

## Factors that lead to pleasure and suffering at work: A study on the view of federal public accountants in the executive branch



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### ABSTRACT

Objective: To investigate the factors that lead federal public accountants of the executive branch

to conditions of pleasure and suffering in the professional context, based on the psychodynamics of work. Method: qualitative descriptive research, through interviews with accountants and managers in public agencies. Results: among the situations that caused suffering, negative impacts of management, career and human resources issues, and lack of participation in decision-making processes were verified. Among the factors that evoke pleasure at work, the following stood out: positive relationships with work; positive interpersonal relationships and the satisfaction of multiplying their knowledge in pairs. Conclusions: professionals face great limitations and challenges in their daily activities in their staffing organs, and the experiences of suffering stand out from those of pleasure. The lack of representation of the category in relation to other professions understood by the interviewees is one of the main limiting factors for attracting new talents in the profession, aggravated by the low salaries paid in the executive branch, which has been a factor in the exodus of younger people from the profession.

**Keywords:** Federal public accountant, Pleasure and suffering, Psychodynamics of work, Health, People management.

## 1 INTRODUCTION

Work organizations have undergone significant changes, resulting from technological and managerial evolution, globalization, and the increasingly competitive dynamics of the professional environment as a whole. Among the impacts on accounting from the beginning of the 21st century in the public sector are the adoption of the International Accounting Standards for the Public Sector and foreign influences such as those of the G20 Group, International Monetary Fund (IMF) in Latin America. In Brazil, in 2008, the first Brazilian Accounting Standards applied to the public sector (NBC TSP) were adopted in the three spheres of government (AQUINO et al., 2020; MARQUES; BEZERRA FILHO; CALDAS, 2020).



To better meet the demands of this scenario, new skills are needed. For accounting professionals, it has become essential to develop proactivity, multidisciplinary skills, relationship and communication, and operation of information systems (HORTON; WANDERLEY, 2018;). In addition to these impositions, the new attributions added and required of these professionals have affected the quality of life and professional motivation (PALOMINO; FREZATTI, 2016).

Faced with this situation, the federal public accountant may experience negative experiences in the exercise of professional activities, generating stress and other pathologies (SANTOS et al., 2018).

Considering the complexity of the contemporary challenges that impact the work of the accounting professional at the federal level, this research based on the Psychodynamics of Work (PDT) (DESJOURS, 2004b), aimed to investigate the factors that lead to the pleasure and suffering of federal public accountants resulting from the contemporary professional context. The study aims to reduce the gap identified by Saraiva (2019) in the name of the Lord, and the (2021), which address the PDT only in the private accounting segment, and reduce the scarcity of studies on the public accountant in the light of the PDT pointed out by Reinaldo e Silva (2021) and by our own bibliographic search in the CAPES Theses and Dissertations Database (BDTD), in the Scielo database and the Virtual Health Library of the Ministry of Health (VHL).

## 2 THEORETICAL FRAMEWORK

### 2.1 PUBLIC ACCOUNTANT AND HIS PROFESSIONAL CONTEXT

The public accountant currently has more demands than provided for in the Resolution of the Federal Accounting Council (CFC) 560 (1983). This resolution provided for activities of registration and provision of financial information and the New Public Management expanded bureaucratic and execution activities (CARNEIRO; SILVA NETO, 2015), encompassing both specialized and managerial roles. This has reoriented its role to strategic functions, such as the evaluation of accounting data and non-financial indicators, to support senior management decision-making (HORTON; WANDERLEY, 2018).

The nature of public accounting activity has been changing Today, the accountant needs to conceive and disseminate information in a timely manner, and accumulate the functions of a traditional accountant (*bean-counter*) with the multifaceted managerial or partner accountant functions or (*business partner*) (HORTON; WANDERLEY, 2018), requiring more time and effort than for the typical tasks of accountants Traditional (BOGT; OF HEROES; VAN DER KOLK, 2016).

In addition, social and political changes have led to a new model in management accounting in the public sector (MARQUIS; BEZERRA FILHO; CALDAS, 2020). At the national level, the convergence of public accounting to international standards is started through the National Treasury



Secretariat (STN), through its Ordinance No. 184 (2008). In 2008, the first Brazilian accounting standards were issued by the CFC, in force as of January 2010 (MARQUIS; BEZERRA FILHO; CALDAS, 2020).

Agostini et al. (2014) affirm that the convergence model of the NBC TSP (Brazilian Accounting Standards, in the Public Sector) to the international standard set forth in the IPSAS (*International Public Sector Accounting Standards*) Its purpose is to seek understanding by the Brazilian accounting class in the adoption or adaptation of international rules to Brazilian standards, preserving the particularities of the country. According to Darós and Pereira (2009), this process enabled the application of the Fiscal Responsibility Law and Law 4320 (1964) in: expansion of accounting control over the fulfillment of the goals of the budget planning structure; implementation of the cost calculation system, and innovation in the recognition of revenues and expenses under the accrual basis.

### 2.1.1 Difficulties and opportunities in the role of the federal public accountant

Changes in the process of convergence to international accounting standards have been influenced by international investors, who demand greater transparency of Brazilian accounting information in the public sector (AQUINO et al., 2020). According to Moras and Klan (2018), federal public accountants are responsible for intermediating and adopting the process of harmonizing international public accounting standards to a standard adapted to the national context and which should be practiced by federal agencies with the consent of the normative and advisory entities, the STN and the CFC.

The requirements for harmonization of accounting applied to the public sector and compliance with ancillary tax obligations bring difficulties to public accountants, such as: lack of professional valuation due to the number of assignments; salaries disproportionate to the number of assignments, resistance to heritage culture; expansion of the universe of functions of the traditional public accountant (*bean counters*), for a managerial and specialised public accountant (*business partner*); lack of public accountants prepared to provide information that adequately supports decision-making processes, and a negative stigmatized view of the functions performed by traditional accountants. On the other hand, these requirements also imply the reduction of the mechanistic work of public accountants through the use of new technologies; and greater involvement of accountants in decision-making processes (BOGT; OF HEROES; VAN DER KOLK, 2016; XAVIER; SILVA, 2017; HORTON; WANDERLEY, 2018; MARQUES; BEZERRA FILHO; CALDAS, 2020).

