the participants did not speak English as their home language. This could have influenced the way they comprehended the instructions and statement, thus influencing their responses.
- The content of the EAP assisted participants in managing their stress by understanding the concept of stress, burnout, resilience, and time management. The content of the EAP may have missed covering other essential elements that could be unique to the auditing industry regarding stress, and which could have made a greater contribution to assisting trainee accountants in managing their stress.
- Only one online training session was held as part of the intervention, with no follow-ups. The results might have been different had training sessions been held over a longer period of time.
- The EAP relied on self-study material and activities, with participants required to take the initiative to work through the material in their own time. It was not

possible to determine the effort invested in these self-study activities, and this might have been a factor impacting the study.

- The study did not include a control group, which may have affected the validity of the study's validity, as perceived changes in the level of stress of trainee accountants may have been due to other factors besides the stress management skills taught during the EAP.

#### **4.4 RECOMMENDATIONS**

The present study can make the following recommendations for future research, the participating organisation, and the field of IOP.

##### **4.4.1 Recommendations for further research**

The following recommendations can be made for further research:

- The current study should be conducted across more auditing firms of different sizes and in other industries in South Africa with an expansion of the sample size to obtain better generalisable results. This would allow for a better understanding of the impact of EAPs on the perceived level of stress in trainee accountants and other employees.
- Future studies should include a control group against which to compare any changes in perceived stress levels recorded, which would improve the validity of the results.
- Future research should apply a mixed-method approach to gain a more comprehensive understanding of trainee accountants' experiences of the EAP and its impact on their perceived level of stress.
- Future research should pay more attention to the impact of biological groups on the experience of attending an EAP and its impact on stress levels.

##### **4.4.2 Recommendations for the participating organisation**

The following recommendations can be made for the participating auditing firm:

- The organisation should propagate the results of the current study widely, as it showed the positive impact of the EAP in assisting trainee accountants in managing their stress and using this to encourage more trainee accountants to utilise the existing EAP.
- The organisation should contract an IO Psychologist with stress management experience to assist in developing and including more comprehensive stress management training in their current EAP.
- The organisation should allow more time to roll out the stress management material after attendance of the initial EAP and schedule more follow-up contact sessions after the attendance of the EAP to enhance participation and application of the contents of the EAP.

#### **4.4.3 Recommendations for the field of Industrial and Organisational Psychology**

The following recommendations can be made for the field of IOP:

- More research about the impact of EAPs on the perceived level of stress of employees in various professions and industries should be conducted by IOPs to expand on existing research.
- IOPs should propagate the positive impact of EAPs to manage stress and encourage the attendance of such programmes, especially in high-stress professions in South Africa.

#### **4.5 CHAPTER SUMMARY**

The study's conclusions, limitations, and proposed recommendations were discussed in the final chapter of the dissertation. The chapter began with a discussion of the conclusions regarding the aims of the study, after which the study's limitations were discussed. The chapter concluded with recommendations for future research, the participating organisation, and the field of IOP.

## REFERENCE LIST

- Abdullah, D. N. M., & Lee, O. Y. (2012). Effects of wellness programs on job satisfaction, stress and absenteeism between two groups of employees (attended and not attended). *Social and Behavioral Sciences*, 65, 479–484.
- Abe, E., Fields, Z., & Abe, I. (2016). The efficacy of wellness programmes as work-life balance strategies in the South African public service. *Journal of Economics and Behavioral Studies*, 8(6), 52-67.
- Aithal, A., & Aithal, S. (2020). Development and validation of survey questionnaire and experimental Data – A systematical review-based statistical approach. *Munich Personal RePEc Archive*, 18(37), 1-18.
- Anand, P. V. (2019). Occupational Stress: Relationship with Emotional Intelligence and Coping Self-Efficacy. *Journal of Organisational & Human Behaviour*, 8(1), 33-39.
- Ananda, M., & Mayangsari, D. (2022). The significant role of Employee Assistant Program (EAP) in company's sustainability: Assessing mental health using MMPI 2. *International Conference on Psychology, Mental Health, Religion, and Spirituality*, 1(1), 92-99.
- Andrade, C. (2021). The inconvenient truth about convenience and purposive samples. *Indian Journal of Psychological Medicine*, 43(1), 86-90.
- Andela, M., van der Doef, M., & Lheureux, F. (2019). Transcultural validation of the perceived person-environment fit scale in a French context. *Le Travail Humain (Human Work)*, 82, 271-291. <https://doi.org/10.3917/th.824.0271>
- Andreou, E., Alexopoulos, E. C., Lionis, C., Varvogli, L., Gnardellis, C., Chrousos, G. P., & Darviri, C. (2011). Perceived Stress Scale: Reliability and Validity Study in Greece. *International Journal of Environmental Research and Public Health*, 8(8):3287-.3298. <https://doi.org/10.3390/ijerph8083287>
- Anwer, S., Manzar, D., Alghadir, A. H., Salahuddin, M., & Hameed, U. A. (2020). Psychometric Analysis of the Perceived Stress Scale Among Healthy University Students. *Neuropsychiatric Disease and Treatment*, 16(1), 2389-2396.
- Armour, R., & Williams, B. (2020). Reliability and Validity in Quantitative and Qualitative Research. In Olaussen, A., Bowles, K., Lord, B., & Williams, B. (Eds), *Introducing, Designing and Conducting Research for Paramedics* (pp. 69-73). Elsevier.



