

A FIELD RESEARCH ON THE PERCEPTION OF CORONAFOBIA OF ACCOUNTING PROFESSIONALS

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ABSTRACT

The COVID-19 disease, which emerged in December 2019 and affected the whole world in a short time with a great spread rate, has taken its place in the literature as one of the global difficulties experienced by the world. While many vaccines are being developed for the clinical treatment of COVID-19 disease, no steps have been taken to treat the psychosocial effects of this disease, and this aspect of the disease has not yet been fully addressed. In the study, accounting professionals operating in Adana province; The aim of this study is to determine the fear levels against the coronavirus disease and to determine whether the perceptions regarding this issue differ in terms of demographic variables. When the obtained data are examined; It has been concluded that the professionals included in the sample are very afraid of COVID-19, they think it is uncomfortable even to think about this disease, they are afraid of losing their lives due to the disease, and they experience palpitations when they think that they have the disease. Another result obtained from the study is that the level of fear of the accountants against the coronavirus disease differs in terms of gender, title, educational status and age factors. The fact that the study has not been examined from the perspective discussed before increases its importance and value.

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ÖZET

Tüm dünyayı etkisi altına alan COVID-19 hastalığı, dünyanın yaşadığı küresel zorluklardan biri olarak literatürdeki yerini almıştır. COVID-19 hastalığının klinik tedavisi için birçok aşı geliştirilirken bu hastalığın yarattığı psikososyal etkileri tedavi etmek için henüz bir adım atılmamış, hastalığın bu yönü henüz tam olarak ele alınmamıştır. Çalışmada, Adana ilinde faaliyet gösteren muhasebe meslek mensuplarının; koronavirüs hastalığına karşı korku düzeylerini tespit etmek ve bu konuya yönelik algıların demografik değişkenler açısından farklılık gösterip göstermediğini belirlemektir. Elde edilen veriler incelendiğinde; örnekleme dahil edilen meslek mensuplarının COVID-19'dan oldukça korktukları, bu hastalığı düşünmenin bile rahatsızlık verici olduğunu düşündükleri, hastalıktan ötürü hayatlarını kaybetmekten korktuklarını, hastalığa yakalandıklarını düşündüklerinde çarpıntı yaşadıkları görüşüne ulaşılmıştır. Çalışmadan elde edilen bir diğer sonuç ise muhasebe meslek mensuplarının koronavirüs hastalığına karşı korku düzeylerinin cinsiyet, unvan, eğitim durumu ve yaş faktörleri açısından farklılık gösterdiği. Çalışmanın ele alınan perspektiften daha önce incelenmemiş olması önemini ve değerini arttırmaktadır.

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1. INTRODUCTION

The COVID-19 disease, which emerged in December 2019 and affected the whole world in a short time with a great spread rate, has taken its place in the literature as one of the global difficulties experienced by the world. Many vaccines and treatment methods have been developed since the first day the disease was detected. Vaccines for newly released variants are still being developed today.

While many vaccines are being developed for the clinical treatment of COVID-19 disease, no steps have been taken to treat the psychosocial effects of this disease, and this aspect of the disease has not yet been fully addressed. When the relevant literature is evaluated, there has been only informative studies on this subject, which remain at the suggestion level. In line with all these, individual fears should also be studied in order to fill these gaps in the literature. In the studies, not only accounting professionals, but also other professional groups should be addressed. One of the reasons that current COVID-19 treatment pays little attention to COVID-19 fear is the lack of a suitable psychometric instrument. Therefore, it is important to develop a concise and valid tool to capture an individual's fear of COVID-19.

When this situation is evaluated, the interest in the subject has increased in the literature, and parallel to this, studies and researches on the subject have gained a great momentum.

When the national and international literature is evaluated, it is possible to come across various studies on this subject. When the studies on the subject are evaluated; Dong et al., (2020) discussed the inventions and drugs to treat coronavirus disease in their study. Bekaroğlu and Yılmaz (2020) investigated the psychological effects of coronavirus from the perspective of clinical psychology. Lin (2020) discussed the social responses to the coronavirus disease. Taniş and Yanık (2021)

investigated the effects of coronaphobia on decision making and work engagement. Guan et al., (2020) studied coronavirus disease clinically. Huang et al., (2020) studied the clinical features of infected individuals suffering from coronavirus disease and detailed all these features in their study. Wang et al., (2020) investigated the clinical features of patients with pneumonia and pneumonia in Wuhan, China. Taşpınar et al., (2021) investigated the relationship between the fear of COVID-19 and the quality of life of individuals with this profession in their study in terms of physiotherapists. Health and Duygun (2021) looked at the relationship between individuals' travel preferences and coronaphobia levels.

