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The Impact Of Accounting Work Stress On Accountants' Job Satisfaction - Evidence From Libyan Commercial Banks

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أثر اجهاد العمل المحاسبي على الرضا الوظيفي للمحاسبين دليل من المصارف التجارية الليبية

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الملخص:

تهدف هذه الورقة إلى دراسة تأثير العوامل المسببة لضغط العمل المحاسبي على الرضا الوظيفي للمحاسبين العاملين في المصارف التجارية الليبية. استخلصت الدراسة من الأدبيات السابقة مجموعة من عوامل ضغط العمل المحاسبي، وهي: غموض الدور، وتعارض الدور، وعبء الدور الكمي، وعبء الدور النوعي، والقلق بشأن التطور الوظيفي. وقد تم قياس جميع هذه العوامل، وكذلك الرضا الوظيفي، بالاعتماد على مقاييس شائعة الاستخدام في الأدبيات السابقة. وأشارت نتائج تحليل الانحدار المتعدد إلى عدم وجود تأثير لتعارض الدور وكل من عبء الدور الكمي والنوعي، في حين كان هناك تأثير للقلق بشأن التطور الوظيفي وغموض الدور على الرضا الوظيفي للمحاسبين في النموذج، بقوة تفسيرية معنوية بلغت 28%. ويمكن للبحوث المستقبلية أن تأخذ بعين الاعتبار العلاقة بين ضغوط العمل والأداء الوظيفي تحت تأثير متغير وسيط مثل الرضا الوظيفي.

الكلمات الدالة: القلق بشأن التطور الوظيفي، الرضا الوظيفي، عبء الدور النوعي، عبء الدور الكمي، غموض الدور، تعارض الدور.

Abstract

This paper aims to examine the influence of factors causing accounting job stress on accountants' job satisfaction working in Libyan commercial banks. The study extracted from the literature a set of factors for accounting work stress, namely the role ambiguity, role conflict, quantitative role overload, qualitative role overload and career development concern and all of these factors and also job satisfaction measured by relying on scales that are frequently used in the literature. The findings of multiple regression analysis indicates that there was no impact for the role conflict and both the quantitative and qualitative role overload, on the other hand there was an impact for the career development concern and the role ambiguity on accountants' job satisfaction in the model with significant and explanatory power of 28%. Future research can take into account the relationship between work pressures and job performance under the influence of a mediator variable such as job satisfaction.

Keywords: Career development concern, Job satisfaction, Qualitative and Quantitative role overload, Role ambiguity, Role conflict

Introduction

Career is one of the important parts of our daily lives where most people spend their time for work purposes related to a job matters. This is likely to be accompanied by high levels of stress, which may cause a great deal of stress and dissatisfaction due to the competitive nature of the work environment. This is called work stress or job stress (Lee & Lee, 2024; M.-H. Lin, Yen, Chuang, Yang, & Chuang, 2024). Job stress is an inevitable global phenomenon facing all workers in all jobs and in almost all cultures and demographics (Heub, Schaller, & Lange, 2024; Yazdi et al., 2023; Zhong et al., 2025). The accounting job is not an exception. On the contrary, it is considered one of the most stressful jobs. Therefore, it is important to ensure the satisfaction of accountants and try to make them comfortable in their work environment (Güzide, 2021; Kutebayev, Utaliyeva, Sautenkova, & Aizhanova, 2024; Rodrigues, Oliveira, Borges, Franco, & Silva, 2023; Samagaio, Morais Francisco, & Felício, 2024). Accountants with a high level of satisfaction usually tend to work more productively, participate in work more, and are less likely to resign (Hameli, Çollaku, Ukaj, & Training, 2024; Pozo-Antúnez, Molina-Sánchez, Ariza-Montes, Fernández-Navarro, & Measurement, 2021). This was the focus of the modern theory of organizations, which is to pay attention to accountants as human beings with their feelings and goals (Camilli, Mechelli, & Coronella, 2026; P. T. Lin, Vu, Nguyen, & Wu, 2022; Rodrigues et al., 2023) The accounting function is affected by the satisfaction and behavior of those individuals working in it (accountants) and those dealing with it (Camilli et al., 2026; Salisa, Ashsifa, Kuncoro, Prasetyaningrum, & Akuntansi, 2024). Some believe that something radical must be done to address the problem of job stress because of its effects on the organization (Odoh, Odigbo, Onwumere, & Management, 2013). Therefore, this study aims to find out the impact of the stress levels experienced by accountants in Libyan banks on their satisfaction as an attempt to improve the role of the accounting function in Libya and raise the level of performance of accountants. The relationship between job satisfaction and work stress is well established and negative. That is, higher accounting job satisfaction is associated with lower work pressures, and vice versa (Kazan & Kocamış, 2025; M.-H. Lin et al., 2024) .

