

An Empirical Study on the Relationship between Self-Labeling, Self-Efficacy and Career Transition of Female Accountants in Chongqing

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Abstract: The number of female accountants in Chongqing has been steadily increasing, and their role in corporate financial internal control has become more prominent. However, the lack of necessary safeguards and incentives in their professional work often leads to low self-efficacy among female accountants, hindering their career transition goals. Based on empirical survey findings from female accountants in Chongqing, this study analyzes the organic connections between three key elements: self-labeling, self-efficacy, and career transition. The findings aim to provide valuable insights for enterprises in formulating and implementing accounting talent development programs.

Keywords: Female Accountants in Chongqing; Self-labeling; Self-efficacy; Career Transition

1. Introduction

The unique nature of accounting positions means female accountants, influenced by their cognitive patterns, professional expertise, and practical skills, may gradually develop self-labeling tendencies. Whether they possess objective and accurate self-labeling awareness directly impacts their self-efficacy and significantly influences career transitions. Therefore, enhancing self-efficacy among female accounting professionals in Chongqing and facilitating smooth career transitions should be a key strategy to strengthen corporate talent soft power.

2. Theoretical Basis and Model Construction of Relationship between Self-labeling, Self-efficacy and Career Transition of Female Accountants in Chongqing

2.1 Theoretical Basis

For female accounting professionals, "self-labeling" primarily stems from their

rational understanding of the nature of their profession, referring to how they position their social value, identity, and status based on their occupational role. Self-efficacy denotes an individual's confidence in completing specific tasks or activities, along with their subjective ideals and beliefs—essentially, the self-assurance and sense of responsibility women in accounting possess when performing their duties. Career transition refers to the process where female accounting professionals, leveraging their accumulated theoretical knowledge and practical skills, ultimately surpass their previous performance levels at a certain stage, manifesting as a "leapfrog" development in their career progression [1].

Domestic and international researchers have extensively explored the theoretical framework of self-labeling, self-efficacy, and career transition among accounting professionals, attempting to establish logical connections among these three elements. For instance, Jackett and colleagues from other countries noted that an accountant's "self-efficacy" primarily stems from two core factors: career choice and career adjustment. Their self-labeling awareness, they emphasized, arises from "identification with the nature of the chosen profession and firm conviction in it." Similarly, Grove and international researchers observed that accounting professionals' self-efficacy directly influences their creativity, initiative, and trust in external environments [2]. Even when encountering errors, those with strong self-efficacy maintain confidence in their ability to improve. Chinese researchers including Dong Qi, Yang Xinde, and Zhang Chunxing widely agree that self-efficacy transcends specialized skills or practical abilities within a specific field. Instead, it evaluates the subjective initiative of accounting professionals in completing job tasks, reflecting the underlying motivations or subjective assessments behind their actions [3].

2.2 Model Construction

This study synthesizes existing literature and theoretical frameworks to construct a logical model examining the relationship between female accountants' self-labeling, self-efficacy, and career development, with a focus on the factors influencing self-efficacy. To accurately identify the determinants of self-efficacy in female accountants, researchers must first clarify the psychological and emotional changes induced by the daily nature of accounting work. Typically, accounting professionals engage in repetitive and routine tasks, which necessitates qualities such as meticulousness and precision. These traits enable them to maintain enthusiasm when handling complex financial operations [4]. Compared to male accounting professionals, female accountants generally experience greater job-related stress. Their typically delicate and sensitive cognitive patterns and emotional responses make them prone to emotional fluctuations triggered by trivial tasks, often leading to habitual frugality. When prolonged psychological stress or negative emotions in female accountants go unaddressed, they may develop depressive and burnout-like mental states, ultimately failing to demonstrate their professional competence through proactive efforts [5].

Based on the analysis of the personality characteristics and psychological tendency of the enterprise financial personnel, Figure 1 empirical research model is constructed.

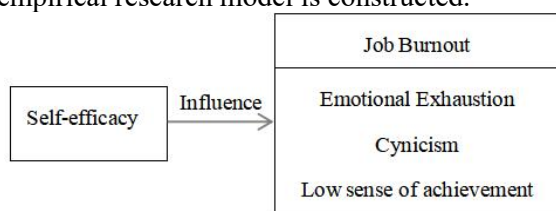


Figure 1. Influencing Factors Model of Relationship between Female Accountants' Self-labeling, Self-efficacy and Career Transition

3. Empirical Research on the Relationship between Self-labeling, Self-efficacy and Career Transition of Female Accountants in Chongqing

This empirical study involved 100 female accountants from XX Company in Chongqing, with data collected through questionnaires. All 100 questionnaires were distributed, achieving a 100% response rate. Among the female

accountants surveyed, 90% held bachelor's degrees or higher, and 80 had over 10 years of professional experience. Of the 20 female accountants in the research sample, 20 held managerial positions while the rest were regular employees. The study yielded the following empirical findings:

3.1 Self-labeling Consciousness of Chongqing Female Accountants

"Self-labeling" refers to accountants' subjective perceptions of their social value, professional standing, and competency as financial professionals within enterprises. The empirical survey data reveals that female accountants at Chongqing XX Company generally accurately describe the fundamental job requirements of accounting positions and articulate the critical role of accountants in corporate financial management. Female accountants across the company (including headquarters and branches) demonstrate positive attitudes characterized by optimism, communication skills, and innovative spirit. Notably, over 95% of female accountants can skillfully operate computer network equipment (primarily accounting software), are familiar with corporate accounting internal control regulations and policies, and can independently complete accounting record-keeping and updates. From a career perspective, most female accountants exhibit strong accountability, meticulous thinking, and pragmatic dedication, while maintaining effective collaboration with colleagues. However, some surveyed female accountants reported experiencing significant psychological stress or emotional burdens at work, expressing "frequent concerns about ridicule and discrimination" and struggling to eliminate deep-seated negative emotions. Their sensitive and nuanced thinking makes them more susceptible to negative psychological suggestions, which hinders their ability to fully concentrate on practical job responsibilities. Approximately 10% of female accountants reported being on the verge of emotional exhaustion, struggling to find outlets for negative emotions or stress relief.

Figure 2 presents the statistical analysis of the average emotional exhaustion level among female accountants in Chongqing.

3.2 Occupational Burnout Tendency of Female Accountants in Chongqing

The causes of occupational burnout are

multifaceted, and its persistent psychological effects hinder female accountants from achieving optimal performance in their roles. Our research reveals that female accountants at Chongqing XX Company generally experience burnout, primarily manifested as emotional exhaustion, lack of career aspirations, diminished sense of accomplishment, and passive handling of routine tasks. Notably, some employees with over a decade of experience still report frequent feelings of boredom and fatigue, struggling to maintain enthusiasm for their accounting duties. Furthermore, 15 surveyed female accountants expressed a lack of recognition or encouragement from management, leaving them uncertain about their future career prospects.

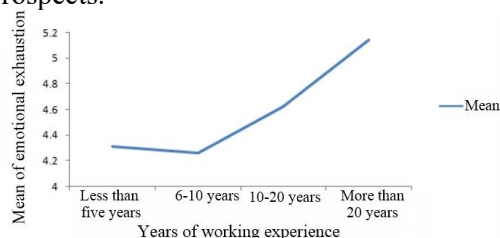


Figure 2. Statistical Analysis Results of the Average Emotional Exhaustion of Female Accountants in Chongqing

The following table 1 presents the descriptive analysis results of job burnout among female accountants in Chongqing.

Table 1. Results of Descriptive Analysis of Job Burnout Among Female Accountants in Chongqing

study variable	N	maxima	minima
emotional exhaustion	100	15	3
job burnout	100	13	3
Lack of a sense of achievement	100	19	7
passive	100	24	4

3.3 Self-Efficacy of Female Accountants in Chongqing

The self-efficacy of female accountants in Chongqing is largely determined by their sense of achievement, specifically the positive motivational effects they experience in routine job responsibilities. This survey reveals that female accountants at XX Company in Chongqing still have significant room for improvement in self-efficacy and professional fulfillment. The underlying causes extend beyond educational disparities, including corporate culture, workplace dynamics, and incentive mechanisms. For instance, five

surveyed female accountants reported challenges such as unfamiliarity with computerized accounting systems and weak teamwork skills when processing financial data and compiling statistics. These difficulties often lead to reprimands from department managers, resulting in feelings of inferiority, negativity, and frustration. This has significantly reduced their sense of achievement and professional identity in accounting. Two of the respondents even frequently considered quitting their jobs, feeling that accounting work "is less rewarding than manual labor."

Figure 3 presents the statistical analysis of the mean low sense of achievement among female accountants in Chongqing across different educational levels.

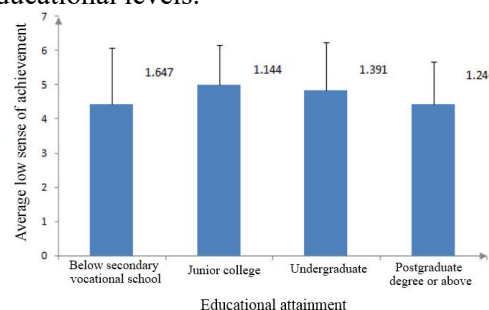


Figure 3. Statistical Results of the Low Mean Value of "Sense of Achievement" of Female Accountants in Chongqing with Different Educational Levels

4. Feasibility of Improving Self-efficacy of Female Accountants in Chongqing and Promoting Career Transformation

4.1 Strengthen Research and Pay Attention to Individual Differences

Female accountants with strong self-efficacy and clear career positioning are generally better equipped to achieve career transitions. Conversely, those with low self-efficacy or unclear career goals often find their work monotonous, and may develop negative traits like emotional detachment, mood swings, or self-abandonment [6]. Therefore, corporate leaders should prioritize addressing individual differences among female accounting staff and create opportunities for them to express their unique talents [7].