- Asabeh, S. A., Alzboon, E., Alkhalailah, R., Alshurafat, H., & Amosh, H. A. (2023). Soft skills and knowledge required for a professional accountant: Evidence from Jordan. *Cogent Education*, 10(2), 1-20.
- Atai, G., & Ozyaral, O. (2021). Study on factors affecting accountants job stress: Focusing on self-efficacy, job satisfaction and work engagement. *Revista Argentina de Clínica Psicológica (Argentine Journal of Clinical Psychology)*, 30(1), 587-595.
- Attridge, M. (2019). A global perspective on promoting workplace mental health and the role of employee assistance programs. *American Journal of Health Promotion*, 34(4), 622-627.
- Attridge, M., Amaral, T., Bjornson, T., Goplerud, E., Herlihy, P., McPherson, T., Paul R., Routledge, S., Sharar, D., Stephenson, D., & Teems, L. (2009). EAP services, Programs and delivery channels. *EASNA Research notes*, 1(4), 1-6.
- Azad, E., Hassandvand, B., & Eskandari, M. (2022). Effectiveness of a training program based on stress management on NEDSA staff and line staff. *Safety and Health at Work*, 13, 235-239.
- Badul, S., & Subban, M. (2022). Employee Health and Wellness Programmes: Critical Considerations for Supervisor. *Administratio Publica (Public Administration)*, 30(1), 116-140.
- Baik, S., Fox, R., Mills, S., Roesch, S., Sadler, G., Klonoff, E., & Malcarne, V. (2019). Reliability and validity of the Perceived Stress Scale-10 in Hispanic Americans with English or Spanish language preference. *Journal of Health Psychology*, 24(5), 628-639.
- Baskar, K., Shinde, E. M. B., & Srinivasan. (2021). Promoting mental well-being through Employee Assistance Programmes. *NHRD Network Journal*, 14(1), 64-82.
- Bennet, J. B., & Attridge, M. (2008). Adding prevention to the EAP Core Technology. *Journal of Employee Assistance*, 38(4), 4-6.
- Bhatti, N. B., Siyal, A. A., Qureshi, A. L., & Bhatti, I. A. (2019). Socio-Economic Impact Assessment of Small Dams Based on T-Paired Sample Test Using SPSS Software. *Civil Engineering Journal*, 5(1), 153-164.
- Bienertova-Vasku, J., Lenart, P., & Scheringer, M. (2020). Eustress and Distress: Neither Good Nor Bad, but Rather the Same? *Bioessays Journal*, 42, 1-5.

- Bouzikos, S., Afsharian, A., Dollard, M., & Brecht, O. (2022). Contextualising the effectiveness of an Employee Assistance Program intervention on psychological health: The role of corporate climate. *International Journal of Environmental Research and Public Health*, 19(9), 1-15. <https://doi.org/10.3390/ijerph19095067>
- Bressler, L., Pence, D., & Bressler, M. S. (2021). Debits, credits, and yoga, oh my! Mindfulness and the anxious accountant. *Journal of Finance and Accountancy*, 30, 1-8.
- Brooks, R. P., Jones, M. T., Hale, M. W., Lunau, T., Dragano, N., & Wright, B. J. (2019). Positive verbal feedback about task performance is related with adaptive physiological responses: An experimental study of the effort-reward imbalance stress model. *International Journal of Psychophysiology*, 135(1), 55-62.
- Brown, L. L., Mitchel, U. A., & Ailshire, J. A. (2020). Disentangling the stress process: Race/ethnic differences in the exposure and appraisal of chronic stressors among older adults. *Journal of Gerontology Psychological Sciences*, 75(3), 650-660.
- Burke, S. C., Priest, H. A., Upshaw, C. L., Salas, E., & Pierce, L. (2008). A sensemaking approach to understanding multicultural teams: An initial framework. In Stone, D. L., & Stone-Romero, E. F (Eds.), *The influence of culture on human resource management processes and practices* (pp. 85-114). Psychology Press.
- Butt, Z. U. (2009). *The relationship between Occupational stress and organizational commitment in non-governmental organizations of Pakistan* [Unpublished doctoral thesis, National University of Modern Languages Islamabad].
- Chachula, K. M., & Ahmad, N. (2022). Professional quality of life, stress, and trauma in nursing students: Before and during the novel coronavirus pandemic. *Psychological Trauma: Theory, Research, Practice, and Policy*, 14(8), 1333–1337.
- Chartered Accountants' Benevolent Association (CABA). (2019). Stress and pressure in the workplace. <https://www.caba.org.uk/mental-health/coping-with-stress/stress-pressure-workplace.html>