Research Problem

The scope of the accounting function is not limited to financial or even operational and administrative aspects, but extends to the behavior of the individuals and groups occupying this function (Korzeniowska, Brescia, & Fijałkowska, 2022). It is important to provide a calm and comfortable work environment for accountants to do their work, and it is necessary to identify the important factors that contribute to increasing their job stress in the work environment, especially since the accounting job is known for high levels of stress (Güzide, 2021; Saputra, Himawan, & Tanti, 2016). In the United States, accounting is known as a job that causes high levels of stress in the lives of those who work in this field , especially during some seasons (Anderson, 2020). Job stress makes the employee practice his work without care or importance, and loses the desire to innovate and renew, which is a state of mind and internal psychological experiences that express emotional exhaustion and dull feeling and inability to achieve the same professional practitioner who loses his enthusiasm and interest in those who provide them with services, and this is due to the pressure of work, the quality of the beneficiary of the service and the nature of the job, the organizational structure of the organization, the nature of supervision and others (Ayuningrum, 2014). Some have considered that accounting is a behavioral process that is affected by the behavior of the accountant in the preparation of data and information, which in turn affects the behavior of the users of this data and information, whether from within or outside the organization. Hence, concepts and behavioral aspects have become no less important in the success or failure of accounting in performing its tasks of producing accounting information in a form and content that satisfies all parties who deal with this information (Oberholster, 2013). This has prompted accounting thought writers, whether they belong to academic or professional organizations, to pay attention to the behavioral aspects of accounting, measuring and revealing the dimensions of job satisfaction to their colleagues in the profession and the problems they suffer at work. The interest of accountants in this aspect has begun with the emergence of behavioral accounting as a branch of accounting theory (Ariyanti, 2021; Cahyadi et al., 2024). This branch of accounting is primarily concerned with explaining and predicting human behavior across all accounting fields and relationships (Ardimansyah, Wulandari, Haryono, & Yunita, 2023; Patty & Lamawitak, 2021; Salisa et al., 2024). Despite the interest in this important aspect of accounting in Western countries in general and the United States of America in particular. This is because of its direct impact on the performance of the employee and his interest in the services he provides, but the interest in this subject at the local level was very little except for some few studies. one of these studies showed that accountants in Libyan industrial and commercial companies suffer from levels of stress, which negatively affects their accounting performance (A. A. Alnaas, 2005). Another study on Libyan commercial banks also found that employees are not satisfied with the incentive system in the bank (Amara, 2020). Although some previous studies have touched on aspects of this topic within the Libyan context, they have failed to focus directly and in depth on the impact of accounting job stress factors on job satisfaction among accountants in Libyan commercial banks, nor have they sought to identify the dimensions of this impact within the specific circumstances of the Libyan banking system. This justifies the urgent need for further research.

This research gains added significance by examining an exceptional economic and political environment. Accountants working in Libyan commercial banks operate within a context of institutional instability and fragile financial infrastructure that the country has endured since 2011. This gives rise to stress factors and determinants that differ significantly from those identified in studies conducted in more stable environments. These circumstances served as the primary motivation for the researchers to investigate the impact of accounting related stress on job satisfaction among accountants in Libyan commercial banks, with the aim of mitigating the stress levels experienced by these accountants and the potential negative consequences for both the individual and the organization.

To achieve its objectives, the study adopted a descriptive-analytical approach, relying on primary data collected through a questionnaire administered to a sample of accountants working in Libyan commercial banks. The study is structured as follows: a review of the theoretical literature, followed by an outline of the research methodology, an analysis of the results and hypothesis testing, and finally, a presentation of the conclusions and recommendations.

