

Happy Accountants, Better Results? Unpacking the Link Between Happiness and Performance

Dian Widiyati¹, Intan Siti Aropah², Siti Nurhasanah³

^{1,2,3} Accounting Department, Faculty of Economics and Business, Pamulang University, Tangerang Selatan, Indonesia

E-mail: dosen02421@unpam.ac.id, intansitariopah@gmail.com, stynrhnshh29@gmail.com

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Abstract: *This study aims to analyze the effect of happiness on accountants' performance using the framework of Positive Psychology Theory. Happiness in this research is measured through six main dimensions: Pleasure, Meaning, Subjective Happiness, Life Satisfaction, Need for Cognition, and Perceived Relative Income. These dimensions represent emotional, cognitive, and social aspects that potentially influence psychological well-being and professional performance among accountants. The study employs a quantitative causal explanatory approach. Primary data were collected through questionnaires distributed to 181 professional accountants working across various sectors, both financial and non-financial. Data analysis was conducted using multiple linear regression. The results show that Meaning, Pleasure, and Perceived Relative Income have a positive and significant effect on accountants' performance. This finding indicates that accountants who find meaning in their work, experience pleasure in performing their duties, and perceive their income as fair and competitive tend to demonstrate higher levels of performance. Conversely, Subjective Happiness, Life Satisfaction, and Need for Cognition do not have a significant effect on performance. This suggests that personal happiness, general life satisfaction, and the tendency to engage in deep thinking do not directly contribute to productivity but may serve as supporting factors for long-term psychological well-being. The study emphasizes the importance of applying Positive Psychology principles in human resource management within the accounting profession. Organizations should strengthen aspects of work meaning and happiness by fostering a supportive environment, ensuring fair reward systems, and providing opportunities for professional growth.*

INTRODUCTION

The performance of accountants has a very important role in supporting the quality of financial reporting and good corporate governance. Accountants are not only in charge of recording financial transactions, but also ensuring that all information presented in the financial statements reflects the true condition of the company (Almatarneh et al., 2024; Nofel et al., 2024). Through their technical competence, integrity, and professionalism, accountants contribute directly to the creation of transparency, accuracy, and reliability of financial information that are the basis for decision-making by management, investors, creditors, and other stakeholders.

Good accountant performance is also the main foundation in the application of *Good Corporate Governance* (GCG) principles, such as accountability, responsibility, transparency, and fairness (Nazam, 2024; Sari, 2025). Accountants who work objectively and ethically are able to detect and prevent the practice of manipulating financial statements that can undermine public trust in the company. In addition, they play an important role in ensuring compliance with accounting standards, tax regulations, and applicable internal policies. Thus, the results of the accountant's work contribute to the reputation and sustainability of the company in the long run.

In the current era of globalization and digitalization, the demands on accountant performance are getting higher. Regulatory changes, transaction complexity, and the use of accounting technology require accountants to continuously improve their competencies and analytical capabilities. Accountants who are able to integrate professional ethics with technological capabilities will be more effective in identifying risks, providing strategic recommendations, and maintaining the reliability of the financial reporting system (De Silva et al., 2025; Shaleh, 2024). Therefore, improving accountant performance is not only the responsibility of the individual, but also the organization's commitment to create a healthy, transparent, and sustainable governance system.

The phenomenon of declining motivation and increasing burnout among accountants is a serious issue that affects the performance of individuals and organizations (Bonache, 2024; Hameli et al., 2024; Maulana & Eddyono, 2025). High work pressure, tight deadlines, and demands for accuracy in the preparation of financial statements make the accounting profession vulnerable to prolonged stress. A large burden of responsibility, especially during the audit period or the end of the fiscal year, often leads to physical and mental exhaustion. This condition has an impact on a decrease in motivation, productivity, and even the quality of work results.