- Chathuranga, N., & Wijesooriya, R. (2021). Job stress and organizational level factors: Sri Lankan experience. *Research and Review: Human Resource and Labour Management*, 2(2), 44-57.
- Chavalarias, et al. (2016). Evolution of Reporting P Values in the Biomedical Literature, 1990-2015. *The Journal of the American Medical Association*, 315(11), 1141-1148
- Chen, S., Pikhart, H., Pearsey, A., Pajak, A., Kubinova, R., Malyutina, S., & Bobak, M. (2023). Work stress, overcommitment personality and alcohol consumption based on the Effort–Reward Imbalance model: A population–based cohort study. *SSM - Population Health* 21(1), 1-9.
- Chen, Y., Chu, H., & Wang, P. (2020). Employee Assistance Programs: A meta-analysis. *Journal of Employment Counseling*, 58(1), 144-166.
- Cho, E., Chen, M., Toh, S. M., & Ang, J. (2021). Roles of effort and reward in well-being for police officers in Singapore: The effort-reward imbalance model. *Social Science & Medicine*, 277 (1), 1-8.
- Coetzee, S., & Oberholzer, R. (2009). The tax knowledge of South African trainee accountants: A survey of the perceptions of training officers in public practice. *Accounting Education*, 18, 421-441.
- Coetzee, M., & Schreuder, D. (2014). *Personnel Psychology: An applied perspective*. Oxford University Press.
- Cohen, S., & Williamson, G. (1988). Perceived stress in a probability sample of the United States. In S. Spacapan, & S. Oskamp, (Eds.). *The social psychology of health: Claremont Symposium on applied psychology*. Sage
- Cope, C. M. (2003). *Occupational stress, strain and coping in a professional Accounting organisation's*. [Unpublished Master's thesis, University of South Africa].
- Coles, C. N. (2019). *The effect of Employee Assistance Programs (EAPs) on behavioral healthcare utilization: The role of race/ethnicity* [Unpublished doctoral thesis, University of California].
- Creswell, J. W. (2017). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. Sage Publishing.
- Csiernik, R., Cavell, M., & Csiernik, B. (2021). EAP Evaluation 2010-2019: What Do We Now Know? *Journal of Workplace Behavioral Health*, 36(3), 1-33.

- Cummings, T. G., & Worley, C. G. (2015). *Organizational Development & Change*. South-Western Cengage Learning.
- Daniel, C. O. (2019). Effects of job stress on employee's performance. *International Journal of Business, Management and Social Research*, 6(2), 375-382.
- Davis, M. (2021). *A Quantitative Study of Workplace Spirituality, Stress, and Intention to Quit among Accountants*. [Unpublished PHD thesis, Keiser University].
- Dewe, P. J., O'Driscoll, M. P., & Cooper, C. L. (2012). Theories of Psychological Stress Theory. In R. J. Gatchel, & I. Z. Schultz (Eds.), *Handbook of Occupational Health and Wellness* (pp. 23-38). Springer.
- Dickerson, S. J., Murphy, M. W., & Clavelle P. R. (2012). Work adjustment and general level of functioning pre- and post-EAP counseling. *Journal of Work Behaviour and Health*, 27, 217–226.
- Diedenhofen, B., & Musch, J. (2016). Cocron: A Web Interface and R Package for the Statistical Comparison of Cronbach's Alpha Coefficients. *International Journal of Internet Science*, 11(1), 51-60.
- Dimitrov, M. D., & Rumrill, P. D. (2003). Pretest-posttest designs and measurement of change. *Speaking of Research*, 20, 159-165
- Dolan, S. L. (2007). *Stress, Self-Esteem, Health and Work*. Palgrave MacMillan.
- Easterby-Smith, M., Thorpe, R., & Jackson, P. (2012). *Management research*. Sage.
- Edwards, J. R., & Cooper, C. L. (1990). The person-environment fit approach to stress: Recurring problems and some suggested solutions. *Journal of Organizational Behavior*, 11, 293-307.
- Edwards, A. V., & Marcus, S. (2018). Employee perceptions of well-being programs. *Journal of Social, Behavioral, and Health Science*, 12(1), 100-113.
- Ehsan, M., & Ali, K. (2019). The Impact of Work Stress on Employee Productivity: Based in the Banking Sector of Faisalabad, Pakistan. *International Journal of Innovation and Economic Development*, 4(6), 32-50.
- Elkin, A. J., & Rosch, P. J. (1990). Promoting mental health at the workplace: The prevention side of stress management. *Occupational Medicine (Philadelphia, Pa.)*, 5(4):739-754.
- Ellahi, A., Ishfaq, U., Imran, A., Iqbal, M. A. B., Hayat, M. T., & Abid., M. (2021). Effect of Workaholism, Job Demands and Social Support on Workplace Incivility. *Indian Journal of Economics and Business*, 20(4), 1331-1349.