Theoretical framework and review of previous studies

The relationship between work pressures and job satisfaction is one of the prominent variables in the organizational literature, and it has been recognized as one of the widely researched areas in the administrative and organizational field. Identifying the concept of stress is important to reduce its severity and avoid its negative effects on the satisfaction of accountants and its knowledge is enhanced by knowing its types, sources, symptoms and effects. Especially when practicing accounting, where accountants work under high pressure because of the magnitude of accounting problems (Chen, Silverthorne, & Hung, 2006).

The concept of job stress

There are many obstacles in the work environment that prevent individuals from fully playing their role, including work pressures (Bhanu, Babu, Sai, & Management, 2018). Writers and researchers did not agree on a specific concept of the meaning of stress. Some of them explain that it is difficult to determine what is meant by the word stress due to its complex nature. Some of them defined the concept of stress by describing it, and there are those who defined the concept of stress by indicating its results and effects, whether at the level of the employee, at the level of productivity, or other manifestations. Some of them believe that their concept differs according to the individuals subject of the study , the nature of the work and the surrounding environmental conditions …..etc. From studying the stress for a long time, Selye (1976) developed a cumulative, gradual perception of psychological reactions to stress, noting that stress is a response designed to help the individual overcome threat and danger. According to Selye, the individual's reactions to stress are carried out in three stages through a process called the nightmare of general adaptation as follows:

Stage 1: Alarm or Danger Alert

It expresses the initial movement of the body that faces a challenge through what is imposed by the stressor, and the body prepares through it to face the threat or challenge that confuses it by secreting hormones from the endocrine glands that result in a rapid heartbeat, an increase in the respiratory rate, an increase in blood sugar and muscle tension, and so if the stressor continues, the body moves to the second stage.

Stage 2: Resistance

After the first trauma, the individual moves to the stage of resistance, in which the body tries to repair any damage or harm resulting from the first trauma. At this stage, the individual feels tired, anxious and stressed, and the individual tries to resist the sources of stress. If he can succeed and overcome the problem, the symptoms of stress disappear. If not, the individual moves to the third stage.

Stage 3: Exhaustion

This stage appears if the individual cannot overcome the sources of stress. Permanent and continuous exposure to stressors leads to exhaustion of the available energy to adapt, so the system that resists these factors (stressors) becomes exhausted and depleted. This stage is considered acute and dangerous, and it poses a threat to both the individual and the organization alike. The human mind and body have limits to endurance and resistance. The higher the frequency of warnings and resistance, the more exhausted and exhausted the individual becomes, which is reflected in his life in general and his work in particular. With the scientific development, the perspective through which the concept of stress is viewed has expanded, and it has become more attached to psychological and behavioral aspects.

Despite the multiplicity of opinions and differences of views in giving a specific meaning to job stress, it is generally a response to an act or situation that imposes demands on the individual, especially psychological or physical, or both. These demands become a source of stress when the individual realizes that they represent demands that exceed his abilities.

Job Stress Sources

There are many causes that lead to the creation of different forms of stress that affect the individual while doing his work, and the severity of this stress varies from one individual to another due to differences and differences between individuals. Despite these differences, all forms of stress in most cases generate negative consequences for the individuals under this stress, and for the organization to which these individuals belong (Bhanu et al., 2018; Rachman & Studies, 2021). There are role pressures that are represented in the lack of clarity and conflict of roles, and the pressure arises from the nature of the work, such as the inappropriateness of the place or the inappropriateness of the job performed by the person as the increase in work burdens, unless these burdens are quantitative or qualitative. The quantitative burden is that the employee is required to perform many different tasks, and he does not have enough time to accomplish them, and the qualitative burden occurs when the individual feels that he does not have the skills and knowledge required to complete the work. Stress may result from the pressures of relationships within the work such as relations with colleagues or with bosses. There are also pressures on the organizational structure arising from overlapping competencies or imbalance in the distribution of powers. There are also time pressures resulting from the lack of regulation of available time and supervisory pressures resulting from the multiplicity of supervisory bodies or the lack of clarity of supervisory standards. In addition to the above, the person is also exposed to a set of pressures related to his personal life such as family requirements and social relations…etc (Bhanu et al., 2018; Malik, 2024; W. Zhao, Liao, Li, Jiang, & Ding, 2022).|

What is the relationship between turnover and job satisfaction?

