



Journal of Fundamentals
of Mental Health



Mashhad University
of Medical Sciences



Psychiatry and Behavioral Sciences
Research Center

Original Article

The study of the relationship between moral intelligence and job satisfaction with mental health among the accountants and financial managers of companies in Mashhad industrial town

*Masoud Poor Kiani¹; Hussein Sadeghi Sarasia¹; Ali Taqavi Moghadam²

¹Department of management, Kerman branch, Islamic Azad University, Kerman, Iran.

²Department of accounting, Bojnord branch, Islamic Azad University, Bojnord, Iran.

Abstract

Introduction: Most organizations emphasize the importance of employees as their most important asset. The development of psychology in the recent years especially in the fields of health, morality and job satisfaction has had an important and effective role.

Materials and Methods: The present study was designed and performed with the aim of studying the relationship between moral intelligence and job satisfaction with mental health among the accountants of Khorasan Razavi's companies. The statistical population of the present study includes 251 subjects. The size of the statistical sample was estimated 151 subjects according to Cochran's formula. Random sampling method is used. Data collection tool of the present study is questionnaire. Spiritual intelligence, job satisfaction and general health questionnaires were distributed among the participants. To test the research hypotheses, the r Pearson and multivariate regression tests were used.

Results: The study results at 1% error level show that moral intelligence had no effect on mental health but job satisfaction was effective in determining the mental health. Also, the study results show that there is no significant relationship between moral intelligence, mental health and job satisfaction but there is a significant relationship between moral intelligence and job satisfaction and also between mental health and job satisfaction.

Conclusion: According to the study results, it can be concluded that job satisfaction improves mental health in accountants and financial managers.

Keywords: Financial managers, Job satisfaction, Mental health, Moral intelligence

Please cite this paper as:

Poor Kiani M, Sadeghi Sarasia H, Taqavi Moghadam A. The study of the relationship between moral intelligence and job satisfaction with mental health among the accountants and financial managers of companies in Mashhad industrial town. *Journal of Fundamentals of Mental Health* 2016; 18(Special Issue):499-504.

Introduction

Organizations in today's dynamic and risky world, in order to consolidate their survival, must

oblige their managers and employees to comply with ethical principles and acquire moral intelligence, because compliance with them

*Corresponding Author:

Department of management, Kerman branch, Islamic Azad University, Kerman, Iran.

pourkiani@yahoo.com

Received: Aug. 22, 2016

Accepted: Sep. 29, 2016

encourages employees and consequently increases the quality of services and in it will ultimately satisfy the client and stabilize the survival of organizations.

Managers with high moral intelligence can guarantee their position in tomorrow's competitive market by improving and optimizing today's performance of organizations. In order to know about the internal and external environment of organizations, managers need to communicate with internal and external factors in order to solve the existing problems and make more efforts in order to improve and develop the organization. Health is one of the basic human needs that plays a vital role in sustainable development (1).

The concept of mental health includes an inner feeling of well-being and self-efficacy, self-reliance, competitive capacity, intergenerational dependence, and self-development of potential intellectual and emotional abilities, etc. Of course, considering the differences between cultures, it is impossible to provide a comprehensive definition of mental health. Despite this, there is a consensus that mental health is something beyond the absence of mental disorders, and what is certain is that maintaining mental health is as important as physical health (2). A person who has mental health can deal with problems rationally while feeling satisfied with life. In other words, people with mental health are able to adapt to the environment while gaining individuality (3). On the other hand, job satisfaction and words are the most important issues in the discussion of maintaining and maintaining human resources of any organization and are directly related to issues such as the physical and mental health of the workforce, management problems and many other factors, and among these, Health has a significant effect on job satisfaction of employees (4). Job satisfaction is an emotional and positive state resulting from job evaluation or job experiences, which has various dimensions and factors. Most of the traditional models that deal with job satisfaction focus on a person's feelings about his job, but what forms job satisfaction is not the nature of that job, but the expectations that a person has from that job (5). According to the said material, in fact, this study aims to investigate the relationship between moral

intelligence and job satisfaction with mental health.