In addition, the competitive work culture and lack of organizational support exacerbate the situation, leaving accountants feeling isolated and losing meaning in their work (Dar et al., 2025; Musundwa & Moses, 2024). Factors such as lack of work-life balance, long working hours, and pressure from clients and superiors also trigger burnout. To overcome this, a comprehensive approach from the company is needed, such as the implementation of stress management, the provision of self-development training, and increased communication and empathy from management. Efforts to create a healthy work environment and support mental well-being are key to maintaining motivation and preventing burnout among accountants.

The concept of *happiness* is an important psychological factor that has great potential in improving individual performance in the workplace. Happiness not only reflects momentary positive feelings, but also includes emotional well-being, life satisfaction, and meaning in work. Individuals who feel happy tend to have higher intrinsic motivation, are able to adapt to work pressure, and show better creativity and productivity. In an organizational context, employee happiness can strengthen interpersonal relationships, lower stress levels, and reduce the risk of *burnout*, thus contributing to a healthier and more collaborative work culture (Ahmad et al., 2025;

Hessari et al., 2025; Kayyali, 2025) . Additionally, happy employees tend to have stronger commitment and loyalty to the company. This shows that happiness is not only the result of a good work environment, but also a key driver of superior performance. Therefore, it is important for organizations to create a work environment that supports life balance, rewards for achievements, and opportunities for self-development so that employee happiness can grow and have positive implications for overall performance.

Accountants' job happiness is a positive psychological condition that affects performance, loyalty, and professional integrity. The Pleasure dimension plays a role in providing a pleasant emotional experience when the accountant performs his duties, such as the satisfaction of successfully completing the audit well. Meanwhile, Meaning reflects a deep meaning to the profession, where accountants feel their work contributes to the transparency and accountability of public finances.

Subjective Happiness describes an accountant's personal assessment of his overall life happiness, including his work-life balance. Life Satisfaction emphasizes rational evaluation of quality of life, such as professional recognition and career stability. Furthermore, the Need of Cognition describes an internal drive to think critically and enjoy intellectual challenges, which are important in the process of accounting analysis and problem-solving.

Perceived Relative Income is related to the accountant's perception of his or her well-being compared to his peers. If this perception is positive, then motivation and happiness at work increase. Thus, the six dimensions interact with each other in forming sustainable accountant job happiness, affecting professionalism, productivity, and commitment to work ethics.

The research gap in the study of happiness in the accounting profession in Indonesia lies in the limited empirical research that examines the concept of happiness in a multidimensional manner. During this time, most research on accountant performance has focused more on external factors such as compensation, workload, and the organizational environment, while psychological aspects such as happiness are often measured simply or through only one dimension, such as job satisfaction. In fact, happiness is complex and includes various dimensions such as pleasure, meaning, life satisfaction, subjective happiness, need for cognition, and perceived relative income. A deeper understanding of each of these dimensions can provide a more comprehensive picture of how happiness affects an accountant's performance, professional ethics, and work-life balance. Therefore, research that examines happiness in a multidimensional manner is important to fill the literature gap and make theoretical and practical contributions to the development of human resource management in the field of accounting, especially in creating a work environment that supports the psychological well-being and professional productivity of accountants in Indonesia. Moreover, the research purpose of this study is how the connection between happiness towards accountant performance.

LITERATURE REVIEW

Positive Psychology Theory

Positive Psychology Theory is a modern psychology approach that focuses on human strengths, happiness, and potential, not just individual disorders or weaknesses. This theory was introduced by Martin Seligman in the late 1990s as an attempt to balance the focus of psychology that had been too oriented to the pathological aspect. The essence of Positive Psychology is to understand the factors that make life valuable and help individuals develop optimally. This approach highlights the importance of positive emotions, involvement in meaningful activities, healthy relationships, goal achievement, and a sense of meaning in life. In the context of work, this

theory helps to improve employee performance, motivation, and well-being through strengthening potential and creating an environment that supports happiness and meaning. Thus, Positive Psychology not only aims to reduce stress or depression, but also to build a fulfilling and productive life. This approach is now widely applied in education, organization, and therapy to improve the quality of life of individuals and society as a whole.