Although job satisfaction and work stress are two highly researched areas of organizational behavior, and several studies have attempted to identify the relationship between work stress and satisfaction, which are key focuses of HRM research (Dey & Bhattacharjee, 2025; Jokanović, Vrgović, Ćulibrk, Tomić, & Jošanov-Vrgović, 2025), the relationship between work stress and job satisfaction remains uncertain and clearly unexplored. The literature suggests four models of this relationship:

The first model believes that job stress has a negative impact on job satisfaction, that is, this relationship is an impact relationship in which work pressure is an independent variable and job satisfaction is a dependent variable, that is, job stress is the cause, and job satisfaction is the result of this causal relationship (Calisir, Gumussoy, & Iskin, 2011; Firth, Mellor, Moore, & Loquet, 2004; Hwang & Park, 2001; Lu et al., 2017; Penconek et al., 2021).

The second model sees the opposite, that is, it is dissatisfaction that increases the tension in the employee, that is, job stress is the result of dissatisfaction with the job (Bateman & Strasser, 1983; Tongchaiprasit & Ariyabuddhiphongs, 2016).

The third model sees its proponents that there is a negative correlation between job stress and job satisfaction, meaning that whoever happens first for any reason will affect the second, and stated Eriş & Kökalan (2022) and Sharma and Tripathi (2023) that the relationship between job satisfaction and job stress is well-established and is a negative correlation. That is, higher job satisfaction is associated with lower work pressures, and vice versa.

The **fourth model**, which is the most common, links the authors of this proposal that the relationship is not between job satisfaction and job stress in itself, but rather with the factors of job stress with job satisfaction. The extent to which these factors affect job satisfaction is studied. This means that job stress factors can have an impact on job satisfaction. In other words, these factors can affect both work pressures and job satisfaction, and vice versa, meaning that job satisfaction cannot affect these factors (Ishfaq, Khan, & Khan, 2019).

Hypotheses Development

Role Conflict

Role conflict is the lack of consistency in the expectations and demands of the different parties to which the individual is exposed in the organization (Antoniou, Davidson, & Cooper, 2003). Role conflict arises when the employee receives instructions from different heads or sources and these instructions carry contradictions, which makes it difficult for the employee to meet them together. Others use role conflict to mean situations in which an individual perceives incompatible expectations (Abdou et al., 2024; Raub, Borzillo, Perretten, & Schmitt, 2021; Ummah & Fazeel, 2014); Jamadar (2012) believes that role conflicts may arise when an individual encounters two or more simultaneous and incompatible expectations in a way that is consistent with a particular role negotiating the performance of other roles. Evidence indicates that there is often a negative relationship between role conflict and job satisfaction (Palomino & Frezatti, 2016). When accountants face levels of role conflict, it can affect their sense of dissatisfaction. This leads to the following hypothesis:

H1: Role conflict negatively affects accountant job satisfaction in Libyan commercial banks

Role Ambiguity

The ambiguity of the role means that the individual does not know his powers and duties in the organization, that is, the person lives in a state of lack of clarity regarding his tasks, roles, powers and responsibilities in the performance of his work(Idris, 2011; Jones , Norman, & Wier, 2010; L. Zhao, Rashid, & Sciences, 2010). Role ambiguity is another stressor that occurs when expectations, goals, and responsibilities are not clearly designed for employees (CahayaSanthi & Piartrini, 2020). Role ambiguity arises when an employee feels there is a great deal of uncertainty about aspects of their role or group membership (CahayaSanthi & Piartrini, 2020; Lopopolo, 2002). A higher level of role ambiguity leads to lower job satisfaction, and more job-related stress and concern (Palomino & Frezatti, 2016). Khattak , Quarat-ul- ain, and Iqbal concluded (2013) that role ambiguity and job satisfaction are negatively correlated. Ling et al. concluded that the (2014) relationship between role ambiguity and job satisfaction is such that when a person faces pressure from the ambiguity of the role they play, they are more likely to be dissatisfied with their job. This leads to the following hypothesis:

