

The Organizational Climate: How do public accounting students face the business dinosaur?

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Summary

The organizational climate is a dynamic that is growing in the business field in all sectors of the economy, this research focuses on determining through a descriptive investigation the different situations that have been presented to the public accounting students of the subject of professional practices of a university, through open surveys it was possible to determine the professional experience in the subject of labor harassment in companies that have worked in the accounting and financial part, although in the academy future professionals are prepared keep in mind this problem that arises, Therefore, in the results obtained, alternatives are proposed within organizations and universities to address these situations as a means of improvement between the parties to determine an adequate organizational climate.

Keywords: Workplace bullying, public accounting students, aggression, behavior, soft skills

Introduction

Most of the students and graduates of public accounting faculties in Colombia, more than 70% correspond to the female gender and 30% are men, most of these are found in the companies where they work as audit firms and companies of the different business sectors, where they put into practice what they have learned at universities or in accounting laboratories to update accounting science. The high demand for professionals in this area requires that they be up to date with the regulations and comply with the functions imparted in the organizations, however in those activities that are their own in the work teams of the accounting and financial department, they sometimes face in a work environment not as positive as expected, Today it is a debate on the subject of workplace bullying in practice on the different situations that professionals face on a day-to-day basis. What is sought with this research is to determine how public accounting students face the negative organizational climate within organizations?, to propose solutions from universities and organizations so that they have a positive work environment in the profession of the area of accounting, accounting and financial sciences.

Previous studies have analyzed the organizational climate as the behavior of professionals in organizations such as Gough et al., (1998a); Coffey, (1993); Dirsmith and Covaleski, (1985a), Dirsmith and Covaleski, (1985b); Harper, (1988), treat the behavior of the wardrobe of the audit and accounting team in front of the firm and the clients, as the adequate management of time in the provision of services. According to Méndez (2006), he declares that the organizational climate is related to sociology, where the theory of human relations on man and the role of work in the social system are studied,

The dimensions of the organizational climate based on Ramírez (2015) and Gente & Gestión (2022), are related to teamwork, leadership style, communication, belonging and commitment, growth and development, working conditions, remuneration and incentives. , service orientation and finally the orientation to the result. Alegría Zebadúa & Alarcón Martínez (2021) and Zulema et al. (2021), determines that management must have the ability to manage and negotiate the differences that arise in the employee conflict.

Independent companies of their size such as international and local accounting firms and those that are emerging need to provide their collaborators with an adequate work environment to promote the optimal performance of activities based on the purpose of the consultancies that accounting firms have, which It is reflected by customers.

Castellanos & Torres (2020), in the accounting profession, more demanding regulations must be established in which accounting firms must comply with the NICC1 quality control standards. For adaptation in the planning and execution processes of each one of the commitments that have, in the NICC1 element of human resources, the accounting firm must reinforce the recruitment of adequate personnel, performance evaluations that allow the professional to advance in the program of professional development, and the compensation of both monetary and emotional salaries with the estimation of the needs of the personnel and the assignment of collaborative work teams with a good organizational climate reinforce the system thus allowing the development of the proposed goals and avoiding rotation of collaborators constantly. González and Morales (2020), determines that the analysis in the companies of the organizational climate helps to improve the administrative, financial and operational processes of each internal and external dependency of each of the organizations. Likewise, Gonzáles et al. (2021), Barboza et al. (2021), Ponce et al. (2022), and Govea & Zuñiga (2020). They consider that the organizational climate is constituted by the different factors of the companies, of which the most important is the leadership that allows the fulfillment of the objectives with the determined strategies. (2021), Barboza et al. (2021), Ponce et al. (2022), and Govea & Zuñiga (2020). They consider that the organizational climate is constituted by the different factors of the companies, of which the most important is the leadership that allows the fulfillment of the objectives with the determined strategies. (2021), Barboza et al. (2021), Ponce et al. (2022), and Govea & Zuñiga (2020). They consider that the organizational climate is constituted by the different factors of the companies, of which the most important is the leadership that allows the fulfillment of the objectives with the determined strategies.

Methodology

Research Issues

In the investigation, the importance of the organizational climate and workplace bullying in consulting firms and commercial companies has been discussed, with respect to the discussion above, it illustrates the growing importance of this. The general objective is to

investigate the organizational climate of audit firms and companies of public accounting students. Surveys were carried out to the different students who are in the subject of professional practice and who are in the exercise of accounting activities, to determine breaking points for improvement in organizations.

Related specific research questions replicated from the Tribou & Kidd (2022) study are listed below.