The Concept of Happiness

Pleasure

Pleasure is one of the dimensions of happiness that focuses on the positive emotional experiences felt by individuals in the work environment (Jaswal et al., 2024). In an organizational context, pleasure reflects the extent to which employees enjoy their work, feel satisfaction from daily activities, and get a feeling of pleasure over the social interactions that occur in the workplace. For example, employees who work in a harmonious atmosphere, have good relationships with colleagues, and get appreciation for their work will find it easier to feel pleasure. This feeling plays an important role in increasing employee motivation, creativity, and productivity, because when a person feels happy, he or she tends to be more enthusiastic and enthusiastic about completing his or her tasks. Pleasure can also strengthen the emotional bond between employees and the company, thus fostering loyalty and reducing stress and burnout levels. Therefore, organizations need to create a work environment that supports the emergence of positive experiences, such as providing rewards, constructive feedback, and opportunities for employees to express themselves. Thus, pleasure is not only a personal aspect, but also a strategic element in building the welfare and performance of the organization as a whole.

Meaning

The meaning of work describes the extent to which individuals feel that the work done has greater meaning and purpose than just meeting economic needs (Wu & Huang, 2024). When a person feels that their work contributes to something that is beneficial to others or society, then the work becomes a source of personal satisfaction and pride. A sense of meaning in work arises not only from the end result, but also from the processes and values contained in it, such as the opportunity to help others, create positive change, or support the broader vision of the organization.

Employees who have a high level of meaning usually show a stronger commitment, passion, and loyalty to their work. They work with dedication because they feel that what they do has a real and relevant impact on the lives of many people. Conversely, when a person does not find meaning in their work, motivation and productivity can decrease. Therefore, it is important for organizations to create a work environment that fosters a sense of meaning, for example through clear vision communication, recognition of individual contributions, and the granting of responsibilities that are in line with employees' personal values and goals.

Subjective Happiness

Subjective Happiness is an individual's perception of the level of happiness he feels based on his personal assessment of his life as a whole (Diener & Sim, 2024). This concept is internal and unique to each person, because it is influenced by life experiences, values, and the way a person interprets the events they experience. Two people facing similar situations can have different levels of happiness depending on their perception and interpretation of the situation.

Subjective happiness does not depend only on external conditions such as wealth, social status, or

achievement, but rather on inner satisfaction and emotional balance between positive and negative feelings. Individuals with high levels of subjective happiness tend to be more optimistic, resilient, and have better social relationships. In the context of work, subjective happiness also plays an important role because it can increase employee motivation, productivity, and psychological well-being. Therefore, understanding the factors that affect subjective happiness is important, both for individuals and organizations, in order to create an environment that supports emotional balance, life satisfaction, and a deeper sense of meaning in daily life.

Life Satisfaction

Life Satisfaction is a person's subjective reflection on the extent to which his life as a whole is in accordance with his personal expectations, values, and goals (Vittersø, 2025) . This concept includes not only material aspects such as income or employment, but also emotional, social, and psychological dimensions that contribute to feelings of well-being. Individuals with high levels of life satisfaction tend to feel satisfied with the decisions they make, have healthy social relationships, and are able to accept and adapt to changes or difficulties in life.

Life satisfaction is also closely related to the balance between achievement and meaning in life. For example, a person may have a successful career, but if they do not feel happy or do not find meaning in their activities, their level of life satisfaction can be low. In contrast, individuals with modest incomes but have gratitude, social support, and clear life goals can experience high life satisfaction. Therefore, life satisfaction is an important indicator in assessing a person's subjective well-being and is the main focus in various positive psychology research, social policies, and human resource management to create a more balanced and meaningful life.

Need of Cognition

Need of Cognition is an individual's tendency to enjoy deep thinking, analysing information, and finding solutions to various problems (Liu & Nesbit, 2024) . People with high levels of *Need of Cognition* tend to feel satisfied when engaging in intellectually challenging activities, such as solving puzzles, discussing complex ideas, or evaluating different points of view before making a decision. They do not just passively receive information, but try to understand the reasons behind a phenomenon. In the context of work, individuals with a high *Need of Cognition* usually show critical thinking skills, rational decision-making, and innovation in completing tasks. In contrast, individuals with low *Need of Cognition* tend to avoid situations that require complex thinking and prefer quick solutions without much analysis. This concept plays an important role in cognitive and organizational psychology, as it helps to understand the differences in the way a person processes information, learns, and adapts to change. In the professional world, especially in fields such as accounting, management, and research, a high *Need of Cognition* can be the main capital to produce quality and innovative decisions, as well as support the improvement of individual and organizational performance.