H2: Role ambiguity negatively affects accountant job satisfaction in Libyan commercial banks

Quantitative role overload

Quantitative role overload is that the person wants to accomplish a quantity of work, but the time available to him is not enough to accomplish these works (Nouri & Parker, 2020). Exposure of individuals to large amounts of work often leads to increased pressures that in turn lead to harmful results, such as reduced work proficiency as well as decreased efficiency (Polenick et al., 2020). Some argue that quantitative role overload is not only too much, but also too little. It may also be perceived as tiring and leads to stress and boredom because it means diminishing the potential of the individual (Shultz, Wang, Olson, & Stress, 2010). A high level of quantitative role overload is negatively associated with a high level of job satisfaction for the individual (Ummah & Fazeel, 2014). This leads to the following hypothesis:

H3: Quantitative role overload negatively affects accountant job satisfaction in Libyan commercial banks

Qualitative Role overload

Some researchers classify the role overload into a quantitative overload, and a qualitative role overload. The quantitative role overload occurs when there is a very large number of tasks to be performed in a limited time, while the qualitative role overload indicates a situation in which it is difficult to effectively complete a task due to the capabilities weakness and lack necessary skills or knowledge to perform this task or job (Miesho, 2012). The qualitative role overload is to load the person with work that does not fit their own preparations, capabilities, knowledge and abilities (Aqilah, Nursal, Osman, Redzuan, & Management, 2023; Miesho, 2012). There is a close negative relationship between the levels of stress resulting from the qualitative role overload and the level of job satisfaction of people (Ummah & Fazeel, 2014). This leads to the following hypothesis:

H4: qualitative role overload negatively affects accountant job satisfaction in Libyan commercial banks

Career Development concern

Accountants and institutions should develop professional development programs, because clear and objective professional development improves the motivation of employees to work, which generates a sense of satisfaction that in turn reflects positively on both the accountant and the institution (Fitri, 2019). The future career of accountants is a major source of professional pressure. Lack of job security and poor promotion programs cause great professional stress for accountants (Teresa Kelly & Mary Barrett, 2011). Poor career development causes great stress and is a source of stress, especially in institutions that emphasize the relationship between career progression and competence. Two main combinations of expected stressors in this area can be allocated: poor job security and desperation to reach the required job grade. These adverse psychological effects have been associated with multiple negative outcomes for example, job dissatisfaction, and poor productivity(Leka, Jain, & Organization, 2010). This leads to the following hypothesis:

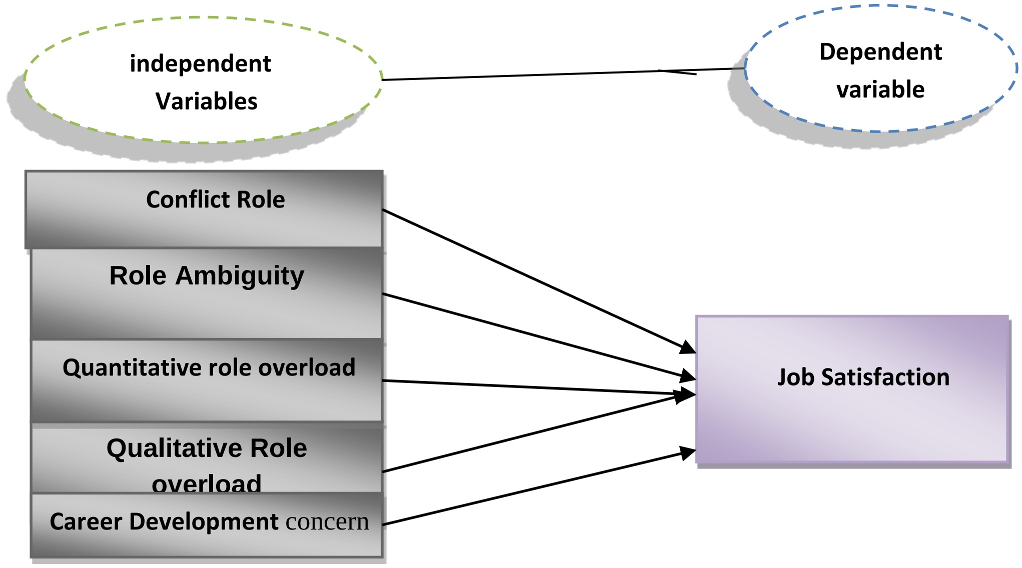
H5: Career Development concern negatively affects job satisfaction For accountants in Libyan commercial banks

Research Methodology

This study is an analytical descriptive study, where it described the dependent and independent variables in a statistical description, and then analyzed the relationship between these variables in the most appropriate statistical methods, to achieve the objectives of the study.