Moral intelligence means the capacity and ability to understand right from wrong, having strong moral beliefs and acting on them, and behaving in the right direction (6). In today's world, only leaders with high moral intelligence can create trust and commitment in the organization, which is the basis for extensive and correct business (7). The experiences of commercial managers in America, Japan, and many private institutions and entrepreneurial companies have shown that ethical behavior is not only doing the right thing, but also doing the right thing. Also, the research conducted in more than 100 companies showed that moral intelligence has a very strong effect on the financial performance of the organization (8).

Moral intelligence can affect the performance and success of the organization in the following cases: 1- Paying attention to the interests of the stakeholders: In addition to the shareholders, there are other groups that are affected by the actions of the organization and have legitimate interests in the organization. Securing the interests of shareholders without considering the interests of other stakeholders is an unethical way of management.

2- Increase in profit and competitive advantage: Paying attention to all the people and groups who are beneficiaries will increase the profit of the companies in the long term, because it will motivate the human force, increase the social goodwill and trust of the people, and also reduce the fines. According to the report of Fortune magazine, 63% of top managers of top commercial companies believe that compliance with ethics increases the positive image and reputation of the organization, and is a source of increasing competitive advantage (9). 3- Increasing diversification: experts predict that the workforce will become increasingly diverse. Companies that can understand the needs of these diverse people and take advantage of this diversity will be more successful. Adhering to justice and ethics in dealing with diverse people in the workplace facilitates their management and makes it possible for the organization to take advantage of the benefits of a diverse workforce. 4- Reducing costs caused by control: promoting self-control in the organization as one of the main

mechanisms of control is one of the topics that is based on trust, ethics and individual values. Promoting self-control reduces costs caused by control methods. 5- Improving relationships increases profits (10). Increasing the atmosphere of understanding and reducing conflicts: One of the results of observing work ethics in the organization is the better regulation of relationships in the organization, which increases the atmosphere of understanding in the organization and reduces conflicts between individuals and groups, and improves team performance. 6- Increasing the commitment and responsibility of employees: It is not realistic and logical to expect creativity from those who consider their work morally objectionable. Compliance with ethical considerations in selection and recruitment, performance evaluation, reward system, dismissal and downsizing of the organization will reduce pessimism and aggression and conflict, more responsibility, increase diversity and ultimately increase the value, profit and income of the organization (11). 7- Increasing the legitimacy of the organization: Today, in the conditions of globalization and the expansion of information networks, organizations are expected to be sensitive and react to environmental issues, respecting the interests of society and the rights of minorities. In addition, this wide network monitors all the activities of organizations and can easily change the face of organizations in the public eye through various associations and assemblies. One of the variables related to mental health is job satisfaction, so that low mental health leads to job dissatisfaction and high mental health leads to job satisfaction (12). Job satisfaction is a complex concept and has different aspects (13), and it is considered as one of the essential elements of improving health and life satisfaction (14). Job satisfaction indicates how people feel about their job in general and its different aspects (15), Gliss and Kim state that job satisfaction is how people feel about their job and its different dimensions. 16). Gibson and colleagues also consider job satisfaction to be different levels of internal and external consequences and the individual's attitude about those consequences (17). In addition, Fisher and Hanna (cited in 18) consider job satisfaction as a psychological factor and think of it as a kind of

emotional adaptation to the job and employment conditions. The level of job satisfaction has an effect on the effective performance of a person's work (19), so that high job satisfaction increases efficiency and personal satisfaction (18), improves the quality of performance, reduces absenteeism and tardiness (14), on the other hand, job dissatisfaction with a number of potentially harmful symptoms are related (20), among which one can mention anxiety, worry, worry, bad mood, weakness in communication and reduction of commitment and effort of the individual (1).

The topic of mental health and its relationship with job satisfaction has been the subject of numerous researches in Iran and abroad.