In the relevant national literature, the effects of the COVID-19 disease on individuals have greatly increased the research on coronaphobia. It is expected that the studies will continue to increase in the following years.

Purpose of this study is to investigate whether accountants' fear levels and perceptions of coronavirus disease differ in terms of demographic variables. A field study supported by the survey method was carried out in Adana. The data were analysed via SPSS program. Frequency, T test, Anova and Tukey Post Hoc test were used as analysis methods. Especially when the literature is evaluated, the fact that the study has not been investigated from the perspective of this study increases its importance and value. All this is remarkable in understanding the contribution of this study that is likely to make to the literature.

2. ACCOUNTING PROFESSIONALS

Accounting deals with information on financial transactions that cause changes on the assets and resources of the enterprise and are expressed in money. It is an information system that records, classifies, summarizes, analyzes, interprets and reports these information to institutions (Öndeş, 2012: 10).

According to the dictionary of Turkish Language Institution (2022), accounting means reckoning, mutual reckoning. The accountant can be defined as a person who records, classifies, summarizes, analyzes, interprets and reports financial transactions as expressed in money (Akın and Özdaşlı, 2014: 60).

People who are entitled to practice the accounting profession can have two different titles. These titles are listed as follows (Cengiz, 2008: 1):

- **SMMM:** Certified Public Accountant
- **YMM:** Chartered Accountant

3. COVID-19 (KORONAVIRUS)

Infectious disease, first seen in Wuhan province of China and then spread all over the world. It manifests itself with symptoms such as fever, fatigue, dry cough, muscle pain and shortness of breath (Wang et al., 2020: 1068).

As of 14 March 2020, 135 countries and territories have confirmed this case (World Health Organization, 2020). With the extremely high infection rate and high death rate, individuals have naturally started to worry and fear about the COVID-19 disease. The possibility of not only contracting the disease, but also coming into contact with infected people has created great fear (Lin, 2020: 1).

Unfortunately, the state of fear experienced in individuals can exponentially increase the damage caused by the disease itself (Guan, et al., 2020: 1709). Individuals with high levels of fear may not be clear and rational in expressing their opinions on the subject. However, the fact that COVID-19 is a disease that has never been encountered before and the absence of a treatment method resulting from this condition has increased the level of fear of individuals considerably. In addition to all the uncertainties, the fact that the disease has a great spread rate and that it can easily pass between individuals has created chaos. In this direction, scientists have started to work on

treatment methods and vaccine development studies for the disease have started all over the world (Dong et al., 2020: 58).

As a result of rapidly starting vaccine studies, vaccines have been produced in many different ways. These are (covid19asi.saglik.gov.tr, 22.02.2022);

- Inactivated vaccines,
- Live attenuated vaccines,
- Protein-based vaccines,
- Viral vector vaccines,
- m-RNA and DNA vaccines.

Considering the vaccination rates in the world, the number of individuals who have all their vaccinations completed is 4.32 billion. On a ratio basis, it is expressed as a percentage of 55.4%. According to the table updated every two minutes on the official website of the Ministry of Health, while the number of doses given throughout Turkey is 145 million; The number of individuals who completed all their vaccinations is 52 million (62.5%).

With the epidemic disease and its high rate of spread, the total number of cases worldwide has reached 423 million in a 26-month period, and the total number of people who died has reached 5.88 million as of today. In Turkey, while the total number of cases is 13.4 million, the total number of people who died is 92,188 (<https://covid19.saglik.gov.tr/>, 22.02.2022). Numerical data reveal that the effects of this rapid rise are undeniable.

4. METHOD

4. 1. Purpose of the research

The aim of this study is to investigate the level of fear of accountants against the coronavirus disease and to determine whether the perceptions on the subject differ in terms of demographic variables.

4. 2. Population and Sample of the Research

The population of the research consists of 2356 professional accountants operating in Adana. Considering the size of the population, it was determined that a minimum of 322 people should be reached. The table of Cohen et al., (2017) was used to determine the number of samples. Questionnaires were hand-delivered and collected to accounting professionals between 02.01.2022 and 21.02.2022.

4. 3. Data collection tool

In this study, a questionnaire form was used as a data collection tool. In the research, the questionnaire form of Ladikli et al., (2020), which was created about the fear of coronavirus disease, was used. The scale is a 5-point Likert type scale.