## 2.2 PSYCHODYNAMICS OF WORK

The Psychodynamics of Work (PDT) was created in the eighties by Christophe Dejours, with the objective of understanding the link between work, subjectivity and intersubjectivity, encompassing



theories that make up the clinic of work, such as ergology, clinical activities, psychosociology and PDT itself (MÉLOU et al., 2017).

The PDT seeks to know the dynamic connections between the organization of work and the subjective procedures in the factors that lead to the pleasure and suffering of the professional in the work activities. In addition, it allows us to understand how workers sustain psychological stability, despite living with conflicting situations in the work context (CHANLAT, 2008; DEJOURS, 1987).

Dejours (1994) sought to identify how individuals react to suffering and still continue to work; questioning whether this would be an act of repressing their own feelings, and why these individuals react in such a unique way to adverse conditions. The naturalization of suffering presupposes that working conditions are invariable, or that the workers involved do not have the power to change them. According to Dejours et al. (1994), this state results from the psychic balance between the dissatisfaction presented in the pathogenic work and the psychic defenses developed by the workers in order to live with adverse situations in their professional context.

Ferreira and Mendes (2001) attribute a direct relationship between the organization of work and the dimension of pleasure and suffering of the worker, since the externalization presented in the professional environment confirms the influence of these factors on the physical, psychological and social part of the worker. Thus, all factors such as rules, execution of tasks, times, rhythms and others inherent to the organization of work impact the worker's psychic condition, which results in experiences of pleasure and suffering (DARIO; LOURENÇO, 2017).

In line with the studies of Ferreira and Mendes (2003), pleasure and suffering constitute a unique and inseparable construct, resulting from the subjective conditions of the professionals, shared collectively in the work environment and influenced by the actions employed by them to sustain health in their daily activities.

### 2.2.1 Suffering at work

Suffering, for Ferreira and Mendes (2003, p. 53), "is a condition, often unconscious, individual and/or shared by a group of workers, of painful experiences, such as anguish, fear, insecurity, arising from conflicts and contradictions". Brant and Minayo-Gomes (2004) They recognize that suffering does not manifest itself in the same way in workers, even those subjected to the same adverse conditions in the organization. What is suffering for one may not be for others, and may even be a source of pleasure, depending on the trajectory of life, the antecedents, the subjectivity of each one's social relations.

For Dejours (2004c, p. 28), suffering can be understood not only as a consequence of reality; It is, at the same time, a defense of subjectivity with a connection to the world, in the search for



circumstances to act on this environment, aiming to convert this suffering and find the means to overcome the resistance of the real.

Ferreira and Mendes (2003) They argue that suffering occurs in a large part of work relationships and cannot be eliminated. For these authors, suffering is on the threshold between health and mental illness and does not necessarily constitute a pathological condition, as it can be mitigated or even transformed, playing a significant role in increasing tenacity and consolidating personal identity. According to Dejours and Abdoucheli (1994), pathogenic suffering arises when all chances of adequacy or adjustment of the individual's desires to the individual's work organization have been exhausted. "When there is nothing but fixed, rigid, unavoidable pressures, inaugurating repetition and frustration, boredom, fear, or a feeling of powerlessness," pathogenic suffering occurs, and then the devastation of the professional's psychic balance emerges, slowly leading him to a situation of mental decompensation or illness (DEJOURS and ABDOUCHELI, 1994, p.137).

Dejours (2012a, p.366) He points out that "working is not only producing, it is also transforming oneself", which can generate conflicts resulting from the confrontation of the individual himself, bearer of expectations and a pre-existing biography of his own, with work circumstances that occur beyond his will. The result of this confrontation can be suffering. Thus, the problems derive from the antagonism between the individual's personal needs for the pursuit of pleasure and the fulfillment of desires and organizational expectations regarding its institutional goals and the worker's adaptability to a prescribed model (DEJOURS, 2007).

For Moraes (2013, p. 416) When the individual is faced with the difference between the prescribed work and the actual work, the feeling of failure may occur, in which he experiences suffering for "not knowing how to do" and his experience and his identity about "knowing how to do" is questioned. Also from this difference can arise the creativity resulting from the mobilization in the search for solutions to overcome suffering and overcome these obstacles. However, when the organization does not offer the possibility of manifesting creativity, individuals may experience feelings of frustration and begin to adopt defense strategies so as not to succumb to pathogenic suffering (DEJOURS, 2004a; MORAES, 2013).

Despite impacting individuals in different ways, some factors are commonly pointed out as causing suffering in many workers. Counter-orders from their managers, authoritarianism from their leaders, lack of commitment from co-workers in the execution of tasks and, mainly, excessive pressures for results that require an increase in the pace of work and the adoption of overtime schedules, which can cause work accidents are some examples of factors that contribute to suffering (DESJOURS, 2012a).

Augusto, Freitas and Mendes (2014) cite as factors of suffering of the workers of a federal public foundation: lack of participation in decisions; deprivation of autonomy; extremely rigid,



hierarchical, bureaucratic culture; inflexible, repetitive work, with no possibility of change; and coercive managerial practices on new civil servants, forcing them to accept what comes from higher authorities without question.