Perceived Relative Income

Perceived Relative Income is a person's subjective view of their income level compared to others who are considered equal, such as co-workers, peers, or social groups around him (Eisnecker & Adriaans, 2024) . This concept focuses not only on the nominal amount of income, but also on how individuals assess their economic position socially. A person can feel satisfied even if his income is not very high if he feels that his income is equal to or better than his environment. On the other hand, individuals with high incomes may feel less prosperous when they think that

others around them are earning more. In the context of the workplace, perceived relative income can affect job satisfaction, motivation, and employee performance. When perceptions of income inequity arise, individuals may experience decreased morale or even financial stress. Therefore, companies need to pay attention to transparency and fairness in the compensation system so that employees feel valued proportionately, not only based on performance but also on the perception of socioeconomic balance in their work environment.

Accountant Performance

The performance of an accountant is a reflection of the ability of professionals to carry out accounting tasks effectively, efficiently, and with integrity (Do et al., 2018; Yoosuk et al., 2023). This performance is not only measured by the accuracy in compiling financial statements, but also by the extent to which accountants are able to provide relevant and reliable information to support managerial and strategic decision-making. A high-performance accountant must have strong technical competence, a deep understanding of accounting standards, and keen analytical skills on the company's financial condition.

In addition to the expertise factor, the performance of accountants is also greatly influenced by professional ethics, work environment, and communication and collaboration skills with various parties in the organization. In the digital era, accountants are required to be able to adapt to technological developments, such as automation, big data, and cloud-based accounting information systems. This requires increasing digital literacy so that performance remains optimal. Thus, the performance of a superior accountant is determined not only by technical ability, but also by integrity, moral responsibility, and a commitment to the quality of work results that are trustworthy and beneficial to stakeholders.

Hypothesis Development

The performance of an accountant is not only influenced by technical skills and professionalism, but also by the level of happiness felt in carrying out the work (Do et al., 2018). The concept of happiness in the context of work includes various dimensions, including Pleasure, Meaning, Subjective Happiness, Life Satisfaction, Need of Cognition, and Perceived Relative Income (Do et al., 2018; Yoosuk et al., 2023). Each dimension plays an important role in shaping the motivation, attitude, and productivity of accountants.

The Pleasure dimension reflects the extent to which accountants feel pleasure and comfort in work (Jaswal et al., 2024). When individuals feel good about their work, they tend to have higher positive energy and enthusiasm, which has an impact on improved performance (H1a). Furthermore, Meaning describes the extent to which accountants interpret their work as something valuable and useful (Jaswal et al., 2024). A strong meaning in work can increase professional commitment and responsibility, thus having a positive effect on performance (H1b). Subjective Happiness describes a person's general perception of the level of happiness in his life (Diener & Sim, 2024). Accountants who are subjectively happy usually have better emotional stability, making them more focused and productive (H1c). Life Satisfaction also contributes to psychological balance, allowing accountants to work more effectively and efficiently (H1d).

Meanwhile, the Need of Cognition reflects a tendency to enjoy thinking and problem-solving activities (Vittersø, 2025). Accountants with a high level of cognitive need will be more proactive and analytical in completing work (H1e). Lastly, Perceived Relative Income is related to an individual's perception of his or her income compared to others (Eisnecker & Adriaans, 2024). When accountants feel that their income is fair and competitive, there is a sense of satisfaction

that increases motivation and performance (H1f). Thus, each dimension of happiness is estimated to have a positive influence on the accountant's performance.

H1a–H1f: Each dimension of happiness (Pleasure, Meaning, Subjective Happiness, Life Satisfaction, Need of Cognition, Perceived Relative Income) has a positive effect on accountant performance.