- Employee Assistance Professionals Association of South Africa (EAPA-SA). (2015). Standards for Employee Assistance Programmes in South Africa. <https://www.eapasa.co.za/wp-content/uploads/2018/08/EAPA-SA-Standards-4th-Edition.pdf>
- Figalová, N., & Charvát, M. (2021). The Perceived Stress Scale: Reliability and Validity Study in The Czech Republic. *Československá psychologie (Czechoslovakian psychology)*, 65(1)46-59
- Fink, G. (2010). *Stress science: Neuroendocrinology*. Academic Press.
- Flannelly, K. J., Flannelly, L. T., & Jankowski, K. R. B. (2018). Threats to the internal validity of experimental and quasi-experimental research in healthcare. *Journal of Health Care Chaplaincy*, 1, 1–24.
- Fortes, A. M., Tian, L., & Huebner, E. S. (2020). Occupational Stress and Employees Complete Mental Health: A Cross-Cultural Empirical Study. *International Journal of Environmental Research and Public Health*, 17(1), 1-18.
- Franklin-Jackson, D., & Carter, R. T. (2007). The relationships between race-related stress, racial identity, and mental health for black Americans. *Journal of Black Psychology*, 33(1), 5-26.
- Fried, E. I. (2020). Lack of Theory Building and Testing Impedes Progress in The Factor and Network Literature. *International Journal for the Advancement of Psychological Theory*, 31(4), 271-288.
- Gamonal-Limcaoco, S., Montero-Mateos, E., Lozano-Lopez, M. T., Macia-Casas, A., Matias-Fernandez, J., & Roncero, C. (2022). Perceived stress in different countries at the beginning of the coronavirus pandemic. *The International Journal of Psychiatry in Medicine*, 57(4), 309-322.
- Gardner, T. A. (2017). Exploring the Importance of Soft Skills Training for Accountants [Unpublished doctorate thesis, Walden University].
- Govender, T. (2009). *A critical analysis of the prevalence and nature of Employee Assistance Programmes in the Eastern Cape Buffalo City Municipal Area*. [Unpublished Master's thesis, University of Pretoria].
- Hackett, P. (2019). *Quantitative research methods in consumer psychology*. Routledge.
- Hair, J., Black, W. C., Babin, B. J. & Anderson, R. E. (2022). *Multivariate data analysis* (8th ed.). International Edition: Cengage Learning.

- Hall, L. H., Johnson, J., Watt, I., Tsipa, A., & O'Connor, D. B. (2016). Healthcare staff wellbeing, burnout, and patient safety: A systematic review. *PLoS ONE*, 11, 1–13. <https://doi.org/10.1371/journal.pone.0159015>
- Hamad, R., Fernald, L., Karlan, D., & Zinman, J. (2007). Social and economic correlates of depressive symptoms and perceived stress in South African adults. *Journal of Epidemiol Community Health*, 62, 538-544. <https://doi:10.1136/jech.2007.066191>
- Haque, A. U., & Aston, J. (2016). A relationship between occupational stress and organisational commitment of IT sector employees in contrasting economies. *Polish Journal of Management Studies*, 14 (1), 95-105.
- Hassan, M. (2024). *MANOVA (Multivariate Analysis of Variance) – Method & Examples. Publisher?*
- Ho, J. T. S. (1997). Corporate wellness programmes in Singapore: Effect on stress, satisfaction, and absenteeism. *Journal of Managerial Psychology*, 12(3), 177-189.
- Hsu, Y., Wang, C., & Lan, J. (2020). Evaluating the performance of employee assistance programs (EAP): a checklist developed from a large sample of public agencies. *Asia Pacific Journal of Management*, 37(1), 935-955.
- IBM (2015). *IBM statistics for windows, version 23*. IBM Corp.
- Ionescu, V., & Bolcas, C. (2019). Leadership and Organizational Development. *Review of International Comparative Management*, 20(5), 557-564.
- Johari, R. J., Ridzoan, N. S., & Zarefar, A. (2019). The Influence of Work Overload, Time Pressure and Social Influence Pressure on Auditors' Job Performance. *International Journal of Financial Research*, 10(3), 88-106.
- Juniper, B. (2011). Defining employee wellbeing. *Occupational Health*, 63(10), 25.
- Kang, H. (2021). Sample size determination and power analysis using the G\*Power software. *Journal of Educational Evaluation for Health Professions*, 18(17), 1-12.
- Kalinowski, J., Kaur, K., Newsome-Garcia, V., Langford, A., Kalejaiye, A., Viera, D., Izeogu, C., Blanc, J., Taylor, J., Ogedegbe, O., & Spruill, T. (2021). Stress interventions and hypertension in Black women. *Women's Health*, 17, 1-14.
- Karasek, R. A. (1979). Job Demands, Job Decision Latitude, and Mental Strain: Implications for Job Redesign. *Administrative Science Quarterly*, 24(2), 285-308.