Leles the Amaral (2018) indicate the following factors of suffering for administrative workers in a federal public university: inadequate working conditions, poorly lit environments and lack of adequate facilities. In the same study, they identify in the organization of work: authoritarian management with a vertical hierarchy; excessive bureaucratic procedures; professional devaluation; inadequate job and salary policies; political appointment of unqualified managers for the functions; one-way communication; activities without challenges; lack of autonomy of professionals; labor shortage that leads to the hiring of outsourced workers with less favorable salaries and conditions compared to civil servants who perform the same tasks, causing discomfort among professional categories, due to the asymmetry of benefits; ambiguity of roles resulting from the lack of connection between the training carried out and the activities performed. In the socio-professional relations, the following were also observed: feeling of inferiority of the administrative technicians in relation to the teaching professionals, underutilization of the professionals' skills, without valuing the creative aspects of the individuals and lack of identification of the professionals with the work.

Hail (2019), researching accountants in the private sector, found the following factors causing suffering: lack of autonomy between accountants and their contractors in decision-making; successive regulatory changes; pressure for results without enough time for tasks; excessive bureaucratic procedures; obligation to continuously update regulations with in-depth knowledge; lack of privacy in the professional environment; inadequate facilities and equipment for the service; excessive time spent on customer service and consulting; mechanistic and bureaucratic tasks; corruption that permeates the professional segment; and the inability to deal with people.

### 2.2.2 Pleasure at work

From the perspective of PDT, pleasure is considered a principle that promotes the dynamics that originate in the work environment, linked to autonomy, recognition, freedom in the execution of tasks, identity and appreciation of the creative process (MENDES; MULLER, 2013).

French (2007) shows that the existence of suffering does not necessarily lead to the development of pathologies; In other words, the pleasure-suffering binomial can coexist in work organizations, even without triggering diseases. For Dejours (1994) The history and living condition of each individual establish some preferential paths of positive psychic discharge that allow him to reduce the negative psychic burden of work. This condition, which the author calls balancing, is a source of pleasure for the professional.





Dejours adds (2004b) that the formation of social identity takes place through recognition, including from peers, which can effect the transformation of suffering into pleasure (for example, overcoming difficulties). Peer recognition generates personal pride and a sense of belonging to the professional environment or professional community in which the worker is inserted (DEJOURS, 2012a). Contudo, Dejours (2004b) It admits that, if the practice of recognition cannot be instituted, the process of changing suffering into pleasure will not occur and may result in pathogenic suffering and destabilization of the professional.

Darius and Lawrence (2017) indicate that the conditions of pleasure found in the work environment come from the possibility of professionals using creativity to imprint their personal identity on the content expressed in their tasks. In this way, there is a type of professional recognition from their hierarchical superiors, who compare the usefulness of the work performed. These authors analyzed the intertwining between organizational culture and the conditions of pleasure and suffering at work, noting as factors that lead to pleasure: the construction of interpersonal relationship networks, which lead to concern with the collectivity. Leles and Amaral (2018, p. 70) found that the interpersonal relationship networks that are established in the university professional context in the public sector are a factor that generates pleasure for these subjects. Silva, Gonçalves and Zonatto (2017) In a high-complexity hospital unit, social aspects such as organizational climate, cooperation and professional solidarity among peers were pointed out as factors that generate pleasure for the workers studied.

### 3 METHODOLOGY

To investigate the factors that lead to pleasure and suffering in the work of federal public accountants, a descriptive (GIL, 2009) and qualitative (MINAYO, 2014) research was carried out in the present study, through in-depth interviews, with a semi-structured script. This type of interview makes it possible to create *rapport* between interviewer and interviewee, so that the interviewee can talk more freely about his or her experiences. In the course of the conversation, the interviewer may use other questions in order to deepen this or that topic. According to the research design, the interview script included: work organization, working conditions and socio-professional relations; feelings at work, conditions of pleasure and suffering in work assignments, strategies of the research subjects to cope, overcome or transform suffering into pleasure; and possible pathologies resulting from the organization of work, in relation to health and the possible risks of illness.

The selection of subjects in this qualitative study was by convenience, according to Creswell (2003) And trivia (2008); In other words, the sources chosen were selected according to criteria of essentiality for the research response: proximity and availability. The selection of the subjects was also done through the "snowball" technique, in which the informants of the research indicate other informants to be interviewed (PIRES, 2008, p.201). The interviewees have an academic background



in accounting sciences, qualified by the professional body that supervises the professional category. However, most of them have their original positions in the federal public administration linked to different careers within the management area, since, in many organizational structures, they do not provide for the position of accountant in their staff and, therefore, do not hold specific competitions to hire these professionals. The selection of new interviewees was interrupted by the adoption of the criterion of theoretical saturation of the data obtained from the interviews (FALQUETO; HOFFMANN; FARIAS, 2018).

All interviewees had access to the Free and Informed Consent Form (ICF) in advance, agreeing to participate in the interview and signing the respective form. Due to the Covid-19 pandemic moment during the period of conducting the research and the difficulty of accessing some of the interviewees who were in other parts of the national territory, the interviews took place through web conferencing using the Microsoft TEAMS electronic platform. The interviews were recorded, transcribed and exported to the Atlas.ti software. The interviews lasted an average of fifty-six minutes, six of which lasted more than one hour, totaling approximately twelve hours of interviews transcribed into 256 pages for analysis. Data analysis was performed using the content analysis technique, based on BARDIN (2010), with the support of the Atlas.ti software. in the coding and categorization of the data, according to this analysis technique.

#### **4 RESULTS**

The group of interviewees is mostly made up of people over 40 years of age, seven of them have been working as public accountants in the federal government for more than a decade, and eleven of them work as managing accountants. Chart 1 presents information on the demographic profile of the interviewees. To protect the identity of the respondents, their names have been replaced by the codes "E1" to "E13".





