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**COPING SKILLS
IN THE PRAXIS OF
THE ACCOUNTANT
DURING THE HEALTH
EMERGENCY**

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Abstract: The objective of this research was to determine the coping skills used by accountants to carry out their functions during the health emergency, which made it possible to identify the types of strategies they use, the differences in their use according to gender; and, the styles applied according to the years of experience. The design was non-experimental, of a quantitative type, descriptive scope and deductive method, the CSI Coping Strategies Inventory adapted to Spanish was applied to 116 professionals from different provinces of Ecuador. Regarding the results, it was evidenced that professionals apply the problem-solving coping strategy as an ability to get out of negative situations during the pandemic. Regarding gender; both make use of coping strategy. However, in the case of men, they have been recurrent in the use of the ability to look at the bright side of things. Finally, regarding the use of coping strategies according to years of experience, professionals between 1 to 10 years and 11 to 20 years frequently consider the use of the strategy of coping with problems.

Keywords: Accounting professionals, stress, pandemic, coping strategies, CSI.

INTRODUCTION

During the life processes that the human being experiences, he is continually exposed to changes in which he must try to achieve a balance between his actions and the environment, these spaces are not always experienced in harmony, many of them lead to the development of situations that they cause stress and can be detrimental to people's lifestyles.

Experiencing stressful situations is becoming more frequent; These conditions generate diverse reactions that can vary according to the particular conditions that produce it. Facing contexts that arise unexpectedly requires commitment and

will. According to Lazarus and Folkman (1986) coping corresponds to "The mental and changing effort that a person makes to face specific situations both internally and externally and that have exceeded the level of support of people" (p.94).

That is why the moments of stress that a person develops can contribute to a certain extent to show the personality of each one; the strategies you put into practice to solve it will depend on it. The individual uses different coping styles, some seek to avoid, while others are more confrontational, some are more inclined to emotions, others to the problem. This leads to showing that people vary their style decision in a more or less adaptive way according to the situation they face.

Since 2020 there have been countless situations that have generated many levels of stress in the community. The complex economic situation, political problems, lack of employment, among other aspects, have been the origin of many stress problems. On the other hand, COVID-19, a disease caused by the new coronavirus known as SARS-CoV-2, is an epidemic that appeared suddenly and has drastically affected all of humanity. Its spread has been very fast and has forced governments worldwide to make decisions to prevent and control its transmission due to becoming a pandemic, bringing with it decisions such as the confinement of people in their homes, mobility restrictions, suspension of face-to-face educational activities and the closure of businesses that have significantly affected the global economy.

There is no doubt that the arrival of COVID-19 has significantly affected the Ecuadorian economy, which is why it has been necessary to identify alternatives that would allow it to be solved in the face of such a difficult health moment. In this context, the figure of the accountants appears who, being responsible for the financial and tax

management of the companies, had to adjust to the variations to efficiently carry out their professional services individually or at the service of companies.

It is in these transcendental decisions that the knowledge and competence of accountants is of great importance, who working in a private way or at the service of companies or institutions, must be aware of the aspects that can affect their activity and act accordingly. proactive in addressing the accounting risks and impacts of the pandemic.

Although at first glance, it is believed that an accountant prepares and reads financial statements, the field of preparation of an accountant covers more than just numerical skills, an accountant faces constantly changing economic and social realities, before which, your mental and professional capacity must be up to any complex circumstance such as the one that is currently presented.

The need that people must have to deal with the problems that arose from the health emergency caused by Covid-19, made many professionals, including accountants, incorporate new work strategies into the management of their daily activities, which allows them to adapt in a good way to these particular conditions that have arisen.

The relevance of the study is based on the fact that stress levels among accountants have increased significantly; the declaration of an emergency in March due to COVID-19, massive layoffs, the inability to work, presentation of fiscal closures and presentation of income tax, among other social factors, added to the fact that these problems have arisen in the months in which the accountant works the most, which requires the application of attitudinal skills and strategies that allow these barriers to be overcome in order to deal with all stressful situations.

Given the above considerations, this research seeks to identify the strategies used

by accountants in their praxis in order to provide their service as a professional with agility and quality; their way of adapting to the changes in this new context that arises during this health emergency. For this reason, it has been considered pertinent to answer the following question: What coping skills have accountants put into practice during the health emergency?

COPING: DEFINITION, CHARACTERISTICS AND STRATEGIES

The field of psychology of a cognitive-behavioral nature, has a wide field of understanding that relates the contexts that surround it together with one's own being, and how it affects feelings and thoughts. According to Lazarus and Folkman (1984), coping groups both behavioral and cognitive strategies to meet the demands, both internal and external, that people have.