4. 4. Research Hypotheses

The hypotheses formulated for this study are as follows:

H1: *The level of fear of the accountants against the coronavirus disease differs in terms of their gender.*

H2: *The level of fear of the accountants against the coronavirus disease differs in terms of their marital status.*

H3: *The level of fear of the accountants against the coronavirus disease differs in terms of their titles.*

H4: *The level of fear of the accountants against the coronavirus disease differs in terms of their educational status.*

H5: *The fear levels of accountants against the coronavirus disease differ in terms of age.*

4. 5. Analysis of Data

Frequency, T test, ANOVA and Tukey Post Hoc test methods were used to achieve the aims of the study. Cronbach's Alpha values were examined to examine the reliability of the scales used in the study.

4. 6. Analysis Results

The analysis of the obtained findings is as follows;

4. 6. 1. Frequency Analysis and Results

In this section, the demographic characteristics of the accounting professionals are outlined.

Table 1: Distribution of Participants by Gender Variable

<i>Gender</i>	<i>Frequency</i>	<i>Percentage</i>
Female	158	46,5
Male	182	53,5
Total	340	100

Considering the genders of the accounting professionals participating in the survey, it was observed that 158 (46.5%) of the 340

participants were female and 182 (53.5%) were male. Accordingly, it can be said that the participants are mostly male individuals.

Table 2: Distribution of Participants by Gender Variable

<i>Marital status</i>	<i>Frequency</i>	<i>Percentage</i>
Married	266	78,2
Single	74	21,8
Total	340	100

Considering the marital status of the professional accountants participating in the

survey, it is seen that 266 out of 340 respondents

It was observed that (78.2%) were married and 74 (21.8%) were single. Accordingly, it can be

said that the participants are mostly married individuals.

Table 3: Distribution of Participants by Title Variable

<i>Title</i>	<i>Frequency</i>	<i>Percentage</i>
CPA	302	88,8
CA	38	11,2
Total	340	100

Looking at the titles of the accounting professionals participating in the survey, it was observed that 302 (88.2%) of the 340 participants were CPA and 38 (11.2%) were CA.

Accordingly, it can be said that the participants mostly consist of individuals with the title of CPA.

Table 4: Distribution Table of Participants by Educational Level Variable

<i>Education level</i>	<i>Frequency</i>	<i>Percentage</i>
Undergraduate	300	88,2
Postgraduate	40	11,8
Total	340	100

Considering the educational level of the accountants participating in the survey, it is seen that 300 out of 340 respondents. It was observed that (88.2%) were undergraduates and 40 (11.8%) were

postgraduates. Accordingly, it can be said that the participants are mostly individuals with undergraduate education.

Table 5: Distribution Table of Participants by Age Variable

<i>Age</i>	<i>Frequency</i>	<i>Percentage</i>
24-30	95	27,9
31-37	69	20,3
38-44	66	19,4
45-51	45	13,2
52 and above	65	19,1
Total	340	100

Considering the ages of the accounting professionals participating in the survey, 95 (27.9%) of the 340 respondents are in the age range of 24-30, 69 (20.3%) are in the 31-37 age range, and 66 (19.4%) 38-44 years.

It was observed that 45 (13.2%) of them were in the age group of 45-51, 65 of them (19.1%) were in the age group of 52 and over. Accordingly, it can be said that the participants mostly consist of individuals between the ages of 24-30.

Table 6: Findings Obtained from the Perceptions of Professional Accountants on Fears of Coronavirus Disease

<i>Propositions</i>		\bar{x}	SS
A1	I'm so afraid of COVID-19.	4,850	1,5505
A2	It bothers me to think about COVID-19.	4,871	1,5419
A3	My hands sweat when I think of COVID-19.	2,742	1,7634
A4	I am afraid of losing my life because of COVID-19.	4,757	1,6205
A5	I get nervous or anxious when I watch news and stories about COVID -19 on social media.	4,862	1,5667
A6	I can't sleep because I'm worried about catching COVID-19.	2,877	1,7879
A7	My heart races or I have palpitations when I think I have COVID-19.	4,950	1,7857

As a result of the frequency analysis, the answers given to the propositions closely reflected as follows; (A1) strongly agree, (A2) strongly agree, (A3) undecided, (A4) strongly agree, (A5) strongly agree, (A6) undecided, (A7) strongly agree.