Chart 1 - Profile of the interviewees

N	Gender	Age	Public administration	Public Counter Time	UF	Manager	Accounting Manager Time	No. of subordinates
1	F	46	INDIRECT ROM	5	RJ	NO	0	0
2	M	39	INDIRECT ROM	9	RJ	YES	3	8
3	M	40	INDIRECT ROM	6	RJ	YES	6	3
4	F	47	INDIRECT ROM	16	DF	YES	8	3
5	M	46	INDIRECT ROM	15	DF	YES	3	7
6	F	48	INDIRECT ROM	19	RJ	YES	10	3
7	F	50	INDIRECT ROM	26	DF	YES	17	29
8	F	45	ADM DIRECT	10	DF	NO	0	0
9	F	65	INDIRECT ROM	34	DF	YES	24	3
10	F	58	ADM DIRECT	35	RJ	YES	3	14
11	F	34	INDIRECT ROM	7	RJ	YES	2	11
12	M	52	ADM DIRECT	8	DF	YES	2	22
13	M	52	ADM DIRECT	16	DF	YES	12	4

Source: The authors, 2023.

Data analysis consisted of three cycles: coding, with reading of the transcribed excerpts and analyzed based on the theoretical framework (GIBBS, 2009) and identifying other aspects relevant to the researched theme, which had not been reported in previous studies (SALDAÑA, 2015); Categorization of codes into subcategories and categories (BARDIN, 2010; GIBBS, 2009); rereading of all the interviews found in the research and recoding the excerpts that most exemplified the analytical categories created from this procedure (GIBBS, 2009); evaluation of the quality of the research process, with the aim of preserving transparency in all decisions made (FLICK, 2000).

Of the total number of interviews, 409 citations were marked as associated with at least one of the subcategories found. Of these, 306 citations were focused on the factors of suffering and 103 focused on the factors of pleasure, organized into 2 families of categories: Factors that lead to suffering and Factors that lead to pleasure, presented in the following section.

#### 4.1 CATEGORY FAMILY: FACTORS THAT LEAD TO DISTRESS

This family of categories is formed by the categories: "negative impact of management", "career and human resources issues", "lack of participation in decision-making processes".

##### 4.1.1 Category negative impact of management

This category is made up of five subcategories: "Authoritarian acts of management"; "Stigmatization for the management of the accountant's functions"; "Insufficient allocation of resources for work"; "Managers' lack of knowledge of the functions performed by accountants"; and "Management's resistance to asset accounting"

**Authoritarian acts of management.** This subcategory had 16 citations recorded under the code "Autocratic management". The accountants' dissatisfaction with a management style that imposes



their convictions, through *top-down* management, neglects middle managers and even harasses subordinates, is evidenced in the quote from interviewee E1:

The director would run over my immediate boss and give me some duties directly, once he (my director) was already chasing me... and was chiefly responsible for my health problems, "He said, 'Ah! E.1. you're going to be part of the Probate Commission!'" was like this, He said like this: "so-and-so has already gone, so-and-so has already gone and you're going to be this time together with so-and-so." I kept quiet, I didn't say anything to him at that moment. I talked to my immediate boss, I said, "Why do I have to take inventory? He wants me to do it and I have to keep doing it, if in fact this is part of the accounting technician assignment and there are more than 05 technicians here, because this is not part of my assignment, other than that, the environment there is very hostile. So, it's an environment that I believe in, it's a cultural condition there as well and in the Institution, I think, which has just that, a culture, something more traditional, in some organs these cultures are more traditional than in others, you know!?" [...] I was able to understand and realized after I got sick it's obvious, right!? In fact, the hostility came more from the head of coordination and the director, you see! (E1).

Such results are in line with Augusto, Freitas and Mendes (2014a), which describe managers who exert control over workers, allow no room for creativity, make autocratic decisions, and top management overrides the authority of middle leaders.

**Stigmatization of accountant's functions by management.** This subcategory was subdivided into three codes: "Inferior work", with 14 citations, and "Professional labels", with 13 citations, and "Questions about accountant's roles", with 37 citations, encompassing lack of clarity in functions with simultaneous performance of two or more functions. The statements of accountants E4 and E1 show stigmatization, lack of clarity in the assigned functions and devaluation of the accountants' work:

She (manager) is an administrator, and for her we are annoying, she said that I was very critical, so I lost a lot in that, I felt very alone. The perception of accounting today, of our coordination, it is there because it is necessary, it has to meet the statements, it is a formality, but we are a bunch of boring, of keeping charging, this business of recognizing by period of competence, I had a lot of clash there, I didn't have that support. [...] But just reinforcing, in the view of the management, our insignificant work, we are here and we are good for nothing. We only serve not to have the pen of the TCU, "Do it, I don't want to know about the pen of the TCU, the Federal Revenue Service, fulfill our obligations, for God's sake, without a team". Without a team, without a structure, we will be the ones who will write it, by hand, so that's it (E4).

My immediate boss didn't give me what had to be done and what he gave me was much less than what I could do and yet I was standing there doing what he told me to do and that's what happened, [...] there, in fact, the environment is still hostile, it's an environment where, In fact, there is no such welcome, you have an absence there. I don't know the most correct terms to say, but there's no such thing as a person management (E1).

Regarding organizational roles, interviewee E1 states the lack of clarity in the functions:

"And then you get lost... So since you arrive, you usually have at the beginning to follow the information of your immediate boss, I already had no clarity, to this day there is no clarity there... I didn't... And this had caused me a lot of suffering, because I asked and there was no answer [...] Because even my boss didn't have an exact definition of what he himself did, you know!?" (E1).



According to Leles and Amaral (2018), employees in the public sector often deal with negative conceptions of their image, with the discourse of supposed inefficiency, low productivity, and even uselessness. Hail (2019) He observed repeated negative labels linked to accountants in the private sector, considered by his clients as an expense or a type of necessary evil for the business, devaluing their work. In the same way, the interviewees' statements show frustration, self-deprecation, loneliness and, above all, the lack of recognition and definition of attributions by the manager. Historically, accounting is perceived by many managers as a brake on management practices considered "bold".