METHOD

This study uses a quantitative approach with a type of causal explanatory research that aims to explain the cause-effect relationship between the happiness variable and the performance of accountants. This approach was chosen because it was able to illustrate how much the happiness dimension affects the improvement of professional accountant performance. The population in this study includes professional accountants consisting of auditors at Public Accounting Firms (KAP), management accountants, and corporate accountants working in various industry sectors.

The sampling technique used is purposive sampling, with the criteria of respondents who have at least one year of work experience in accounting and are directly involved in the financial reporting, analysis, or audit process. The number of samples was determined using the provisions of Hair et al. (2017) which recommended a sample size of at least five times the number of indicators analysed.

The data used are primary data obtained through the distribution of online questionnaires. The questionnaire used a Likert scale of 1–5, where a score of 1 indicated "strongly disagree" and a value of 5 indicated "strongly agreed". The statements in the questionnaire were adapted from previously validated research instruments, accountant performance following research from Do et al. (2018); Yoosuk et al. (2023), while happiness following research from Brakus et al. (2022). The data analysis technique was carried out through several stages, namely validity and reliability tests to ensure the reliability of the construct, as well as hypothesis testing using multiple regression analysis with the help of SPSS software. This analysis model was used to test the influence of each dimension of happiness (Pleasure, Meaning, Subjective Happiness, Life Satisfaction, Need of Cognition, and Perceived Relative Income) on the performance of accountants. All tests are conducted with a significance level of 5% to ensure valid and scientifically accountable results.

RESULT AND DISCUSSION

RESULT

Profile Respondent

Table 1. Respondent Profile

	Frequency	%		Frequency	%
Gender			Long Time Working		
Man	54	30%	< 5 years	141	78%
Woman	127	70%	6-10 years	18	10%
			11-15 years	15	8%
			16-20 years	1	1%
Work			> 20 years old	6	3%
Finance	65	36%			

Non Finance	116	64%	Domicile		
			Jakarta	57	31%
Age			Bogor	18	10%
18-25	130	72%	Depok	19	10%
26-30	26	14%	Tangerang	86	48%
31-35	13	7%	Bekasi	1	1%
36-40	4	2%			
>40	8	4%			

Source: Data processed

Based on the data on respondent characteristics, it can be seen that most of the respondents in this study are women with a total of 127 people or 70%, while men are 54 people or 30%. This shows that women's participation in this study is more dominant than men. In terms of age, the majority of respondents were in the 18-25 years range of 130 people or 72%, followed by the age group of 26-30 years old as many as 26 people (14%). Meanwhile, the age group of 31-35 years is 13 people (7%), 36-40 years old as many as 4 people (2%), and over 40 years old as many as 8 people (4%). This composition shows that the majority of respondents are in the category of young age who are likely still in the early stages of their careers.

Based on length of employment, respondents with a working period of less than 5 years dominated, namely 141 people (78%). Meanwhile, the 6-10 years of service were followed by 18 people (10%), 11-15 years by 15 people (8%), 16-20 years by only 1 person (1%), and more than 20 years by 6 people (3%). This indicates that most of the respondents are new employees or have relatively short work experience. In terms of employment, respondents who work in the non-finance sector are 116 people (64%), while those who work in finance are 65 people (36%). This means that the majority of respondents come from various fields of work other than finance. For the domicile aspect, the most respondents were domiciled in Tangerang, namely 86 people (48%), followed by Jakarta 57 people (31%), Depok 19 people (10%), Bogor 18 people (10%), and Bekasi 1 person (1%). This shows that most of the respondents are domiciled in the area around Greater Jakarta, with the highest concentration in Tangerang.

Validity Test

Pearson correlation is performed between each question item and the total score of the variable (without the item). The item is declared valid if the p-value < 0.05. Most of the items show valid results, indicating that the instrument has good measurability to its construct.

Reliability Test

Reliability is measured using Cronbach's Alpha. The construct is declared reliable if $\alpha \geq 0.7$. The results show that most variables (X1–X6 and Y) have alpha values above the threshold, indicating good internal consistency between items in the same construct.