Conceptual Model and Variables Measurement

Conceptual model



- Figure: **Conceptual Model**

The conceptual model represents the general framework of the study, and based on the results summarized through the review of previous studies, the study model has been built and established as shown in Figure (1). As is clear from the figure, the independent variables represent the factors of job stress, namely: role ambiguity, role conflict, quantitative role overload, qualitative role overload, role evolution concern, and their impact on the dependent variable, which is job satisfaction

Variables Measurement

The study used the scale developed by Taylor (1972) to measure job satisfaction, which is used in many studies, (see for examble: Ahmad, Zahid, Wahid, & Ali, 2021; Fauzi, Mohamed, Alauddin, & Jabar, 2022; N. Sharma, Garg, & Management, 2024), with the addition of some items to contain 12 items. Role conflict and role ambiguity were measured using a modified version of the Role Stress Scale developed by Rizzo, House, and Lirtzman (1970) and Wendell Gregson, and Aono(1994) made some minor modifications to the items in the questionnaire to make them more relevant to accountants. This scale consists of fourteen items: 6 items related to role ambiguity, and eight items related to role conflict. This fourteen-item scale is the most commonly used measure of role ambiguity and role conflict (see for example:Bakarich, Marcy, & O'Brien, 2022; Teresa Kelly & Mary Barrett, 2011; van Slooten, Dirks, & Firk, 2024). to measure the quantitative role overload; the study used the questionnaire developed by Gmelch, Lovrich, and Wilke (1984); and also used by Reichel and Neumann (1993). Ivancavich and Matteson (1980) A questionnaire was also used to measure the qualitative role overload and the concern for career development respectively.

Data collection and analysis

All Libyan accountants working categories in commercial banks in the central region and Tripoli were included in the study, where the number distributed was more than 200 questionnaire forms, and the number of forms collected was 149 forms (71%of the forms distributed), of which 7 forms (3.5%) are not valid for analysis because they are not completed and 142 forms are valid for analysis (95%) of the forms collected.

Several statistical methods were used to analyze the data to achieve the study objectives and test its hypotheses:

Cronbach's alpha coefficient to check the stability of the study instrument.

Multiple regression and some diagnostic checks (One-Sample KS One-Sample Kolmogorov-Smirnov Test and the Kurtosis and skewness test for normality and correlation matrix and VIF for multicollinearity) to test hypotheses.

Stability test

To determine the stability of the scale, internal consistency was measured using the Cronbach alpha value, where internal consistency describes reliability estimates based on the average correlation between items within the test (Nunnally & Bernstein, 1994). Nunnally (1978) suggested that a minimum alpha of 0.6 is sufficient for the early stage of research. From Figure (1), it is clear that since all variables have alpha values even greater than 0.83, except for the quantitative role overload, the constructs were considered to have sufficient reliability.

Table No. (1) Cranbach's alpha coefficient

variable	Phrases Number	• Alpha Parameter
Job Satisfaction	**12**	0.899
Role Ambiguity	**6**	0.866
Role Conflict	**8**	0.864
Quantitative Role Overload	**4**	0.504
Qualitative Role Overload	**4**	0.835
Career development Concern	**5**	0.835

Research Results

To achieve the study objective, multiple regression analysis was used to measure the impact of job stress factors on the job satisfaction of accountants working in Libyan banks. For testing the model; in the beginning, regression analysis needs specific assumptions to be met regarding the quality of data (J. F. Hair, Black, Babin, Anderson, & Tatham, 2005). Insufficient data quality may cause biased results. Consequently, data screening is very important in high quality research (A. Alnaas & Rashid, 2019; Rashid & Governance, 2013). For this aim, some diagnostic checks were done to confirm that multiple regression analysis assumptions were not violated. These tests focused on normality and multicollinearity