**Insufficient allocation of resources to work.** This subcategory is composed of the codes "Lack of technology training", with 20 citations, "Lack of technological support", with 5 citations, and "Work overload", with 57 citations. There were reports about the lack of investment in training for the use of new technologies, necessary with the Covid-19 pandemic for remote work (home-office), about the limitation of the technological infrastructure available to these workers so that they could carry out their activities satisfactorily and about situations of overload generated by insufficient resources for the demands of time, or people on the team. The statement of interviewee E7 expresses the lack of investment in training for the use of new technologies:

I think like this: if I had time today to retire, I would leave, because we only see technology coming in, everything coming in, and where's the training for us to put in? I do not know. I think they had to do some work with the servers, because it's a lot of technology change in everything. For us to keep up, like this, it is very complicated and exhausting, because we always have to be learning. That saying: learning by changing the tire of the moving car. It's hard. (E7).

On the other hand, the report of interviewee E10 addresses the lack of investment by management in resources so that accountants could carry out their work in a timely manner during the pandemic:

During the pandemic, we continued to work normally, everyone indoors, nothing stopped. They didn't give me a computer to take away, they didn't give me anything. It was all your personal – cell phone is yours, all yours. Do you know what happened? There was one of the girls in our area who simply didn't have a computer, financially she couldn't afford it and, at the time, the head of the area said that either she would turn around, or else he would start to miss her... Pretty menacing! Then she had to buy a computer (E10).

Regarding work overload, situations of overload due to deadline pressures, excessive impositions of non-accounting demands, and labor shortages were reported. Interviewee E9's report illustrates this subcategory:

"So, you spend almost an hour in a meeting, then you go back to work, in a little while, there's Reinf, you have to study. You're reinventing yourself your whole life. [...] So, with so few people, we can't deliver in the timeliness we wanted, and much less in the quality we want. So, there's this problem. For someone who has had six people, it was very good" (E9).



The successive technological innovations that are increasingly rapid imply constant reconfigurations in the world of work, of the skills, attributions, procedures and instruments used by professionals, especially those who work essentially with information, as in the case of accountants. The situation imposed by the Covid-19 intensified this process and from this period on, there was an increase in work overload, physical and emotional exhaustion in professionals. Remote work was implemented without the necessary structural, technological and training conditions, and accumulated to the new domestic demands of school monitoring, hygiene, among others (ARAÚJO; MOON, 2021). The citations of E7, E10 and E9 indicate the lack of adequate support from management to deal with these issues, and, in the case of E10, the displacement of this responsibility to the subordinates themselves, generating more expenses and dissatisfaction, at a time already marked by great tensions and insecurities experienced by the workers.

**Managers' lack of knowledge about the functions performed by accounting.** This subcategory had 25 citations under the code "Boss's lack of knowledge about accounting tasks". The interviewees' reports show the extensive list of conflicting tasks imputed by managers to accountants due to lack of knowledge about the accountant's performance, ignoring the fulfillment of mandatory tasks that compete or conflict with those required by these managers. From the narrative of interviewee E11 highlighted below, it is possible to observe her frustration with the work scenario faced by the professional:

So I think the worst thing about this is, managers don't understand what we do, and they tell us to do 1 million things that have nothing to do with us, we end up doing it, and what we really have to do, such as improving accounting information, This whole thing that I did for my master's degree, convergence, international standards, this beautiful part that we want to happen in public administration and that is very interesting for the citizen, these things are difficult, this is almost utopian, [...] and even if the government changes, everyone falls, the president of the body leaves", I don't know what, like, I'm talking about a hypothesis, I'm not saying that it will be, but this is something that influences because new managers enter who are unaware of our work and we have to restart new conversations and new convictions, this is very complicated (E11).

This given evidence, in line with Saraiva's studies (2019) in the private sector, that contractors are unaware of the real importance of accountants' services, that the same occurs in the public sector; because managers ignore the functions of accountants interviewed. Then, they subject these professionals to an excess of tasks outside their attributions provided for in legal regulations. Such a procedure causes them dissatisfaction and burnout, and influences their productivity.

Finally, in the subcategory **Management resistance to asset accounting**, 16 citations were recorded with the code "Predominantly budgetary decision", as the reports showed the prevalence of budgetary and financial information to the detriment of the equity focus. Thus, the predominance of financial budget information is seen as a guiding condition in decision-making processes, to the



detriment of accounting information. In addition, these data revealed devaluation and annoyance of accounting professionals, which can be observed from the report of E3, which follows below:

[...] And one part that makes us upset is that clearly for the board and the superintendence, accounting is still very incipient. [...] People want to know about budget. [...] The public service culturally is still very much linked to Law 4320/64 budgets, that is, how much will I have there to spend? That's the interest. The guy is not interested in the quality of spending, in costs. [...] You're going to talk about cost, the board doesn't even want to know about it (E3).

This situation is comparable to that described in Xavier e Silva's notes (2017) about the impacts of the new public accounting, in which the resistance of public managers to give up an accounting model based on budgetary and financial information in their organizations is perceived. Despite the changes imposed by the harmonization of public accounting to international standards, there is a prevalence of the budgetary criteria provided for in the old law 4320 (1964) for decision-making by managers.

#### 4.1.2 Category career and human resources issues

This category is formed by two subcategories: "Unfavorable salary conditions" and "Challenges for an accountant career", both revealing obstacles to the professional development of federal public accountants; and understood as unstable conditions, causing feelings such as stagnation and uncertainty, in addition to giving rise to insecurity about the trajectory of these workers.

**Unfavourable wage conditions.** This subcategory is formed by the codes "Low wages", with 9 citations; and "Salary discrepancy", with 10 citations. "Low salaries" represent the perception of the interviewees about the value of the remuneration of accountants in the executive branch and "Salary discrepancy" refers to the salary gap between the related professional categories, or even to public accountants who have links with other powers of the Union. Thus, **unfavorable salary conditions** are illustrated, initially, by the report of interviewees E2 and E12:

I'm aiming for another contest for a sum of things, there's this professional wear and tear and there's also the salary issue. I always say that the best motivation for us is the bills arriving at the end of the month and the money shortening, you know?! Because it's complicated, we had, as I said, as soon as I got there, we had a project to have a career restructuring there, this issue was going on during Dilma's government, in the second government it was even going, but when there was this change of government Temer, Bolsonaro, there it was... they shelved this issue and then we are passing a salary squeeze (E2).