- Kelly, T., & Barrett, M. (2012). The leading causes and potential consequences of occupational stress: a study of Irish trainee accountants. *Accounting, Finance & Governance Review*, 18(2), 31-55.
- Kenny, C. L. (2014). *Perceptions of employers and employees on the need for an Employee Assistance Programme in a Financial Services organisation in the Western Cape* [Unpublished doctoral thesis, University of the Western Cape].
- Khanlou, N., & Peter, E. (2004). Participatory action research: considerations for ethical review. *Journal of Social Science & Medicine*, 60(10), 2333-2340.
- Kim, S. (2013). Stress reduction and wellness. *Faculty Works: Music Therapy*, 10, 797- 839.
- Knapp, T. R., & Faan, E. (2016). Why is the one-group pretest-posttest design still used? *Clinical Nursing Research*, 25(5), 467-472.
- Kraft, M. A. (2018). *Interpreting effect sizes of education interventions* [Unpublished doctorate thesis]. Brown University, Providence, RI.
- Kroemer, A. D., & Kroemer, K. H. E. (2017). *Office Ergonomics: Ease and Efficiency at work* (2nd Ed.). CRC Press.
- Lakens, D. (2022). Sample size justification. *Collabra Psychology*, 8, 1-32.
- Lansdell, P., Marx, B., & Mohammadali-Haji, A. (2019). Professional skills development during a period of practical experience: Perceptions of accounting trainees. *South African Journal of Accounting Research*, 34(4) 1-25.
- Lazarus, R. S. (1996). From Psychological stress to emotions: A history of changing outlooks. *Annual Review of Psychology*, 44:1-21
- Lee, E. (2012). Review of the psychometric evidence of the Perceived Stress Scale. *Asian Nursing Research*, 6, 121-127.
- Long, T., & Cooke, F. L. (2023). Advancing the field of employee assistance programs research and practice: A systematic review of quantitative studies and future research agenda. *Human Resource Management Review*, 33(1), 1-16.
- Lor, P. (2017). Preparing for research: Metatheoretical considerations. <https://pjl.or.files.wordpress.com/2010/06/chapter-3-draft-2011-04-152.pdf>
- Lowensteyn, I., Berberian, V., Belisle, P., DaCosta, D., Joseph, L., & Grover, S. (2018). The measurable benefits of a workplace wellness program in Canada. *Journal of Occupational and Environmental Medicine*, 60(3), 211-216.

- Makhbul, Z. M., Senik, Z. C., & Abdullah, N. L. (2013). Ergonomics and Stress at the Workplace: Engineering Contributions to Social Sciences. *Jurnal Pengurusan*, 37, 125-131.
- Margrove, G., & Smith, A. P. (2022). The Demands-Resources-Individual Effects (DRIVE) Model: Past, Present and Future Research Trends. In Haque, A. U. (Ed.), *Handbook of Research on the Complexities and Strategies of Occupational Stress* (pp.13-32). IGI Global.
- Mark, G. M., & Smith, A. P. (2008). *Stress models: A review and suggested new direction*. In J. Houdmont & S. Leka (Eds.), EA-OHP series (Vol. 3, pp. 111–144). Nottingham University Press.
- Marten, F. (2017). *The Mediating Effect of Eustress and Distress on the Relation between the Mindset towards Stress and Health* [Unpublished Master's thesis, University of Twente].
- Masejane, T. P. (2020). *The Effectiveness of an Employee Assistance Programme in Addressing Occupational Stress* [Unpublished Master's thesis, University of Johannesburg].
- Masi, D. A., & Tisone, C. (2010). *The 4th international employee assistance compendium*. Masi Research Consultants, Inc
- Mattke, S., Liu, H., Calroyeras, J., Huang, C. Y., Van Busum, K. R., Khodyakov, D., & Shier, V. (2013). Workplace Wellness Programs study. *Rand Health Quarterly*, 3(2), 9-15.
- Mayer, C., & Oosthuizen, R. (2021). Occupational stress in South Africa from the past to the fourth industrial revolution. In K. Sharma, C. Cooper, & D. Pestonjee, *Organizational Stress around the world: Research and Practice* (pp. 284-03). Routledge.
- McCarthy, G., Almeida, S., & Ahrens, J. (2011). Understanding employee well-being practices in Australian organisations. *International Journal of Health, Wellness & Society*, 1 (1), 181-198.
- Mojapelo, K. I. (2018). A comparative study between Employee Assistance Programme and Occupational Social Work in the South African context; Limpopo Province [Unpublished Master's thesis, University of Pretoria].



- Molina-Sanchez, H., Ariza-Montes, A., Ortiz-Gomez, M., & Leal-Rodriguez, A. (2019). The subjective well-being challenge in the accounting profession: The role of job resources. *International Journal of Environmental Research and Public Health*, 16, 1-17.
- Mugari, E. L., Mtapuri, O., & Rangongo, M. (2014). Employee Assistance Programme: The Case of a Local Municipality in South Africa. *Journal of Social Sciences*, 39(3), 257-263.
- Murtaza, G., Roques, O., Siegrist, J., & Talpur, Q. (2023). Unfairness and Stress—An Examination of Two Alternative Models: Organizational-Justice and Effort–Reward Imbalance. *International Journal of Public Administration*, 46(8), 608-612.
- Namdeo, S. K., & Rout, S. D. (2016). Calculating and interpreting Cronbach's alpha using Rosenberg assessment scale on paediatrician's attitude and perception on self-esteem. *International Journal of Community Medicine and Public Health*, 3(6), 1371–1374
- National Institute for Occupational Safety and Health (NIOSH). (2014). *Stress...at work*. DHHS (NIOSH).
- Ng, E. S., Sears, G. J., & Bakkaloglu, M. (2020). White and minority employee reactions to perceived discrimination at work: Evidence of white fragility? *International Journal of Manpower*, 42(2), 661-682
- Ngeno, W. K., & Sma, M. (2014). Critical review of literature of employee wellness programs in Kenya. *International Journal of Research In Social Sciences*, 4(8), 32-41.
- Novia, E., Sudirman, A., & Novari, A. F. (2024). The effect of cue card media towards students' vocabulary mastery at the eight grade of SMP IT Daarul Uzma Picung in Academic Years 2023/2024. *Journal of Education*, 6(3), 16111-16121.
- Nunes, A. P., Richmond, M. K., Pampel, F. C. & Wood, R. C. (2018). The effect of employee assistance services on reductions in employee absenteeism. *Journal of Business Psychology*, 33, 699-709.
- Odetunde, O. J. (2021). Job Demand-Control-Support Model: A Study of Nigerian Contract Bank Employees. *Acta Universitatis Danubius. Œconomica (Journal of the Danube University of Economic*, 17 (1), 54-69.