- Q1. How did your current or former accounting firm(s) help you become acclimated to the firm's culture and environment?
- Q2. How did your current or former accounting firm(s) support you in professional development?
- Q3. What kind of soft and technical skills were required to progress in the company?
- Q4. What kind of behaviors were typical of someone who was striving to advance in the company?
- Q5. Think of your favorite supervisor (Accounting Manager or Accounting Leader)? What interpersonal skills, technical skills, and behaviors do you associate with that supervisor?
- Q6. Think about your least favorite supervisor (Accounting Manager or Accounting Leader). What soft skills, technical skills, and behaviors do you associate with that supervisor?
- Q7. During your time in public accounting, have you ever experienced or witnessed assaults in the workplace? To the extent that you feel comfortable, describe those circumstances.
- Q8. What measures can be taken to discourage aggressive behavior in the workplace?

Research Methods

The research was carried out through a phenomenology study, using surveys conducted by Smith et al. (2009), the applied methodology has evolved to analyze the perspectives of participants in research studies on people and social interactions, Crotty (1998). The participants chosen for this study belong to the audit firms of the Big four audit companies and commercial companies, The sample contains 150 participants, The Table 1 provides a list of the demographic characteristics and basic job information of the participants.

Table 1. *Respondent demographic characteristics*

Pseudonym	First grade	Years of experience in Accounting	Big Four Firm / Mercantile Company	Gender
Yesenia	Public Accounting Student	3	Financial	Women
Diana	Public Accounting Student	1	Big Four Signature	Women
Sebastian	Public Accounting Student	6	Health Service	Male
yesica	Public Accounting Student	2	Industrial	Women

Daniela	Public Accounting Student	4	Big Four Signature	Women
jessica	Public Accounting Student	4	medical	Women
Paola	Public Accounting Student	5	Commercial	Women
Glory	Public Accounting Student	10	Big Four Signature	Women
catalina	Public Accounting Student	2	Big Four Signature	Women
liliana	Public Accounting Student	4	Big Four Signature	Women
David	Public Accounting Student	6	Big Four Signature	Women
Claudia	Public Accounting Student	4	Big Four Signature	Women
Isabel	Public Accounting Student	8	Big Four Signature	Women
Alexandra	Public Accounting Student	1	Big Four Signature	Women
xiomara	Public Accounting Student	6	Commercial	Women
Yuliana	Public Accounting Student	2	Big Four Signature	Women
Carmen	Public Accounting Student	2	Big Four Signature	Women
Elsa	Public Accounting Student	3	Big Four Signature	Women
Juliana	Public Accounting Student	6	Big Four Signature	Women
cindy	Public Accounting Student	1	Big Four Signature	Women

Fountain:own elaboration

Development and content of the instrument

The benefits of surveying 150 professionals to obtain in-depth information have been well documented in the accounting literature. The data was collected through surveys. The questions for all the participants were organized around the organizational climate of the companies. These questions were based on recent literature. The survey questions were reviewed by several senior academics to ensure the validity of the instrument (Cohen et al. 2010) and pilot tested with an accounting analyst.

All the surveys were carried out during the first semester of 2023 by the researchers. Time spent on these additional questions ranged from a few minutes to 30 minutes, respondents were asked to set aside an hour to complete the questionnaire. Each respondent began with measures to reduce the reluctance of participants to freely provide information. First of all, we describe the general objective of the research, the interest in their experiences, the objective of the data collection and the use that would be made of them. Second, participants were assured that their responses would be anonymous, both to themselves and to their organizations.

Results

Surveys of Accounting Professionals

Q1. How did your current or former accounting firm(s) help you become acclimated to the firm's culture and environment?

The results of the surveys of the population under study, it can be determined that workplace bullying occurs in different accounting firms and in companies from different sectors of the economy, among which the interviewee Daniela in her response "I hadn't really implemented a work adaptation program, but the coworkers made the adaptation process easy," Yessica "I had the experience and with the accounting discipline. Also sharing the day-to-day situations that can occur, the company did not give me the position with an explanation.

The counterpart of this response, the accounting assistant Ana, from some of the accounting consulting firms, acknowledges the firm's support from the moment she entered, "From day one, the human talent department explained to us the dynamics of the firms , commitments, protocol and the organizational culture, Paola "They have always given me the support and confidence to familiarize myself with the processes, I always had the support until I felt my duties as my own" without a doubt the support of the accounting manager stands out as the senior of the firm's accounting area, with a commitment to quality control standards, which are necessary to provide good service to different clients. According to Grajales & Castellanos (2018). Accounting firms must carry out a diagnosis of the need to start, promote and maintain an organizational culture, around quality, that is sustainable at all levels, that results in an identity of the firm and at the same time competitive advantages, necessary for growth, strengthening and positioning; generating an increase in the credibility of its users and those who provide these services.