Although different findings have been obtained from these studies, the existence of a relationship between mental health and job satisfaction has been confirmed in many of these studies. Among these studies in Iran, we can mention the research of Khalaj Asadi (21) in the community of employees of Islamic Azad University, Garmsar branch, and the research of Viroy (22) among teachers of normal and exceptional schools. The findings of some other researches have indicated that there is a relationship between mental health and some dimensions of job satisfaction, including the research of Hosseini and Sharifpour (23) based on its findings between the dimensions of job satisfaction (supervisor, colleague and pay) and the mental health of the personnel, a positive and significant relationship was observed, but there was no significant relationship between other dimensions of job satisfaction (work and promotion) and mental health. Shamsi's research (24) also showed that there is no significant relationship between age, gender, teaching hours and educational background with job satisfaction, mental health and logical belief of teachers. According to the findings of Kahe and Heudi (22), mental health had a significant relationship with the components of overall job satisfaction, satisfaction with the cultural environment, and satisfaction with cultural behavior, and people who expressed more satisfaction had better mental health. The results of some research conducted outside of Iran, such as the research of Lasbury and others (25), also indicated that there is a significant relationship between job satisfaction and physical and mental health. Ahadi (26) also confirmed the existence of a positive and significant relationship

between the two mentioned variables. Also, in Mahshebabu and Jadav's research (27), a positive and significant relationship between job satisfaction and mental health was observed. In another research, a significant negative relationship between employees' job stress and job satisfaction and their physical and mental health was shown. In Loretta's research (28), the findings indicated that low job satisfaction is related to low levels of mental health.

Materials and Methods

The current research is survey in terms of method and applied in terms of purpose. The statistical population of the present study is the accountants and financial managers of Mashhad Industrial City. Based on the information received from the studied companies, their number was 249 during the research period. Cochran's formula was used to calculate the statistical sample size.

Research instruments

A) *Moral Intelligence Questionnaire*: To measure moral intelligence, it was developed from the questionnaire of Nik and Kiel (2005). In Iran, its standardization work has been done in 2013 by Arasteh, Azizi Shamami, Jafari Rad and Mohammadi Jozani. The moral intelligence questionnaire is the ability to apply the principles of global ethics in the ethics, goals and relationships of a person. The validity of the questionnaire is of the face validity type. Its reliability was obtained based on Cronbach's alpha test of 0.838, which means that according to the obtained value, the questionnaire has good reliability and the questions have internal correlation.

B) *Stephen Robbins' Job Satisfaction Questionnaire*: It contains 39 questions, was used. In this research, using Cronbach's alpha method, the reliability of the job satisfaction questionnaire was 0.899, which shows that the reliability is at the optimal level and the questions have an internal correlation.

In another study in Iran, the reliability of this questionnaire was obtained using Cronbach's alpha coefficient of 0.95 for the entire questionnaire (29,30).

C) *The General Health Questionnaire (GHQ)*: It created by Goldberg was used to check mental health. In the present study, a 28-question form was used. This questionnaire has 4 subscales of physical symptoms, anxiety, social dysfunction and depression. Its validity has been checked and verified using questionnaires developed based on Herzberg's theory. The reliability coefficient of the questionnaire is 0.88. The aforementioned questionnaires were collected after completion. The data were analyzed using SPSS software and descriptive statistical tests, drawing tables and graphs, and Pearson's correlation tests, analysis of variance, and multivariate regression.

Results

Out of the 160 people studied, 123 are men and the rest are women. In terms of age, most of the respondents were between 25 and 35 years old, and in terms of education, 15% had a post-graduate degree, 63% had a bachelor's degree, and the rest had a post-graduate degree.

Regarding the demographic characteristics investigated in this study, the one-way analysis of variance test did not show any significant difference between moral intelligence, job satisfaction and mental health of different age groups ($P \leq 0.05$). Also, there was no significant difference between genders in the level of job satisfaction and moral intelligence ($P \leq 0.05$), but a significant difference was observed between gender and mental health, as well as between education and mental health ($P \leq 0.05$).