In the public service, there are political criteria that promote this salary discrepancy, [...] there is a lot of this in the public service, for example, accounting sectors that pay very well, within the public service, developing the same activity with a huge discrepancy, triple the amount, right? (E12).

It was evidenced, through the reports of E2, in accordance with Leles and Amaral (2018), an inadequate salary policy of the government associated with a stagnant project to restructure the career



of accountants, which tends to lead to the subsequent possibility of abdicating the career. Thus, there is an urgent need for policies to encourage and retain talent for federal public accountants in the executive, as a strong tendency to evade the profession was observed in the younger interviewees. The discrepant salary issue among public accountants from different segments is also reflected as a factor of suffering in the speech of interviewee E12. In both situations, the lack of political representation of the category can be perceived, aiming at greater equality with the other accountants of the federal government.

**Challenges in the accountant's career.** This subcategory is composed of the codes: "Lack of attractiveness of the accountant's career", with 29 citations, referring to the low entry of professionals to oxygenate the profession and "Weakened career", with 25 citations, about the lack of political representation of accountants in the national scenario. The statements of counters E12 and E13 in these contexts:

Many colleagues are giving up the profession in search of more attractive professional areas. So the managers of Public Accounting who have political influence have to see this as a bottleneck, because in a little while you don't have the professionals in a company the size of Brazil. That it is in fact a large company, that without these qualified professionals it would not work properly, and that so much emphasis is no longer given to other activities, which sometimes do not have this importance (E12).

An accountant's career in public administration has never been strengthened. Exists? There's the career; But it's not a career that has the same level of pay – the pay is much lower than the management cycle – so it ends up not attracting the best talent, and it's a career where, often, the good talent that joins ends up leaving the career to join other, better careers. So, the turnover is very high, and it turns out that these professionals do not put down roots in public administration. These are careers that are being lost, in a little while everyone left because they passed and were attracted by higher pay [...]. Perhaps there is a lack of greater representation of the Federal Accounting Council or of the regional councils, aiming at greater political representation for the career (E13).

The data indicate the abandonment of accountants from the profession due to career uncertainty, due to the lack of salary attractiveness. It is possible to draw comparisons with Saraiva's research (2019), on accountants in the private sector, who also raise challenges about salary issues in their jobs. For this reason, the results indicate that unfavorable salary conditions are one of the factors for the lack of interest of good professionals, as well as for the maintenance of qualified accountants in the exercise of their functions. In addition, the data shows that younger accountants give up on the profession and seek new challenges outside of accounting. On the other hand, the more experienced ones reported disappointment with their careers and, if they could go back in time, they would not go back to studying accounting. Such perceptions suggest that professional bodies such as the Federal Accounting Council, the Regional Councils and the Central Bodies of the Federal Accounting System should perhaps urgently implement actions in order to leverage interest in the profession.

In addition, it can be observed among the nine professionals interviewed in indirect administration, that all of them, without exception, have an accounting background, but belong to





positions other than that of accountant. Therefore, this circumstance corroborates the understanding of Dejours and Molinier (2004), which mention the fact that the weakening of the identity and representativeness of this professional category is caused by the unpredictability of the presence of typical accountants in public organizations. This leads to a situation of instability and fear for professionals who perform their functions in public entities, a situation that may be linked to the lack of representativeness and intervention by the Central Bodies of the Federal Accounting System.

#### 4.1.3 Category: lack of participation in decision-making processes

This category consists of a single subcategory, "**Absence of participation in decision-making processes**", with a code of the same name, "Absence of participation in decisions" with 30 citations, aiming to identify the participation of these professionals in decision-making. The data revealed a feeling of frustration in these workers, in the face of relationships of little trust and devaluation, concerning the little use of the technical judgment of this professional staff in the processes of greater representativeness for the entities. This leads to a lack of motivation thanks to the absence of professional recognition. The data presented by interviewee E7 illustrate this category:

In ORGAN 7, really, all these years (26 years), we have always been fighting, always guiding, giving ideas, placing, and we are not heard in this part. We are really unable to help in decision-making [...] We don't have access to decision-making, we don't have access until, sometimes, we're providing guidance right at the beginning, but when the bomb goes off, when there's a fine, when it's a notification, here it comes to you. [...] I feel like a CPF, because they put me in, because they need me for that UG to work, but I really wanted to be more part of this decision-making issue, of guiding, of trying to heal before the thing happens. I wish I could be more of a preventative issue than just being a notification recipient. (E7).

From the data, it is possible to perceive the distancing of the accountants from the research in the decision-making processes in their organizations, which is in line with Augusto, Freitas and Mendes (2014), when they pointed out the dissatisfaction of employees for not having space to participate in the decision-making process at work. One of the main findings of this research diverges from the studies of Bogt, Van Helden and Van der Kolk (2016) with Dutch public accountants, and by Palomino and Frezzati (2016), carried out on Brazilian private controllers. In these studies, the figures of accountants are highlighted *business partners*, professionals who act as business partners and have hybrid functions, including participation in the decision-making process of organizations in a position of support to senior management, which was not observed in the group of accountants interviewed in this research.

#### 4.2 CATEGORY FAMILY: FACTORS THAT LEAD TO PLEASURE

This family of categories is formed by the categories: "positive relationships with work", "positive interpersonal relationships" and "satisfaction in being able to multiply knowledge".



#### 4.2.1 Category of positive relations with work

This category is made up of two subcategories: "Identification with the work done", "Identification with the organization in which you work" and "Professional recognition". This category included reports on healthy interactions in the professional environment and through organizational policies that favor the necessary conditions for work, as well as the recognition of the work performed by management or peers.