Q2. How did your current or former accounting firm(s) support you in professional development?

Most of the respondents who work in auditing and accounting firms, such as Susana, Gloría, Vanessa, express "The training is continuous practically manually, professional updating activities are developed, such as audit standards in theory and case studies. , the International Financial Reporting Standards for the public and private sectors, such as soft skills, which are normally dictated by partners and managers who have a long professional

career in the business and educational fields" Katalina "what I like the most is knowing other professionals from other countries who are part of the firm's network, who train us and we can compare the exercise of the activities we develop between countries", The previous responses from audit firms are positive given the current circumstances of the profession where up-to-date professionals in accounting sciences are needed to provide a high-quality service.

However, the respondents who are in commercial and service companies in the accounting department, such as Juliana "in the company do not give economic or time support during the work in the company to attend a course or update workshop, the The manager always expresses that accounting is learned by doing, not reading, that this takes a lot of time, which has put the company at risk of sanctions for accounting and tax errors"

Q3. What kind of soft and technical skills were required to progress in the company?

About the social and technical skills to progress in the accounting firm, as Liliana expresses "Soft skills, understanding, being in the client's shoes, understanding their needs, helping them manage their problems and business marketing" Tatiana company a list that the client must have staff as a toolbox to be a good professional in the firm and stay "Communication skills, emotional intelligence, ethics, reliability in information, knowledge of the company and the industry, ability to work under pressure, among others" The respondents confirm that soft skills are necessary to progress in audit firms, which if the professional did not have these, the position they are in would be stagnant, for which many cannot stand it and decide to resign.

The counterpart of the respondents is mostly in medium and small companies, of which they contrast "There is no possibility of promotion since the senior managers are occupied by the owners of the company and family members."

Professionals must plan to define the opportunities to gain experience in accounting as well as professional growth in each of the areas they are in, as well as human life itself, which must be full of goals on the timeline. of your project.

Q4. What kind of behaviors were typical of someone who was striving to advance in the company?

The accounting leader David expresses "to follow the ladder in the firm and reach a high level as a partner is not so easy, many have tried but must sacrifice their personal life, for more hours of time dedicated to the firm as they say to put on the shirt" Gabriel "Get up early, stay longer than usual, make an effort in daily tasks, perform tasks that do not correspond to your job, as well as provide different solutions and even more, marketing and customer relationship skills."

The responses of the respondents agree satisfactorily, they are not far away, they relate to the duty to stay longer than the usual working hour and to show attractive competencies in the firm, such as skills in the areas of the profession as well as skills with the client.

Q5. Think of your favorite supervisor (Accounting Manager or Accounting Leader)? What interpersonal skills, technical skills, and behaviors do you associate with that supervisor?

The Claudia survey on the question posed considers that of the accounting managers she has had in her short experience, she has stood out for "technical skills, an updated professional always with a solution to the different problems of clients, interpersonal skills in knowing listen to each one of the work team, at times of internal and external difficulties." , another respondent such as Xiomara highlights the "Patience to explain a specific topic,

whether it is of medium or high complexity, about the different situations in the clients" however, within this question, the respondent Diana draws attention, who reports "I have not had any model to continue in my accounting work".

Undoubtedly, future accounting science professionals who are trained at universities and in professional practice always see a role model as the Teacher, the accounting manager or a colleague within their work team who stands out from the others. Other members, technical and personal relationship skills stand out among the responses of those surveyed.

Q6. Think about your least favorite supervisor (Accounting Manager or Accounting Leader). What soft skills, technical skills, and behaviors do you associate with that supervisor?

Regarding the least favorite managers, a series of interpersonal and technical characteristics stand out among the responses that must be evaluated with the ethical behavior of the professionals whose information is kept confidential, it is deduced that among the technical details are the ignorance of the work accountants and financiers that they are in charge of, therefore they generate discontent in the work group, likewise with altruism, negligence, conchuzity, disinterest, irresponsibility and arrogance when it comes to responding to the concerns of the work team,

The assistant Claudia, affirms in her answer what is presented in the work of her constant daily work is "the aggressiveness on the part of the leader, in which he says the words to companies of constant precision of the activities, to look good with the partners superiors, not with this they are disloyal when it comes to giving feedback in which they tell them that everything is going well, but after a period they are changed to another work group"

Yuliana, "I think that I have had several superiors who did not like to share knowledge, they only limited themselves to telling you that it had to be done without explaining, and if one does not do things correctly, the insult is immediate without any mercy."