According to Brannon (2011), coping is a process that occurs in a variable way depending on the results experienced from previous stressful situations, and that these require an effort to manage and restore homeostasis or adapt to it. According to Baessler and Schwarzer (2013) they highlight three fundamental aspects that occur in coping. The first establishes that the conduct in question does not need to be carried out in its entirety. The second mentions that the effort required does not necessarily have to be expressed in behaviors that are visible, since they can consist of cognitions. And third, about the challenging situation, establishing that this is considered an initial requirement to start applying coping strategies.

In the same way, it is important to note that coping has to do with any response that a person manifests in the face of tensions that arise in his life and that he executes them in order to avoid or control the stress

derived from such tensions; coping seeks relief, balance, rest in the face of any problem-generating situation.

COPING STRATEGIES

Many of the psychology studies carried out previously highlight that there are three great particularities regarding coping strategies, with the first fundamental characteristic being appraisal, which aims to find the significant value of a critical event; the second is the problem, where basically it is intended to confront reality taking into account all the possible subsequent effects that may arise; and the third is emotion, the latter is responsible for regulating the affective aspects that are achieved, in addition to trying to achieve a harmonious balance in the emotional aspect (Castagnetta, 2020).

According to Fernández (1997), coping styles refer to one's own tendency to face moments, and are those that take care of personal priorities in the use of different strategies to face stress, linked to stability both in time and in time. space. On the other hand, coping strategies become the fixed procedures that are handled in each environment, managing to be greatly modified based on the after effects.

It is important to note that the strategies used to cope with stress are the efforts made to deal with personal demands of an environmental nature or internal demands, the conflicts that generate and exceed the individual's resources. These are the management processes that are involved in the different events in which the individual-environment relationship is modified, in the case of a term that corresponds to stress, within the framework of psychology.

COPING WITH STRESS

It is known that stress represents a normal reaction, even comes to represent a healthy

aspect in the area of improvement of attitude when facing threatening situations (Chavarro, 2009). Stress can be understood from three points of view; the first of these is as a reaction or response of the subject, the second corresponds to a stimulus, and the third way is the interaction between the particularities of the stimulus that is generated together with the resources that the individual presents. According to Navas (cited by Naranjo, 2004) it indicates that stress does not only involve the person or the context in which they are surrounded, nor does it represent either a response or a stimulus, rather it is understood as the eager relationship that stress appears.

Because of the variations that stress generates in a person, Melgosa (1995) conceives it as "the group of reactions both at a psychological and physiological level that occurs in a person when facing strong demands in his life" (p.19). Other authors such as Gruen, De Longis Folkman and Lazarus (1986) indicate that there are different events that cause stress on a daily basis, which in turn generate emotional instability.

On the other hand, Mikhail (1981) considers stress from both a physiological and psychological level, where they are exhibited at the moment in which some particularities of the environment confront an individual and lead to the generation of an authentic imbalance, in which the faculty to be able to engage with it, it is this very situation that triggers an indeterminate response. Work stress can be defined as the appearance of psychosocial conditions of great risk, which due to their characteristics present "a high possibility that the health of the collaborators will be affected, as well as the organizational activities both in the medium and in the long term. term" (Moreno & Báez, 2010, p. 50).

For Karasek (1981) work stress is "an aspect that depends directly on the demands that arise in a job and the factors that moderate it,

especially from perceiving freedom or control in the decisions of collaborators” (p. 132). There are countless definitions to explain coping strategies. Folkman and Lazarus (1984) cited in Martínez and Piquera (2012), consider them to be actions or efforts at both a cognitive and behavioral level that a person executes to face external demands arising from stressors or internal demands produced by emotional states and that generally exceed the person’s efforts.

THE PROFESSION ATTITUDINAL COMPETENCIES OF THE ACCOUNTANT

According to Gómez and Tenti (1989), the professions are glimpsed from the elaboration of a normative context of facts that distinguishes them. The professional dedicates himself for a full time to an activity that represents his primary economic income.

In terms of competence, it can be defined as a cognitive approach that includes all possible means of a mental nature that people use to carry out any type of task (Weinert, 2001) as cited in López (2016). This perspective goes hand in hand with intellectual abilities, including in turn different classical cognitive approaches, which include psychometric models about the human intellect, in addition to the development model of inquiry and the Piagetian model, which encompasses cognitive development.

According to Rubio (2016), among the different skills that the accountant must possess, general skills can be mentioned, with which the accountant is able to analyze, identify problems, establish solution mechanisms, as well as adequate control and self-assessment of the work performed. Attitudes and values, that the accountant must demonstrate a sufficiently ethical, critical and very objective training in the environment of their work; his role must comply with the sense of social

responsibility derived from his actions, with a proactive behavior and a lot of commitment in his management.