- Omichi, C., Kaminishi, Y., Kadotani H., Sumi, Y., Ubara, A., Nishikawa, K., Matsuda, A., & Ozeki, Y. (2022) Limited social support is associated with depression, anxiety, and insomnia in a Japanese working population. *Frontiers Public Health*, 10, 1-9
- Ongori, H., & Agolla, J. E. (2008). Occupational Stress in Organizations and Its Effects on Organizational Performance. *Journal of Management Research*, 8(3), 123-135.
- Ozkan, A., & Ozdevecioğlu. (2012). The effects of occupational stress on burnout and life satisfaction: A study in accountants. *Quality Quantity*, 47, 2785-2798.
- Papadopoulou, S., & Papadopoulou, M. (2020). The accounting profession amidst the COVID-19 pandemic. *International Journal of Accounting and Financial Reporting*, 10(2), 39-59.
- Pakhomova, T. E., Dietrich, J. J., Closson, K., & Smit, A, J. (2021). Intimate partner violence, depression, and anxiety are associated with higher perceived stress among both young men and women in Soweto and Durban, South Africa. *Frontiers in Reproductive Health*, 3, 1-12.
- Park, Y. S., Konge, L., & Artino, A. R. (2020). The positivism paradigm of research. *Academic Medicine*, 95(5), 690-694.
- Passey, D. G., Brown, M. C., Hammerback, K., Harris, J. R., & Hannon, P. A. (2018). Managers' Support for Employee Wellness Programs: An Integrative Review. *American Journal of Health Promotion*, 32(8), 1-11.
- Patil, A., & Shahapure, S. H. (2021). Study on preventive way of stress management in work place. *Ilkogretim Online - Elementary Education Online*, 20, 391-395.
- Peltzer, K., Shisana, O., Zuma, K., Van Wyk, B., & Zung-Dirwayi, N. (2008). Job stress, job dissatisfaction and stress related illnesses among South African Educators. *Zimbabwe Journal of Education Research*, 20(3), 287-299.
- Pham, L. T. M. (2018). A review of advantages and disadvantages of three paradigms: positivism, interpretivism and critical inquiry. [Unpublished Master's thesis, University of Adelaide].
- Purnama, D. H., E, Ernalida, E., & Sununianty, V. V. (2020). Social alienation of students in Palembang. *Advances in Social Science, Education and Humanities Research*, 513(1), 203-208.

- Purnawati, S., Kawakami, N., Shimazu, A., Sutjana, D. P., & Adiputra, N. (2016). Effects of an ergonomics-based job stress management program on job strain, psychological distress, and blood cortisol among employees of a national private bank in Denpasar, Bali. *Industrial Health Advances Publication*. <https://doi.org/10.2486/indhealth.2015-0260>
- Rajgopal, J. (2010). Mental well-being at the workplace. *Indian Journal of Occupational, Environmental and Medical*, 14(3), 63-65.
- Rehman, A., & Alharthi, K. (2016). An introduction to research paradigms. *International Journal of Educational Investigations*, 3(8), 51-59.
- Rodriguez-Franco, O. (2019, April). Stress Management for Safety. In Michigan Safety Conference. Michigan, United States.
- Robertson, T. I., & Cooper, C. L. (2001). *Personnel Psychology and Human Resource Management: A reader for students and practitioners*. John Wiley & Sons.
- Ryan, R., & Deci, E. (2001). On happiness and human potentials: A review of research on hedonic and eudemonic well-being. *Annual Review of Psychology*, 52, 141-166.
- Sahai, A., & Mahapatra, M. (2020). Subjective well-being at workplace: A review on its implications. *Journal of Critical Reviews*, 7 (11), 807- 810.
- Santana, L. C., Ferreira, L. A., Coimbra, M. A. R., Rezende, M. P., & Dutra, C. M. (2020). Psychosocial aspect of nursing personnel's work environment according to the demand-control model. *Psychosocial Aspect of Work Environment*, 28(1), 1-8.
- Sauter, S. L., Hurrell, J. J., Fox, H. R., Tetrick, L. E., & Barling, J. (1999). Occupational health psychology: an emerging discipline. *Industrial Health*, 37(2), 199–211.
- Sawilowsky, S. S. (2009). New effect size rule of thumb. *Journal of Modern Applied Statistical Methods*, 8(2), 597-59.
- Selye, H. (2022). What is stress? In Haque, A. U. (Ed.), *Handbook of Research on the Complexities and Strategies of Occupational Stress* (pp.1-12). IGI Global.
- Sharar, D. A., Pompe, J. C., & Attridge, M. (2013). On-site Versus Off-site EAPs: A Comparison of Workplace Outcomes. *Journal of Employee Assistance*, 43(2), 1-16.
- Sharma, K., Cooper, C., & Pestonjee, D. (2021). *Organizational stress around the world: research and practice*. Routledge.