Specifically, corporate management should not only conduct research on self-efficacy and career development among female accountants, but also respect individual differences within the accounting profession. They should support

female accountants in creating career plans tailored to their actual circumstances. Female accountants themselves should enhance self-management and self-discipline, strive to overcome negative and burnout-inducing mental patterns, and courageously embrace new career horizons. Only through these efforts can female accountants achieve exceptional results in ordinary professional environments.

4.2 Putting People First to Create a Harmonious Environment

Compared to male accountants, female accountants are more sensitive to subtle workplace changes and more susceptible to emotional influences. The lack of self-efficacy among female accountants primarily stems from corporate environments and interpersonal dynamics, highlighting the urgent need for workplace improvements [8]. Therefore, management should focus on building a "people-first" corporate culture that respects employees' autonomy and individual differences, while implementing effective strategies to stimulate their creativity. The ultimate goal of fostering such a human-centered environment is to enhance female accountants' self-efficacy and prevent emotional burnout [9].

Corporate leadership should foster close emotional connections with female accounting staff. Managers must proactively communicate with financial personnel to accurately identify psychological shifts among female accountants. For those experiencing negative emotions, management should provide professional psychological counseling and patiently assist them in resolving current challenges. By cultivating a harmonious and uplifting corporate culture, female accountants can feel the warmth of the "corporate family," effectively alleviating the chronic emotional stress they endure.

Figure 4 shows the mean and standard deviation of self-efficacy and emotional exhaustion among female accountants in Chongqing.

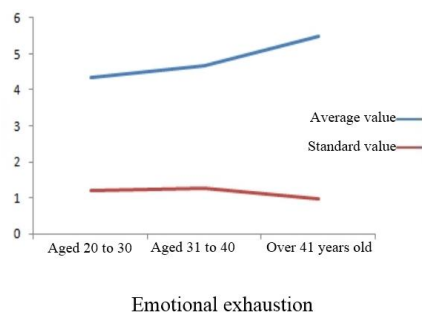
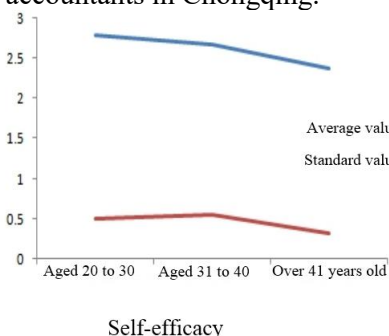


Figure 4. Mean and Standard Deviation of Self-Efficacy and Emotional Exhaustion among Female Accountants in Chongqing

4.3 Focus on Motivation and Broaden Promotion Channels

To demonstrate strong soft skills, enterprises must prioritize incentives for female accountants. Management should adopt an employee management model focused on motivation, avoiding discouraging female accountants' enthusiasm for technological innovation. Additionally, managers should diversify recruitment channels and establish a multi-dimensional talent acquisition mechanism to ensure a robust accounting talent pool. Creating a supportive internal environment is crucial for attracting versatile accounting professionals, thereby laying a solid foundation for sustainable corporate development [10]. Encouraging female accountants to excel in broader opportunities through a talent development model that combines material incentives with emotional support is essential.

To prevent female accountants from developing negative psychological states such as job burnout, negativity, and complacency during their work, corporate management should conduct in-depth analysis of accounting professionals' subjective mentalities. Based on this analysis, they should design multi-dimensional and personalized talent incentive systems. Furthermore, considering the actual career development of female accountants, a dynamic performance evaluation system should be established. Management should prioritize assessing innovative thinking, teamwork awareness, and dedication in practical job performance, rather than limiting evaluations to financial cost and benefit metrics.

5. Conclusion

In conclusion, the self-labeling mentality and self-efficacy of female accountants significantly influence their career transitions. Enhancing

self-efficacy among female accountants not only alleviates work pressure but also helps prevent large-scale talent loss in enterprises. Currently, female accounting professionals in Chongqing generally exhibit weak self-efficacy, primarily due to their inadequate self-worth perception and the lack of effective talent incentive, evaluation, and promotion mechanisms in companies. To facilitate career transitions for female accountants, it is crucial to expand talent recruitment channels and strengthen practical job training for female accounting professionals. Enterprises should also establish comprehensive talent incentive and support systems, adopt diversified and dynamic employee motivation approaches, and cultivate strong self-efficacy and sense of belonging among female accountants.

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