In this study, the independent variables of moral intelligence and job satisfaction showed the changes of the dependent variable, i.e., mental health, at the level of 1%. The results of multivariable regression also showed that moral intelligence had no effect on mental health; but job satisfaction has been effective in determining mental health.

Table 1. Evaluation of the effect of independent variables studied on mental health

| Independent variables | B | Beta | T | P |
|-----------------------|--------|--------|-------|-------|
| Constant value | 81.3 | - | 9.4 | 0.001 |
| Moral intelligence | -0.062 | -0.031 | -0.56 | 0.07 |
| Job satisfaction | 0.22 | -0.31 | -6.80 | 0.001 |

The results also showed that there is no statistically significant relationship between moral intelligence and mental health, but there is

a statistically significant relationship between moral intelligence and job satisfaction, as well as mental health and job satisfaction.

Table 2. The relationship between the variables of spiritual intelligence, job satisfaction and mental health

| Independent variables | Pearson correlation coefficient | P |
|-----------------------|---------------------------------|-------|
| Constant value | 0.116 | 0.043 |
| Moral intelligence | -0.034 | 0.214 |
| Job satisfaction | 0.31 | 0.001 |

Discussion

In this study, which was designed and implemented with the aim of investigating the relationship between moral intelligence and job satisfaction with mental health in accountants and financial managers of companies in Mashhad Industrial City, the results showed that job satisfaction increases with increasing moral intelligence and mental health. The results of the research are consistent with the researches of Lasbury and Mahshebabu, Jadav and Ahadi and other mentioned researches (25-27).

In general, the results of this research showed that there is a significant relationship between the dimensions of mental health (depression, anxiety, social functioning, and physical health) and job satisfaction, and the variables of depression, anxiety, social functioning, and physical health can explain job satisfaction. The findings obtained from the present research induce practical applications. It is possible to increase the job satisfaction of accountants by formulating policies and implementing programs aimed at improving the mental health of accountants. Ethics, mental health and job satisfaction are inevitable aspects of organizational life among employees. If the organization can make efforts

and activities in the field of improving health and especially ethics and creating motivation in employees, this will increase the level of satisfaction, improve the quality of services, prevent stagnation and depression, initiative, creativity, reduce tensions and It becomes psychological pressure. Accountants and financial managers, because they deal with the company's financial issues and know about the company's secrets, must observe ethical aspects, which will lead to their mental health and ultimately, job satisfaction. The shortcomings of the current research and suggestions for future research are as follows. This research has the characteristics of cross-sectional studies. It is suggested that it be repeated in two-year intervals to show the changes and reliability of its findings in other regions of Iran and companies admitted to the stock exchange and compare the results.

Conclusion

In order to implement and create a strong and positive culture, it is necessary to explain the moral characteristics that can achieve the goals and increase the performance of the organization.

References

1. Asghari A. [The relationship between self-empowerment and job satisfaction of teachers in Tehran]. MS. Dissertation. Shahid Beheshti University, 2006. (Persian)
2. Abbaszadeh A. [The global health report in 2001, mental health: new conception, new hope]. Tehran: The Cultural Institute of Great Ibn-e-Sina; 2001: 30-33. (Persian)
3. Koushan M, Waghei S. [Mental Health]. 1st ed. Tehran: Andisheh Rafee; 2005: 24-6. (Persian)
4. Ashraf Parizi H. [Job satisfaction librarians working in public libraries affiliated with the Ministry of Culture and Islamic Guidance roots in the province]. MS. Dissertation. Tehran University, 2003. (Persian)
5. Naderi F, Asgari P, Roushani Kh. The relationship between spiritual intelligence, emotional intelligence and life satisfaction among senile in Ahwaz city. *J Soc Psychol* 2010; 5(13): 127-38.