- Shotlander, J. (2019). An Introduction to Employee Assistance Programs. *Shotlander J. Digital Archive for EAP*, 76252, 1-36.
- Sieberhagen, C., Pienaar, J., & Els, C. (2011). Management of employee wellness in South Africa: Employer, service provider and union perspectives. *Journal of Human Resource Management/SA Tydskrif vir Menslikehulpbronbestuur*, 9(1), 1-11.
- Siyangaphi, T. (2018). *The effectiveness of employee assistance programme and its contribution in the improvement of employee productivity in the department of health, O.R Tambo district: A case study of forensic pathology laboratory* [Unpublished Master's thesis, University of Fort Hare].
- Smith, K., Emerson, D., & Everly, G. (2017). Stress arousal and burnout as mediators of role stress in public accounting. *Advances in Accounting and Behavioural Research*, 20, 79-117.
- Smith, K., Rosenberg, D., & Haight, G. (2014). An assessment of the psychometric properties of the Perceived Stress Scale-10 (PSS10) with business and accounting students. *Accounting Perspective*, 13(1), 29-59.
- Smith, K. N., Lamb, K. N., & Henson, R. K. (2020). Making meaning out of MANOVA: The need for multivariate post hoc testing in gifted educational research. *Gifted Child Quarterly*, 64(1), 41-55.
- Soeker, S., Matimba, T., Machingura, L., Msimango, H., Moswaane, B., & Tom, S. (2015). The challenges that employees who abuse substances experience when returning to work after completion of employee assistance programme (EAP). *Work*, 53(3), 569-584.
- Spence, G. B. (2015). Workplace wellbeing programs: If you build it they may NOT come ... because it's not what they really need! *International Journal of Wellbeing*, 5, 109–124. <https://doi.org/10.5502/ijw.v5i2.7>
- Steele, P. (1998). Employee Assistance Programs: Then, Now, and in the Future. *Employee Assistance Quarterly*, 8(2), 79-88.
- Sürücü, L., & Maslakçı, A. (2020). Validity and Reliability in Quantitative Research. *Business & Management Studies: An International Journal*, 8(3), 2694-2726.
- Tabachnick, B. G., & Fidell, L. S. (2013). *Using multivariate statistics* (6th ed). Pearson.
- Terre Blanche, M., Durrheim, K., & Painter, D. (2011). *Research in practice: Applied methods for the social sciences* (2nd ed.). University of Cape Town.

- Terblanche, L., Gunya, T., Maruma, M., Mbuyisa, K., Maseko, T., Mojapelo, K., Myeni, N., Pretorius, M., & Tyson, W. (2021). Employee Assistance Programmes and Occupational Social Work: Interrelated With Distinct Features. *Social Work/Maatskaplike Werk*, 57(1), 16-36.
- Tennant, R., Goens, C., Barlow, J., Day, C., & Stewart-Brown, S. (2007). A systematic review of reviews of interventions to promote mental health and prevent mental health problems in children and young people. *Journal of Public Mental Health*, 6 (1), 25-32.
- Torres-Chavez, L. J., Hidalgo-Rasmussen, C., Chavez-Flores, Y. V., Telles, F. S., Rosales-Damian, G., & Javier-Juarez, P. (2022). The Effect of Life Events, Perceived Stress, Resilience and Sex on The Quality of Life of University Students: Conditional Process. *Behavioral Psychology/Psicología Conductual*, 30(3), 827-842.
- Ugale, C. C. (2009). *Relationship between Occupational Stress and Job Satisfaction: A Case Study of InfoTekNetAlia* [Unpublished Master's thesis, University of Wales].
- Van Zyl, L. E. (2012). *Research methods for the economic and management sciences*. Pearson.
- Vijayan, M. (2017). Impact of job stress on employees' job performance in Aavinm Coimbatore. *Journal of Organisation & Human Behaviour*, 6(3), 21-29.
- Viviers, H. A. (2012). Taking stock of South African accounting students' pervasive skills development: Are we making progress? *South African Journal of Higher Education*, 30 (2), 242-263.
- Vleugels, W., & Flatau-Harrison, H. (2023). Curvilinear relationships in person-environment fit research: Is there evidence for a too-much-of-a-good-thing effect? *Journal of Occupational and Organizational Psychology*, 96(3), 669-677.
- Vogt, P. W., Gardner, D. C., & Haeffele, L. M. (2012). *When to use what research design*. The Guilford Press.
- What Works Centre for Wellbeing. (2021). *What is wellbeing?* <https://measure.whatworkswellbeing.org/wellbeing-explained/>

- Williams, G., Pendlebury, H., Smith, A. P., & Smith, A. P. (2021). Stress and the Well-Being of Nurses: An Investigation Using the Demands-Resources- Individual Effects (DRIVE) Model and the Well-Being Process Questionnaire (WPQ). *Advances in Social Sciences Research Journal*, 8(8), 575-586.
- Yu, M., Lin, C., & Hsu, S. (2009). Stressors and burnout: The role of employee assistance programs and self-efficacy. *Social Behavior and Personality*, 37(3), 365-378.



