

# The subjective well-being challenge in the accounting profession: The role of job resources

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The main activity of the accountant is the preparation and audit of the financial information of a company. The subjective well-being of the accountant is important to ensure a balanced professional judgment and to offer a positive image of the profession in the face of the incorporation and retention of talent. However, accountants are subjected to intense pressures that affect their well-being in the performance of their tasks. In this paper, the job demands-resources theoretical framework is adopted to analyze the relationships between job demands, job resources, and the subjective well-being of a large sample of 739 accounting experts at the European level. Applying a structural equations model, the results confirm, on the one hand, the direct effects provided in the theoretical framework and, on the other, a new mediating role of job demands- subjective well-being relationship resources. © 2019 by the authors. Licensee MDPI, Basel, Switzerland.

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