When the answers obtained from the sample are examined as a whole, the professionals working in Adana included in the sample are

4. 6. 2. Reliability Analysis and Results

Reliability analyzes of the scales used in the research, was made by

very afraid of COVID-19, it is uncomfortable even to think about this disease, they are afraid of losing their lives due to this disease, they are even worried about the news they see on the subject on social media. It is seen that they express their opinion that they have palpitations when they think that they have heard of the disease and that they have the disease.

calculating Cronbach Alpha Coefficient. The results of this analysis are shown in Table 7.

Table 7: Reliability Analysis Results of the Scale Included in the Study

<i>Scale</i>	<i>The number of propositions</i>	<i>Cronbach Alpha Coefficient</i>
Coronaphobia Scale	7	.860

When data in Table 7 is evaluated; It has been observed that the reliability

coefficients are above the threshold valid for social sciences.

4. 6. 3. T test Analysis and Results

"H1, H2, H3, H4" hypotheses were formulated to determine whether the level of fear of the accountancy profession against coronavirus disease differs in terms of gender, marital

status, title, and educational status variables. In this context, T test analysis was performed. The results were evaluated in line with the data in the table below.

Table 8: Differentiation of Propositions in Terms of Gender (T-Test Analysis)

<i>Gender</i>	<i>n</i>	\bar{x}	<i>ss</i>	<i>t</i>	<i>p</i>
<i>Female</i>	158	4,0669	1,63111	5,332	,000
<i>Male</i>	182	4,7190	1,06301		

When Table 8 is evaluated; The fear levels of the participants against the coronavirus disease differ in terms of the gender variable.

The H1 hypothesis was accepted ($p < 0.05$). Men's fear of coronavirus disease (4,7190) is higher than women (4,0669).

Table 9: Differentiation of Propositions in Terms of Marital Status (T-Test Analysis)

<i>Marital Status</i>	<i>n</i>	\bar{x}	<i>ss</i>	<i>t</i>	<i>p</i>
<i>Married</i>	266	4,4479	1,34291	7,384	,848
<i>Single</i>	74	4,3012	1,56609		

When Table 9 is evaluated; The fear levels of the participants against the coronavirus disease

do not differ in terms of the marital status variable. The H2 hypothesis was rejected ($p > 0.05$).

Table 10: Differentiation of Propositions in Terms of Title (T-Test Analysis)

<i>Titie</i>	<i>n</i>	\bar{x}	<i>ss</i>	<i>t</i>	<i>p</i>
<i>CPA</i>	302	4,3226	1,41976	7,388	,007
<i>CA</i>	38	4,1579	,86851		

When Table 10 is evaluated; The fear levels of the participants against the coronavirus disease differ in terms of the title variable.

The H3 hypothesis was accepted ($p < 0.05$). The fear of CPAs about coronavirus disease (4,3226) is higher than that of CAs (4,1579).

Table 11: Differentiation of Propositions in Terms of Education (T-Test Analysis)

<i>Education Level</i>	<i>n</i>	\bar{x}	<i>ss</i>	<i>t</i>	<i>p</i>
<i>Undergraduate</i>	300	4,4276	1,39071	7,384	,005
<i>Postgraduate</i>	40	4,3286	1,42828		

When Table 11 is evaluated; The fear levels of the participants against the coronavirus disease differ in terms of the educational level variable. The H4 hypothesis was accepted ($p < 0.05$).

Undergraduate graduates' fear of coronavirus disease (4,4276) was higher than that of graduate graduates (4,3286).

4. 6. 4. ANOVA Analysis and Results

"H5" hypothesis was formulated to determine whether the level of fear of the accountants

against the coronavirus disease differ in terms of age variables. ANOVA analysis was

performed. The results were evaluated in line with the data in the table below.

Tablo 12: Differentiation of Propositions by Age (ANOVA)

<i>Age</i>	<i>n</i>	\bar{x}	<i>ss</i>	<i>f</i>	<i>p</i>
24-30	95	4,4019	1,52538	4,445	,002
31-37	69	4,9223	1,66988		
38-44	66	4,0937	1,38381		
45-51	45	4,8667	,88212		
52 and above	65	4,6517	,95178		

When Table 12 is evaluated; The fear levels of the participants against the coronavirus disease differ in terms of the age variable. H5 hypothesis was accepted ($p < 0.05$).

Turkey Post Hoc test was used to determine which groups differs. The results were evaluated in line with the information in Table 13 below.