Thus, in the first subcategory "**Identification with accountant's work**", it was formed by the code "Liking the accountant's work", with 22 citations; in which reports were included about what leads to pleasure as well as pride in being accounting professionals. The data show that the identification with the work they do in their organizations is a factor that leads to the pleasure of accountants, illustrated by the statement of E5:

Today I'm doing accounting compliance, and I see the behavior of the accounts, the balance sheet, the opportunity to be able to help the management in some decision, a door that you also open for access to other people as a central body, in the meetings we have, especially in the public administration in the sense that I worked in the Brasília subway and in the post office. These companies, although public, I did not have this access as I had today to the central body, since the time of the Ministry of Finance, which was my first contest, and today, I have this access, access to training, these qualifications, even if at a distance, the fact that we talk is due to the federal accounting system, it is a job that I like to analyze spreadsheets, There's a difference, there are times when we think it's a problem, when we're going to do a lot of reasoning and write a technical note saying what it's like, and people recognize it, I think that's cool, cool. (E5).

What the interviewee emphasizes is consistent with the findings of Dario and Lourenço (2017), about the link between pleasure and pride in the work performed in their professional segment. Therefore, based on the theoretical contribution of the PDT, it is suggested that the pleasure of accountants is directly linked to the identification with the work performed in the organization and to the motivation for activities developed. Thus, work is considered as something that liberates when it is possible to give meaning to work and recognize oneself in what one does. Consequently, the data reveal that access to adequate working conditions and fulfillment in the activities performed favor identification with their work practice and satisfaction and rejoicing for belonging to a professional segment in which they feel pleasure in performing their activities.

The second subcategory "**Identification with the organization in which you work**" with the codes "Happiness in belonging to the organization", with 8 citations, and "Professional recognition" with 18 codes. Such codes are based on the respect and explicit pride of the accountants surveyed in belonging to the public organizations in which they work, as well as the differential spent, see the recognition for the work performed by these accountants. The report of interviewee E12 illustrates an example of happiness in belonging to the organization:



I feel good about the institution I work for. Here, as I told you, here is a place where you have a lot to learn, you have a sea of possibilities for you to learn, you never have a routine, you always have something new for you to learn, there is always something new for you to teach, so, yes, here is the place [...] I don't feel worn out,... I think, I'm used to it, I've had the privilege of being in an organ that's... I always say: if you want to learn Public Accounting, the place is here, it's like I told you there, 70%, everything is here (E12).

It should be noted that some accountants interviewed in the survey see their organization as a source of pride and identification, which portrays similarity with the work of Leles and Amaral (2018), in which the administrative technicians emphasize their pride in belonging to the public organization investigated. This positive relationship with the organization is also materialized by the sense of belonging. This situation drives admiration and satisfaction in belonging to an organization.

Professional recognition, the reports highlight motivational subsidies from work, translated as recognition for services that function as a factor of satisfaction, which can be observed in the report of interviewee E12:

"The recognition of your work, the importance of your work, sometimes the person doesn't even know what Accounting is, come and see what it is... Because sometimes, he thinks it's just that, reduced to debiting and crediting, but the work is all supported for you to get that result. And you follow all these traced paths, to correctly arrive at that result, at that purpose" (E12).

The data are consistent with the findings of Leles and Amaral (2018) that highlight the verification of the individual's professional contribution to the organization of work through the judgment of others for self-realization. Finally, the recognition of the worker is considered as one of the criteria for the formation of the subjective mobilization that allows the transformation of situations of suffering into pleasure (DEJOURS, 2004b)

#### 4.2.2 Positive interpersonal relationships category

This category is made up of two subcategories: "peer-to-peer cooperation"; and "positive coexistence with peers".

The subcategory **Peer Cooperation** by a code of the same name "Peer Cooperation", with 19 citations, which highlight mentions of solidarity and companionship between accounting professionals and their peers in the search for solutions to common problems. Cooperation in relationships is illustrated in E2's statement:

The relationship with my colleagues is very pleasurable. Man, I'm also very grateful to them, because I'm only still there because of their cooperation, as I said, it was my first job as an Accountant there, you know? They've helped me a lot since I joined and they're always helping me and as for them, I just have to really praise them (E2).



The results show gratitude to his colleagues in the sector, cooperation in his first job and in the role of manager to make him feel safe. In this relationship, there is also a feeling of companionship in the subjective partnership between the research subjects and their peers. The data converge with the studies by Silva, Gonçalves and Zonatto (2017), in which the cooperation between the professionals who are available in the day-to-day life of the federal public accountants in their organizations can be considered as positive factors that make it possible to face the obstacles caused by the organization of work.

The subcategory **Positive coexistence** with peers is composed of the code of the same name "Positive coexistence among peers", with 18 citations; and refers to the good relationship of the interviewed federal public accountants with the management team, the partnerships, friendship and integration between them, as observed in the report of interviewee E10 below:

Living with everybody, you get that adrenaline rush and then you get better, guide each other. This gives me a lot of pleasure. And living with people, when you see that people are okay. And my coexistence with the other areas is peaceful. Everybody, we try to solve the problems. Today, I was here traveling on vacation, then the CCCC server called me, and she said: "P.10., sorry, I didn't know you were on vacation", and I said: "if I can help you, even on vacation, I'll help you in a good way". But we have a good relationship with these people, we always try to do everything best for them. (E10).

The statements of the E10 accountant emphasize the fraternal coexistence between groups as a source of pleasurable experiences, which is in line with the study of Dario and Lourenço (2017), in which an executive describes the coexistence that exists in the organization of work as a source of joy and professional security. The results of the present research indicate that the partnership between peers is authentic, with friendship and solidarity in the conviviality, providing episodes of bilateral commitments, and that serve the institution and at the same time a professional from another work center of the agency. In addition, a favorable organizational climate was reported that leads to positive interpersonal relationships and is directly linked to an organizational culture that strives for support and help among peers focused, even if subjectively, on meeting common organizational results.