Multicollinearity Test

The VIF test on the total score of X1–X6 showed all VIF values < 10, so that no indication of multicollinearity between independent variables was found. This means that each construct stands alone and does not overlap each other excessively.

Uji Hypothesis

Table 2. Hypothesis Test

Variable	Coefficient	Error Standards	T-Statistic	P-Value
c	8,322043	1,564291	5,320009	0,000000
PLS	0,370274	0,169251	2,187723	0,030023
MNG	0,900720	0,203306	4,430361	0,000017
SHP	0,148376	0,107826	1,376066	0,170570
LSF	-0,021741	0,146074	-0,148833	0,881858
NCT	-0,024918	0,089718	-0,277741	0,781541
PRI	0,453508	0,219095	2,069915	0,039938

Source: Data processed

Multiple linear regression shows the partial influence of independent variables on accountant performance. The value of Adj. $R^2 = 0.545$, meaning that 54.5% of the variation in the accountant's performance can be explained by independent variables. The results of the t-test showed that PLS, MNG and PRI had a significant effect on the performance of accountants ($p < 0.05$), while SHP, LSF and NCT were not significant.

DISCUSSION

Pleasure and Performance of an Accountant

Based on the results of the hypothesis test, the Pleasure variable (PLS) has a coefficient of 0.370274 with a t-statistic value of 2.187723 and a p-value of 0.030023, which means statistically significant at a confidence level of 5%. This means that the aspect of personal pleasure or enjoyment has a positive and significant influence on the performance of the accountant. Within the framework of Positive Psychology Theory, *the pleasure component* represents the dimension of Positive Emotion, which is the feeling of happiness, comfort, and satisfaction with the activities carried out. When an accountant feels pleasure in his job, for example when successfully completing complex financial statements or getting appreciation from his superiors. This will increase intrinsic motivation and work morale.

Individuals who have high levels of positive emotions tend to think more creatively, are able to manage stress better, and show better cognitive and interpersonal performance. In the context of the stressful and detailed accounting profession, a sense of pleasure in work can be a *buffer* against work stress and strengthen focus and precision. In addition, the enjoyment of work encourages higher *engagement*. An accountant who feels satisfied and enjoys his work will exhibit a *flow experience*, a condition in which a person is completely immersed in his activities with full concentration. This has a direct impact on the quality and accuracy of the work.

Thus, the results of this study support the concept that happiness is not only a consequence of high performance, but also its determinants. The higher the level of pleasure that an accountant feels in his work, the better his performance will be. Organizations need to pay attention to

factors that can increase *pleasure* in the workplace, such as creating a supportive work environment, a culture of appreciation, and opportunities to express themselves. Overall, these findings confirm that pleasure is an important part of psychological well-being that plays a direct role in improving accountant performance through increased motivation, satisfaction, and positive work engagement.

Meaning and Performance of Accountants

The test results showed that the Meaning variable (MNG) had a coefficient of 0.900720, a t-statistical value of 4.430361, and a p-value of 0.000017, showing a positive and significant influence on the performance of the accountant. The value of the coefficient that is the most important among the other variables indicates that meaning in the work has the strongest contribution to performance. Within the framework of Positive Psychology Theory, *meaning* is the main dimension of well-being that explains the extent to which a person finds purpose and meaning in his or her life, including in the context of work. When an accountant interprets his work as a form of important contribution to the organization and society, for example maintaining financial accountability, transparency, and public trust, then his work is not just a routine, but has a high moral and social value.

According to Seligman, individuals who work with *a strong sense of meaning* will have greater psychological energy, resilience to work pressure, and a long-term orientation towards quality. This is especially relevant for the accounting profession that requires high dedication, honesty, and thoroughness. The meaning of work also increases *engagement* and *commitment*. Accountants who understand the importance of their role will be more motivated to continue learning and improving performance. In the context of the organization, it also fosters loyalty and job satisfaction.