Although there are those who believe that when the sample size is large (sample size in this study is 142), this means that the data follow the normal distribution (A. A. A. Alnaas, 2014; Panneerselvam, 2004; Rashid & Governance, 2013), the study conducted some tests used (Alsaeed, 2006; J. F. Hair et al., 2005) to ensure that the data follow the normal distribution, including the One-Sample KS One-Sample Kolmogorov-Smirnov Test and the Kurtosis and skewness test. According to Hair, Anderson, Tatham, and Black, (1998) the value of kurtosis must be between 3: -3 for the data to follow the normal distribution, while the value of skewness must be between 1: -1.

Table (2) Three tests for the normal distribution of the study variables

Variable	Numbers	One-Sample KS (Sig)	Kurtosis	Skewness
Job Satisfaction	**142**	.0550	0.039-	.553-
Role Ambiguity	**142**	.1320	0.346-	.226
Role Conflict	**142**	.6780	0.419-	.028-
Quantitative Role Overload	**142**	.0750	0.108-	.320
Qualitative Role Overload	**142**	.0900	0.434-	.186
Career Development Concern	**142**	0.276	0.547-	.160

As shown in Table No (2), the three tests prove that all dependent and independent variables follow the normal distribution and their validity to conduct parameter tests.

To further confirm the validity and effectiveness of this model, the normal distribution of residues has been verified as one of the assumptions that must be met in the multiple regression model (Suleiman, Abdullahi, Ahmad, & Science, 2015). Residual tests were conducted using the Kolmogorov-Smirnov and Shapiro-Wilk tests, and the results showed the collection of data about a straight line, and probability values higher than 0.05 , which is an indicator of the normal data distribution (Coakes & ISBN, 2005; Dolatabadi, Forghani, Tabatabaee, Faghani, & Sciences, 2013), and Table (3) shows this.

Table No. (3) Normal distribution of the rest

	Kolmogorov-Smirnov		Shapiro-Wilk	
	Statistic	Sig.	Statistic	Sig.
Studentized Residual	.062	.200	.985	.124
Standardized Residual	.062	.200	.984	.100

Non-linear Pluralism

Linear multiplicity (absence of multicollinearity) is one of the conditions that must be met to perform the regression test, and linear multiplicity indicates high levels of correlation between (independent) explanatory variables. In previous studies, it was stated that the general rule for testing linear multiplicity problems using the correlation matrix is that linear multiplicity becomes a problem once the correlation rises > 0.8 (Gujarati, 2003; Li, Mangena, & Pike, 2012), while it is argued that linear multiplicity becomes a serious concern when the VIF exceeds 10 (Abugalia, 2011; A. A. A. Alnaas, 2014; Maiga, Nilsson, & Jacobs, 2014), and Table No (4) shows the results of these two tests - the correlation matrix for all independent variables (Correlation), and the Variance Inflation Factor (VIFs):

Table (4) Correlation matrix between independent variables

Variable	Role Ambiguity	Role Conflict	quantitative role overload	qualitative role overload	Career development concern	Variance Inflation Factor (VIF)
Role Ambiguity	1					1.795
Role Conflict	.650	1				2.516
Quantitative Role Overload	.400	.420	1			1.507
Qualitative Role Overload	.500	.640	.540	1		298.
Career Development Concern	.510	.670	.500	.680	1	2.327

It is clear from Table (4) that all correlation coefficients are lower than the value indicated above (0.8) where the highest correlation coefficient was 0.68, and therefore there is no correlation between the independent variables (proving the absence of linear multiplicity). The results revealed the highest VIF was 2.516 that is far below the maximum acceptable threshold of 10.0, , which confirms the absence of multicollinearity problem.

After conducting this statistical analyses series, the validity of the data for conducting regression analysis was demonstrated. Table No. (5) shows multiple linear regression analysis results .