#### 4.2.3 Category satisfaction in being able to multiply knowledge

This category is formed by the single subcategory "Knowledge Transfer", identified by the code of the same name "Knowledge Transfer", with 18 citations; and demonstrates the pleasure reported by accountants in reconciling their execution activities with the act of transferring knowledge to their peers. Such considerations can be observed in the excerpt of interviewee E13:

We trained, we did classes in Rio de Janeiro, we did classes in Rio Grande do Sul, we did it in Brasilia, and this process generated a lot of satisfaction for me, because this thing of this transfer of knowledge has a very large multiplier result. It's that thing: you trained a class of 20, you put 20 together in a class, you realized that, five or six were there to get away from work, that's the truth; But the 10 or 15 who wanted it were other servers from there. The



questions diminished; When they brought something, it was already something more sustainable, with more elements. (E13).

Through the narrative of E13, it is possible to verify his satisfaction in being able to carry out technical visits to branches of the agency in which he provided, bringing knowledge to professionals who demonstrated difficulty or lack of professional foundation. In the course of the reports, the feeling of satisfaction and pleasure described by Dejours was perceived (2012b). This feeling is established by being able to share a portion of knowledge and experiences with professionals working in branches who have difficulty in accessing technical information, as well as, at the same time, establishing greater interaction with these groups, creating support networks established by the recognition and consolidation of interpersonal relationships.

It can be said that one of the greatest benefits of knowledge transfer is that the performance of a pleasurable activity allows the interviewed professional to reduce the psychic load and, according to Dejours (1994), occupation with work can be considered as a balancing act for those who perform it, as it manages to concatenate psychological aspirations, needs and, simultaneously, professional obligations.

## 5 FINAL THOUGHTS

The present research investigated the main factors that lead to conditions of pleasure and suffering of public accountants of the federal executive branch, based on the theoretical approach of the PDT. To this end, a descriptive, qualitative research was carried out, in which thirteen federal public accountants of the executive branch in different agencies were interviewed. The reports were analyzed using the content analysis technique proposed by Bardin (2010).

The research is justified by the absence of studies on psychodynamics of work applied to public accountants of the federal government. In the current context, the changes in the process of harmonization of public accounting to international standards are highlighted, which have imposed new working conditions on these professionals, leading to conflicting socio-professional relationships with managers and peers.

The results pointed to several factors of suffering. The first was the negative impact of management, broken down into authoritarian acts of management, predominantly autocratic; stigmatization for the management of the accountant's functions, characterized as inferior work, targeted by labels and with challenges about the accountant's roles; insufficient allocation of resources for work, whether in training, technological support, time and people in the team, generating work overload; managers' lack of knowledge of the functions performed by accountants; and management's resistance to asset accounting. The second distress factor identified was composed of career and human resources issues; such are unfavorable wage conditions - wage discrepancy and low wages; and



challenges for the career of accountant, namely: lack of attractiveness of the career of accountant, and weakened career, with low entry through the selection process for the function and high evasion of professionals. The third factor of suffering is composed of the absence of participation in decision-making processes, revealing low autonomy and its importance as a source of suffering.

Through the identification of factors, feelings such as frustration, fear, disappointment, distrust, loneliness, insecurity, disappointment, hurt, in addition to the lack of recognition, solidarity and acceptance by managers and peers were perceived. There were also some reports about the presence of psychosocial diseases such as anxiety, stress and depression, with more extreme cases of sick leave due to psychosomatic illnesses. Another point to be highlighted is the divergence of studies on the managerial roles of private sector accountants and Dutch public accountants, which do not occur with the accountants in the survey. Thus, in the present research it was not observed, since, in the reports of the interviewed professionals, who are mostly management accountants, the narrative of absence and frustration for not participating in the decision-making processes of the agency was predominant. Also noteworthy is the technological issue, widely evidenced by the COVID-19 pandemic, culminating in innovations and demands that this segment was not prepared to receive so abruptly and in such a short time, causing conditions for these professionals that led them to suffering.

The results also pointed to several pleasure factors. The first was the positive relationships with the work, broken down into identification with the work done, identification with the organization in which they work, and professional recognition. The second pleasure factor identified was positive interpersonal relationships, both in cooperation between peers and in positive coexistence with peers.

The third pleasure factor is the satisfaction of being able to multiply knowledge, to transfer knowledge, and thus establish interaction with colleagues, create support networks and consolidate interpersonal relationships.

Through the identification of factors that lead federal public accountants to pleasure, it was noticed in the professionals' reports the presence of feelings such as pride, gratitude, trust, happiness, companionship, belonging, and affection for the work and the institution. All these feelings denote pleasurable experiences in the professional daily life of the interviewees.

From the general analysis of the results, it was observed that the interviewed professionals reported more moments of suffering than pleasure, which can be attributed to the restrictions imposed by the managers, who do not understand the responsibilities and functions of federal public accountants and despise this professional category. Another point to be considered is the reduction of new talents in the profession, mainly due to low salaries and the absence of specific competitions for the career of accountant, which is one of the main factors in the exodus of younger accountants from the profession.

In organizational terms, the objective is that the results inspire the awareness of federal public managers about the importance of the accountant's role for federal public agencies, since the activities





carried out by accounting have as their main objectives: to preserve the organization's assets, to support the manager in his acts, to add value to the entity, to contribute to the effectiveness and efficiency of management processes, in addition to participating in risk management and management control.

It is proposed, as a suggestion for future research, to carry out a new expanded study with a thematic basis on the PDT that uses qualitative and quantitative approaches on the federal public accountants of the executive branch. It is also recommended to produce a comparative study with accountants, managers and non-managers of the same public organization, to verify the differences between the feelings experienced by this group of professionals and their roles in the dynamics of pleasure and suffering.



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