6. Borba M. The step-by-step plan to building moral intelligence. Nurturing Kids Heart and Souls, National Educator Award. National council of self-esteem. Jossey-Bass; 2005.
7. Safair S, Fattahzadeh AA. [Global health report in 2003]. The Cultural Institute of Great Ibn-e-Sina. The Ministry of Health and Medical Education; 2003: 12-5. (Persian)
8. Turner N, Barling J. Transformational leadership and moral reasoning. *J Appl Psychol* 2002; 87(2): 304-10.
9. Buckley MRD, Beu D, Frink DD. Ethical issues in human resources systems. *Hum Resour Manag Rev* 2001; 11(15): 11-29.
10. Lau HC, Idris MA. Soft foundations of the critical success factors on TQM implementation in Malaysia. *TQM Magazine* 2005; 13(4): 515-52.
11. Davis K, Donaldson T. Business ethics. *Manag Decis* 1990; 28(6): 23-24.
12. Mei-Lee MS, Liao SC, Chiang FT. Relationship between mental health and job satisfaction among employees in a medical center department of laboratory medicine. 2009.
13. Gui L, Barriball KL, While AE. Job satisfaction of nurse teachers: A literature review. Part II: Effects and related factors. *Nurse Education Today* 2009; 29(5): 477-87.
14. Habib S, Shirazi M. [Mental health and job satisfaction among employees of general hospital]. *Iranian journal of psychiatry and clinical psychology* 2003; 4: 64-73. (Persian)
15. Spector P. *Industrial and organizational psychology: Research and practice*. New York: John Wiley and Sons; 2000.
16. Gellis ZD, Kim JC. Predictors of depressive mood, occupational stress, and propensity to leave in older and younger mental health case manager. *Commun Ment Health J* 2004; 40: 50.
17. Gibson JL, Ivancevich JM, Donnelly JH. *Organizations-behavior-structure-processes*. 10th ed. Boston: McGraw-Hill; 2000.
18. Shafiee Abadi A. [Career counseling and vocational guidance and career selection and theories]. Tehran: Roshd; 2003. (Persian)
19. Bacharach SB. Work design, role conflict and role ambiguity, the case of elementary and secondary school. *Educ Eval Policy Anal* 1990; 12(4): 415-35.
20. Kaldi A, Asgari G. [Employee job satisfaction survey-103 Education Elementary Education in Tehran]. *Journal of psychology and educational sciences* 2003; 33: 120. (Persian)
21. Khalaj Asadi Sh. [Examines the relationship between job satisfaction and mental health of women and men working Azad University of Garmsar, the feet of a master or advice]. Islamic Azad University, Roodehen; 2008. (Persian)
22. Kahe D, Hiyudi T. [Job satisfaction and mental health]. *Payesh* 2012; 11(3): 391-7.
23. Husseini S, Husseini Sharif Pour M. [Investigate the relationship between job satisfaction and mental health among staff Imam Khomeini Relief Committee) RA (Chaharmahal and Bakhtiari)]. *Business and management studies* 2006; 22: 30. (Persian)
24. Shamsi A. [Examine the relationship between job satisfaction, mental health and academic achievement of the students a reasonable belief tips with their third grade teacher in the city Khomeini 1381-2]. MS. Dissertation. Faculty of Education. Teacher Training University, 2003.
25. Lounsbury J. Personality, career satisfaction and life and mental health satisfaction: Test of a directional model. *J Career Assess* 2004; 12: 395-406.
26. Ahadi B. [Relationship between mental health and job satisfaction among high school principals and teacher in Iran]. *Research journal of biological sciences* 2009; 4(3): 363-8.
27. Maheshbabu N, Jadhav SG. Job satisfaction and mental health of secondary school couple teachers. *Golden research thoughts* 2012; 2(6): 1-5.
28. Srivatra AK. Occupational stress and consequent strains in relation and personality. *J Acad Appl Psychol* 2001; 27(1-2): 22-36.
29. Loreta G, Aukse E. Job satisfaction and subjective health among sales managers. *Blatic J Manag* 2009; 4(1): 51.
30. Noorbakhsh M, Alizadeh M. Survey of job satisfaction in physical education teachers in Ahvaz city, 2004: 171-89.