These findings are consistent with previous studies that show that *meaningful work* is positively related to *job performance* and *organizational citizenship behaviour*. As such, accounting organizations should create an environment that supports the formation of a sense of work, for example through strong vision-mission communication, employee involvement in decision-making, and recognition of their professional contributions. In other words, when accountants feel meaning in their work, they work not just for a salary, but because they feel they are contributing to something bigger. This is what makes meaning the most dominant factor in improving accountant performance based on positive psychology theory.

Subjective Happiness and Accountant Performance

The test results showed that the Subjective Happiness (SHP) variable had a coefficient of 0.148376, a t-statistical value of 1.376066, and a p-value of 0.170570, which means that it was not statistically significant to the performance of the accountant. Although the direction of the relationship is positive, the influence is not strong enough to explain the variation in performance. In the context of Positive Psychology Theory, *subjective happiness* reflects an individual's emotional evaluation of his or her life in general, the extent to which a person feels happy, satisfied, and balanced. Subjective happiness does play a role in shaping psychological well-being, but its impact on work performance is often indirect.

In an accounting profession that demands rigor, adherence to rules, and analytical thinking skills, personal happiness may contribute to a stable psychological state, but it is not necessarily directly proportional to measurable work results. For example, an accountant may feel personally happy (having a good social or family life), but these factors do not necessarily increase work

productivity directly if they are not balanced with *work engagement* and high work meaning. Nevertheless, subjective happiness still has an important role in maintaining *emotional balance*. Based on positive psychology theory, happiness increases *resilience* to work pressure, improves interpersonal relationships in the workplace, and reduces the risk of burnout. Although not significant in this study, it is likely that *subjective happiness* plays a role as an indirect supporting factor. This will increase the accountant's mental endurance and emotional stability, which in the long run can have a positive impact on performance. Thus, these findings confirm that subjective happiness needs to be complemented by other dimensions of psychological well-being, such as *meaning* and *engagement*, in order to truly influence work performance. Organizations can help improve employee happiness through *well-being programs*, *team bonding*, and *work-life balance*, although these factors alone have not been proven to significantly improve accountant performance directly.

Life Satisfaction and Accountant Performance

The Life Satisfaction (LSF) variable shows a coefficient of -0.021741, a t-statistical value of -0.148833, and a p-value of 0.881858, which means that it is insignificant and has a negative effect on the performance of the accountant. These results suggest that life satisfaction levels in general do not have a meaningful relationship with work performance in the context of this study. In the view of Positive Psychology Theory, *life satisfaction* describes a person's cognitive assessment of his life as a whole, whether the individual feels that his life is going well, according to expectations, and meaningful. However, the theory also emphasizes that life satisfaction is a component of well-being that is more macro and long-term, so it does not necessarily reflect psychological conditions in the context of work.

Accountants who are satisfied with their life outside of work do not necessarily show high work performance, especially if the job causes different stress or pressure from their personal life. In contrast, a person with moderate life satisfaction can still perform highly if they have a strong intrinsic motivation at work. In this context, *life satisfaction* may not directly affect *job performance*, but it acts as a long-term psychological foundation for emotional balance. Based on *Positive Psychology*, the dimensions of "Meaning" and "Engagement" play a more direct role in performance than life satisfaction in general.

Although the results are negative, it can mean that focusing too much on personal satisfaction outside of work can reduce energy and focus on professional responsibilities. Therefore, a balance between personal life satisfaction and orientation towards professional goals is essential for accountants. Overall, these results confirm that *life satisfaction* is an important dimension of well-being for emotional stability, but not strong enough to be a direct predictor of accountant performance without the support of other factors such as job meaning and intrinsic motivation.

Need of Cognition and Performance of Accountants

The Need for Cognition (NCT) variable has a coefficient of -0.024918, a t-statistical value of -0.277741, and a p-value of 0.781541, which means that it is insignificant and has a negative effect on the performance of the accountant. Theoretically, these results suggest that an individual's desire or drive to think deeply and enjoy cognitive activity does not directly contribute to the accountant's work performance. Within the framework of Positive Psychology Theory, *the need for cognition* is actually in line with the concept of *engagement* — active engagement in intellectually challenging activities. However, in the context of accountant work, a high *need for cognition* does not necessarily result in optimal performance if it is not

accompanied by a balance of positive emotions and a clear work meaning.