Table 13: Tukey Post Hoc Test Table in Terms of Age

<i>Age (I)</i>	<i>Age (J)</i>	\bar{x}	<i>Mean Differences (I-J)</i>	<i>S. Error</i>	<i>Sig</i>
24-30	31-37	4,4019	-,18675	,21605	,910
	38-44		,34459	,21888	,515
	45-51		-,06984	,24718	,999
	52 ve üzeri		-,63516*	,21987	,033
31-37	24-30	4,9223	,18675	,21605	,910
	38-44		,53134	,23518	,161
	45-51		,11691	,26173	,992
	52 ve üzeri		-,44842	,23610	,320
38-44	24-30	4,0937	-,34459	,21888	,515
	31-37		-,53134	,23518	,161
	45-51		-,41443	,26406	,518
	52 ve üzeri		-,97975*	,23869	,000
45-51	24-30	4,8667	,06984	,24718	,999
	31-37		-,11691	,26173	,992
	38-44		,41443	,26406	,518
	52 ve üzeri		-,56532	,26489	,208
52 and above	24-30	4,6517	,63516*	,21987	,033
	31-37		,44842	,23610	,320
	38-44		,97975*	,23869	,000
	45-51		,56532	,26489	,208

When the results obtained are evaluated; A significant difference was found between the 24-30 and 52 and above ($p < 0.05$) groups. The negative value in Table 13; (-63516) states that there is a reverse significant relationship, that is, professionals aged 52 and over are more afraid of coronavirus disease than those aged 24-30. Likewise, the result states that

professionals aged 52 and over are more afraid of coronavirus disease than those aged 38-44. No significant differences were found between the other groups ($p > 0.05$). When evaluated, the highest fear levels against coronavirus disease were 31-37 (Avg=4.9223), 45-51 (Avg=4.8667), 52 and above (Avg=4.6517), 24-30 (Avg=4.92) 4.4019), 38-44 (Average=4.0937).

5. RESULTS

The coronavirus disease has affected all sectors, occupational groups and employees. The reflection of these effects on the sectors attracted great attention from the public. The fact that the interest in the subject aroused great repercussions both nationally and internationally contributed to the literature in terms of bringing studies in this direction. Of course, accounting is among the affected sectors (Şitak, 2021: 29).

In the study, it was investigated whether the level of fear of accountants against the coronavirus disease and their perceptions of these fears differ in terms of demographic factors.

Based on the first hypothesis of the research, it was concluded that the level of fear of the accountants against the coronavirus disease differs in terms of gender. It is seen that male professionals have more fear than females. Considering the second hypothesis, it was seen that the level of fear of the coronavirus disease of the accountants did not differ in terms of marital status. When the third hypothesis of the research is evaluated; It has been observed that the level of fear of the accountants against the coronavirus disease differs in terms of title. It is seen that the members of the profession who are CPA have more fear than those who are CA. When the fourth hypothesis of the research is evaluated; It has been observed that accounting professionals differ in terms of their educational status. It is seen that undergraduate graduates have a little more fear than post graduate graduates.

When the fifth hypothesis of the research is evaluated; It has been observed that the level of fear of the accountants against the coronavirus disease differs in terms of age. When the results obtained were evaluated in detail, it was revealed that these significant differences among professionals who are 52 years old and

older are more afraid of coronavirus disease than both those aged between 24-30 and those aged 38-44. No significant differences were found between the other groups ($p>0.05$).

When the results obtained from the study are evaluated; It has been concluded that professional accountants are very afraid of COVID-19, it is uncomfortable even to think about this disease, they are afraid of losing their lives due to this disease, they are even worried about the news they see on the subject on social media, and they experience palpitation when they think that they have the disease.

Based on the results; It has been concluded that the level of fear of the accountants against the coronavirus disease is high and this situation makes them uneasy. Of course, there will be reactive reflections of the fear levels of individuals. For example; fearful individuals may increase their tendency towards COVID-19 vaccines, and they may also feel distrustful of the COVID-19 vaccine due to their anxieties. This situation can affect not only individuals but also society as a whole. In this context, attention should be paid to the psychosocial effects of coronaphobia. It is of great importance for the scientific world to bring studies that deal with large masses on this subject into the literature. Thus, studies will emerge in which the effects of the disease are evaluated not only clinically, but also in terms of the inner world of individuals.

The current study has also limitations. The most important limitation of the study is that it was carried out only in Adana. This situation creates difficulties in terms of generalisation of the research results. It is also recommended that future studies be carried out in different provinces and different sectors in a more comprehensive way. New scales and different data collection techniques and analysis methods can also be used in future studies to contribute to the literature under study.

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