Table(5) Multiple regression analysis of the work stress impact on accounting job satisfaction

Independent Variables	*β*	*t*	*Sig*
The Full Model	***R^2*** = 0.283	***F***= 10.72	***Sig*** = .00
Role Ambiguity	.281-	2.885-	.005
Role Conflict	.128	1.110	.269
Quantitative Role Overload	.026	.290	.772
Qualitative Role Overload	.125-	1.133-	.259
Career Development Concern	.346-	3.124-	.002

"Job Satisfaction is Dependent Variable

Looking at Table No. (5), it is noted that the multiple regression model has a significant significance through the ***F*** value of 10.72 and a significance of 0.00, that is, less than 0.05, and the total explanatory capacity of the independent variables (***R^2***) explains 28% of the variation in the dependent variable, which is job satisfaction, but not all of the previous five factors have a significant impact within the framework of the model. There is no impact for both the role conflict and quantitative role overload and qualitative role overload within the context of the model because the level of significance of these three variables is greater than 0.05, and this means that these factors will not play a role in enhancing job satisfaction in light of the improvement of other factors (role ambiguity and career development concern). role ambiguity is influenced by a correlation coefficient of %28.1 and career development concern by a correlation coefficient of %34.6 within the regression model, meaning that whenever the role ambiguity state improves by one unit, job satisfaction level improve by %28.1 units, and similarly to role ambiguity if the career development concern state improves by one unit, the level of satisfaction improves by %34.6 units.

Study results and discussion

Accountants are important professionals in economic life. They must be cared for, their morale must be raised, and the stress that afflicts them must be relieved, fatigue and pressure of work that may be associated with the performance of their accounting tasks and affect the satisfaction level and the their performance level. Therefore, the study sought to have a contribution in this regard, especially in an environment characterized by the scarcity of such studies and research, which is the Libyan environment.

The study tried to identify the impact of work stress factors (job stress) for accountants working in commercial banks on their job satisfaction level. The study extracted from the literature a set of factors for accounting work stress, namely the role ambiguity, role conflict, quantitative role overload, qualitative role overload and career development concern, and relied on scales that are frequently used in the literature to measure these factors and measure job satisfaction (Ahmad, Zahid, Wahid, & Ali, 2021; Gmelch et al., 1984; Terry Gregson & Wendell, 1994; Terry Gregson et al., 1994; Ivancavich & Matteson, 1980; Teresa Kelly & Mary Barrett, 2011; Reichel & Neumann, 1993; Rizzo et al., 1970; Taylor, 1972). To achieve the study objective, which is the stress factors impact on the job satisfaction level of accountants working in Libyan banks, the result of the multiple linear regression to measure the impact of the five combined in one model came to show that there was no impact for the role conflict and both the quantitative role overload and qualitative role overload, and there was an impact for the career development concern and the role ambiguity in the model with significant and explanatory power of 28%. This result is fully consistent with the results of the Kelly et al. study, (2011) which shows that role ambiguity and career development concerns are the biggest predictors of job satisfaction for a sample of trained accountants. This is also in line with the results of some studies (see for example: Koustelios, Theodorakis, & Goulimaris, 2004; Tarrant & Sabo, 2010). This was not the case according to the results of the Ahmad et al. study (2021), which showed that the role conflict has a negative moral relationship with job satisfaction with a correlation strength of 0.22, while the role ambiguity has no moral relationship with job satisfaction, and the explanatory ability of this model was 25%.

conclusion

This paper aims to examine the influence of factors causing accounting job stress on accountants' job satisfaction working in Libyan commercial banks. The findings indicates that there was no impact for the role conflict and both the quantitative and qualitative role overload, on the other hand there was an impact for the career development concern and the role ambiguity on accountants' job satisfaction. The study concludes that negligence of this issue by those responsible for accounting work can contribute to stress among accountants, and as a result of this pressure, accountants feel dissatisfied with their jobs, which may ultimately affect their performance. Therefore, it is necessary to help accountants, a very important group of professionals in organizations, to alleviate the problems of stress and fatigue and raise their job satisfaction level to reflect on the their performance equality.

There are some limitations to this study that can be considered as a gap and can be adopted for further research work. First, this study is limited to accountants working in the banking sector only, so these results cannot be generalized to all accountants in other sectors. Moreover, future research can take into account the relationship between work pressures and job performance under the influence of a mediator variable such as job satisfaction.

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