## BIOGRAPHICAL INFORMATION

### INSTRUCTIONS:

Kindly provide an honest and accurate response to the items in the questionnaire below. Please mark an 'x' at your response:

#### 1. Gender

Male		Female		No Binary		Other	
------	--	--------	--	-----------	--	-------	--

#### 2. Traineeship year

First year trainee (1 <sup>st</sup> )		Second year trainee (2 <sup>nd</sup> )	
---------------------------------------	--	--	--

#### 3. Race

Indian	
White	
Coloured	
African	
Asian	
Mixed Race	
Other	

#### 4. Age

21 – 25 years	
26 – 30 years	
31 – 35 years	
36 – 40 years	
41 – 45 years	
46 – 50 years	
50+ years	



#### 4. Region

Johannesburg	
Pretoria	
Cape Town	
Durban	
Gqeberha	



University of South Africa  
Pretorius Street, Muckleneuk Ridge, City of Tshwane  
PO Box 392 UNISA 0003 South Africa  
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150  
[www.unisa.ac.za](http://www.unisa.ac.za)



## THE PERCEIVED STRESS SCALE

### INSTRUCTIONS:

The questions in this scale ask you about your feelings and thoughts during **THE LAST MONTH**. In each case, please indicate your response by placing an "X" over the circle representing **HOW OFTEN** you felt or thought a certain way.

0 = Never    1 = Almost Never    2 = Sometimes    3 = Fairly Often    4 = Very Often

	0	1	2	3	4
1. In the last month, how often have you been upset because of something that happened unexpectedly?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
2. In the last month, how often have you felt that you were unable to control the important things in your life?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
3. In the last month, how often have you felt nervous and "stressed"?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
4. In the last month, how often have you felt confident about your ability to handle your personal problems?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
5. In the last month, how often have you felt that things were going your way?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
6. In the last month, how often have you found that you could not cope with all the things that you had to do?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
7. In the last month, how often have you been able to control irritations in your life?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
8. In the last month, how often have you felt that you were on top of things?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
9. In the last month, how often have you been angered because of things that were outside your control?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
10. In the last month, how often have you felt difficulties were piling up so high that you could not overcome them?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>





---

Monica Botha  
T/a I'Avenir Consulting  
Postnet Suite 043  
Private Bag X9  
QUEENSWOOD  
0121

Cellular: 083 269 0757  
E-mail: monicabo@iantic.net

**TO WHOM IT MAY CONCERN**

This serves to confirm that I have edited and proofread the research report entitled

**THE IMPACT OF AN EMPLOYEE ASSISTANCE PROGRAMME ON TRAINEE  
ACCOUNTANTS' PERCEIVED LEVEL OF STRESS**

prepared by Ms Salisha Naidu, submitted in partial fulfilment of the requirements for the degree Master of Commerce in the Industrial and Organisational Psychology Department at the University of South Africa, according to the specifications of the University, where available, and the latest standards for language editing and technical (computer-based) layout.

Editing was restricted to language usage and spelling, consistency, formatting and the style of referencing. No structural writing of any content was undertaken.

As an editor I am not responsible for detecting any content that may constitute plagiarism.

To the best of my knowledge, all references have been provided in the prescribed format.

I am not accountable for any changes made to this dissertation by the author or any other party after the date of my edit.

*Electronically signed (actual signature withheld for security reasons)*

**MONICA BOTHA**

15 July 2024

---

Sole Proprietor: Monica Botha

*Business Planning    Corporate Systems Engineering    Corporate Document Standards  
Business and Academic Document Technical and Language Editing*

Similarity Report

PAPER NAME	AUTHOR
<b>S.Naidu - 57683441- Final Thesis Turniti n.docx</b>	<b>SALISHA NAIDU</b>

WORD COUNT	CHARACTER COUNT
<b>30566 Words</b>	<b>172570 Characters</b>

PAGE COUNT	FILE SIZE
<b>109 Pages</b>	<b>492.2KB</b>

SUBMISSION DATE	REPORT DATE
<b>Jul 23, 2024 2:33 PM GMT+2</b>	<b>Jul 23, 2024 2:35 PM GMT+2</b>

● **41% Overall Similarity**

The combined total of all matches, including overlapping sources, for each database.

- 34% Internet database
- 25% Publications database
- Crossref database
- Crossref Posted Content database
- 33% Submitted Works database

● **Excluded from Similarity Report**

- Manually excluded sources