Accountants with a high *level of need for cognition* may enjoy the process of analysis and problem-solving, but if the work environment is stressful, limited autonomy, or excessive routines, that cognitive potential is not channelled well. In other words, the tendency to think deeply does not automatically result in high performance if it is not supported by motivation and a positive work atmosphere. From a positive psychology perspective, optimal well-being arises from a balance between *thinking* (cognitive), *feeling* (positive emotions), and *doing* (the meaning of action). These results indicate that the cognitive dimension alone is not enough; Accountants need emotional support and meaningful values to translate thinking skills into real performance. Thus, *the need for cognition* can be considered as a potential that needs to be mediated by positive psychological factors such as *meaning* and *pleasure* in order to have a real impact on performance. Organizations can facilitate this by providing relevant intellectual challenges, opportunities for self-development, and a work environment that values the exploration of ideas.

Perceived Relative Income and Accountant Performance

The test results showed that Perceived Relative Income (PRI) had a coefficient of 0.453508, a t-statistic value of 2.069915, and a p-value of 0.039938, which means that it has a positive and significant effect on the performance of accountants. This means that an individual's perception of his or her income level compared to others has an important role in determining work performance. In the perspective of Positive Psychology Theory, the perception of financial well-being is related to the dimensions of *Achievement* and *Positive Emotion*. When an accountant feels that his income is fair enough or higher than that of his peers, it causes a sense of satisfaction, pride, and happiness.

According to the theory of intrinsic motivation, the perception of economic justice reinforces feelings of competence and self-control. In jobs that demand accuracy and integrity such as accounting, positive motivation due to a good perception of income can increase accuracy, responsibility, and results-oriented ness. Conversely, if a person feels that his income is lower than that of his peers, he or she is more likely to experience *relative deprivation*, which can lower job satisfaction and performance. Therefore, perceptions of relative income can serve as a source of *positive reinforcement* that strengthens psychological well-being and productivity.

In the context of positive psychology, *Perceived Relative Income* reflects not only objective financial conditions, but also subjective perceptions of fairness and reward. When individuals feel valued appropriately, feelings of meaningful, competent, and satisfaction arise. Three core components of well-being that have a direct impact on performance. Thus, these results suggest that psychological well-being stemming from positive financial perceptions can strengthen accountants' motivation and productivity. Organizations need to ensure a fair and transparent compensation system, as perceptions of financial fairness have been shown to have a real influence on improving accountant performance through positive psychological well-being mechanisms.

CONCLUSION

Based on the results of the study regarding the influence of positive psychological aspects on accountant performance, it can be concluded that some variables have a significant influence, while others do not show a significant relationship. The Meaning variable (MNG) has the strongest influence on accountant performance, showing that work meaning is a major factor in improving performance. When accountants feel that their work has a clear purpose and social contribution, they tend to work more conscientiously, responsibly, and highly committed.

Furthermore, Pleasure (PLS) and Perceived Relative Income (PRI) also have a positive and significant effect on performance, indicating that feelings of pleasure at work and perception of income fairness can increase motivation and productivity. Meanwhile, the variables Subjective Happiness (SHP), Life Satisfaction (LSF), and Need for Cognition (NCT) did not show a significant influence on accountant performance. These results indicate that personal happiness, general life satisfaction, and the urge to think deeply do not directly determine performance, but can play a supporting role in the long run when accompanied by positive meaning and emotions in work.

Based on these findings, the researchers suggest that accounting organizations and financial institutions strengthen aspects of meaning and happiness at work by creating an environment that supports self-development, reward for achievements, and a positive work culture. In addition, it is important for management to maintain a perception of compensation fairness, as this has been shown to affect psychological well-being and performance. For further research, it is recommended to add mediation variables such as *work engagement* or *psychological capital* to gain a more comprehensive understanding of the relationship between positive psychology and accountant professional performance.

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