Effect of a job demand-control-social support model on accounting professionals? health perception

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The Job Demand-Control and Job Demand-Control-Support (JDCS) models constitute the theoretical approaches used to analyze the relationship between the characteristics of labor and occupational health. Few studies have investigated the main effects and multiplicative model in relation to the perceived occupational health of professional accountants. Accountants are subject to various types of pressure in performing their work; this pressure influences their health and, ultimately, their ability to perform a job well. The objective of this study is to investigate the effects of job demands on the occupational health of 739 accountants, as well as the role of the moderator that internal resources (locus of control) and external resources (social support) have in occupational health. The proposed hypotheses are tested by applying different models of neural networks using the algorithm of the Extreme Learning Machine. The results confirm the relationship between certain stress factors that affect the health of the accountants, as well as the direct effect that the recognition of superiors in occupational health has. Additionally, the results highlight the moderating effect of professional development and the support of superiors on the job?s demands. © 2018, MDPI AG. All rights reserved.

Job Demands-Control-Social Support (JD-R) model

Perceived Occupational Health (POH)

Professional accountants

environmental factor

health belief

health status

occupational exposure

perception

working conditions

workplace

article

human

locus of control

machine learning

occupational health

perception

professional development

social support

stress

accounting

adult

female

health care personnel

job satisfaction

male

mental stress

middle aged

occupational health

professional standard

psychology

statistics and numerical data

theoretical model

Accounting

Adult	
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Female

Health Personnel

Humans

Job Satisfaction

Male

Middle Aged

Models, Theoretical

Occupational Health

Professional Role

Social Support

Stress, Psychological