The lack of cooperation between the work groups that prepare the day to day of their functions is highlighted, this can be caused by the high number of orders (clients), which they have to understand and the constant revisions that they must make of the tasks of its collaborators, however, it crosses the border with the personal treatment of the collaborators, forming in most cases a bad organizational climate.

Q7. During your time in public accounting, have you ever experienced or witnessed assaults in the workplace? To the extent that you feel comfortable, describe those circumstances.

Catalina describes a situation "What do you do that you can't do that? I'm going to call 'J' to tell me if it's true. But it is your obligation to do what I tell you", Claudia Si. He did not settle the taxes with the balances that I tell him, he will have problems in the firm, Rosa "my accounting manager always says that we are in one of the best firms with good salaries, there is no other than this one, they are common if they leave the sign because it was too big for them"

Narly " I fainted once the accounting leader was insulting me in front of all my colleagues I passed by at lunch for fulfilling the overload I had, I was saddened in the following weeks that my colleagues saw me it would seem among them that I am very weak "

The aggressions in the treatment of the collaborators stand out at the beginning of the work, in the execution and closing of the activities they are constant, this in some occasions is

caused by the fulfillment of the billable hours that they have with the client, so as not to overload costs to the client's budget, without a doubt this situation that is described would be terrible for the evaluation of the partner in charge.

Q8. What measures can be taken to discourage aggressive behavior in the workplace?

The respondents in their entirety agree that the organizational climate must be monitored in accounting consulting firms and in companies, where the leader on duty is also evaluated both in his management style and personal skills, among the other options that can be taken there is the training of personnel and a direct line to the high command on the cases that arise, even so, that the affected person is not left helpless. As Marta mentions in her response "In the workplace there must be group meetings, suggestion boxes, and follow-up whistleblower mechanisms, the workplace is a place of life and therefore healthy coexistence must be guaranteed "

Discussion

The results of the research demonstrate the workplace bullying perceived by public accounting students in accounting departments in companies by the accounting managers on duty in the organizations, directly affecting the work performance of accounting assistants due to the organizational climate. that they support in the different companies where they work, showing disinterest in the tasks of the daily activities in front of the functions that they must perform, causing in the companies a high turnover of the personnel of the collaborators of the financial department, which in turn is reflected in the accounting leader when evaluating the work team negatively, or, failing that, in creating a bad work environment so that the staff resigns on their own, previous studies highlight the results obtained in the research on the effects of workplace bullying against work caused negative reactions between the parties involved and behaviors in the jobs Benítez, Medina, & Munduate, (2012); From Dreu and Van Vianen, (2001); DeWit et al., (2012).

Conclusions

The organizational climate environment of Public Accounting students is notable in each of the answers obtained in the questionnaire, the barriers of aggression are increasing in these organizations regardless of the rotation of the work teams in front of the accounting partner. who directs the work of the team, the lack of an adequate or optimal organizational climate causes conflicts in group work and signaling, which can be reflected in the results of the activities in a non-positive way or constant rotation of personnel, not It is enough the constant training and human talent at the beginning of an accounting professional of his activities in the company, Follow-up and support lines must be generated for the mistreatment that may be received and measures must be taken within the organization to improve the negative aspects that do not favor the organizational climate. In general, senior managers and middle managers must contribute to a positive climate. in which workplace harassment of the aggressions that are produced by work is eliminated, training must be carried out in the academy through the advice of the different accounting and human management laboratories, with a view to improving human strengthening for compliance of the objectives of the organizations, as well as breaking these cases within the institutions in some cases, either through the suggestion box or support from the human talent area. In general, senior managers and middle managers must contribute to a positive climate in which workplace harassment of aggressions that occur at work is eliminated. Training must be carried out in the academy through the consultancies of the different accounting laboratories. and human management,

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The research contributes the theory and practice on personal relationships and workplace bullying in accounting departments in companies, the accounting director or supervisor must, in addition to having specialized accounting technique, have interpersonal and soft skills to manage the group. of work that favor the reduction of conflicts and avoid workplace harassment behaviors, human talent managers, senior management and different administrative supervisors in organizations must play an active role in the organizational climate and monitor the different cases that arise. present.

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