López (2015) developed an investigation in which coping strategies were identified in several professionals within the Comillas University in Guatemala, among the findings it can be mentioned that the strategies to cope with stress that these actors mostly apply is social withdrawal, consisting of withdrawing from the people who have to do with the stressor. Secondly, self-criticism, in which a self-blame is presented in the actors and, thirdly, the avoidance of problems as a way of denying thoughts related to the stressful situation. Finally, it is considered that problem solving is used very little by these professionals in coping with stressful stages.

In the investigation by Cassaretto et al. (2013) analyzed how stress is related, with the styles that exist to face it and the most frequent problems that occur among psychology teachers of a Peruvian university, among the findings it was shown that the correlation between gender could not be verified. of the participants with the strategies used because the male sample was very low compared to the female sample.

Olazábal (2018) carried out an investigation whose objective was to identify the strategies to cope with stress used by professionals in socio-family counseling in the city of Cusco, Peru. The results showed that several professionals in socio-family counseling, relating their experience, levels of instruction and years of service with coping strategies, applied problem-solving strategies, emotional expression and self-criticism.

METHODOLOGY

This research was carried out via telematics to different sites in Ecuador and was aimed at accountants who carry out independent professional services activities or work in

public and/or private entities in Ecuadorian territory. It had a non-experimental design, with a quantitative approach and descriptive scope, because it sought to know the criteria of accountants in the country, on the way in which they faced and carried out their professional activities during the pandemic, and what types of strategy they put into practice to deal with the pandemic situation. The study subjects were made up of 116 accounting professionals, aged between 25 and 55 years, of which 39 are of the Male gender and 77 of the Female gender.

ITEM	YEARS OF SERVICE	QUANTITY
1	1 - 10	85
2	11 - 20	22
3	+ 20 years	9
TOTAL SAMPLING		116

Table 1. Number of professionals.

Source: self made

PROCEDURES FOR DATA COLLECTION AND ANALYSIS

The Coping Strategies Questionnaire (Coping Strategies Questionnaire), adapted to Spanish by F J. Cano García L. Rodríguez Franco J. García Martínez (2007), consists of 40 items in three sections. The primary scales consist of eight components: Problem solving, Cognitive restructuring, Social support, Emotional expression, Problem avoidance, Wishful thinking, Social withdrawal, and Self-criticism.

From the grouping of these primary scales, emerge: Appropriate problem-focused coping, Appropriate emotion-focused coping, Inadequate problem-focused coping, Inadequate emotion-focused coping, Social, and Self-criticism. Finally, from the grouping of these secondary ones, the tertiary ones arise: Adequate management and Inadequate management.

The questionnaire consists of a five-point Likert-type scale, from: 0= not at all to 4 = totally

This instrument was approved by the Ethics Committee of the UPV-EHU as part of the doctoral work entitled Self-regulated Learning, Coping, Resolution of University Problems and Academic Performance of Administrative Sciences Students prepared by the author of this article and directed by PhD. Olga Cardeñoso.

Before collecting information, approval was requested from each of the candidates, to whom, due to the risk of contagion from COVID-19, the survey was sent using the Google Forms application, sending a response link to their cell phones through the WhatsApp application; then the data obtained were statistically analyzed through the IBM SPSS Statistics 20 program.

RESULTS

DESCRIPTIVE ANALYZES

Through a Coping Strategies survey, 8 strategies were evidenced that the accountants used to cope with stress due to the health emergency and that helped them to better assume the problem.

The results showed that it was very difficult for the accountants to face the stress problems derived from the pandemic, as can be seen in Table 2. However, there are two strategies that had the highest average qualifications and that helped the accountants to face the health crisis, being these (problem solving and cognitive restructuring), the mean represents a good indicator of central tendency with values that fluctuate closer to the mean and with a better data behavior, otherwise it happens in the case of strategy less used that was (self-critical), where due to the high dispersion to the mean it could not be considered the best indicator of central tendency.

	N	Minimum	Maximum	Average	Typical deviation
Troubleshooting	116	0,00	20,00	12,1638	4,80931
Emotional expression	116	0,00	20,00	8,3879	4,31130
Cognitive restructuring	116	0,00	20,00	10,6983	4,77716
Social support	116	0,00	20,00	8,7586	5,02277
Problem avoidance	116	0,00	20,00	7,6897	3,95939
Wishful thinking	116	0,00	20,00	8,8017	4,33634
Self-criticism	116	0,00	20,00	6,7328	4,89073
Social withdrawal	116	0,00	19,00	7,2069	3,91545

Table 2. Coping strategies used by accountants.

Source: Survey of accountants.

Independent samples test

Gender		N	Average	Typical deviation	F	t	Sig. (bilateral)
Troubleshooting	Female	77	12,2208	4,82216	,087	,179	,859
	Male	39	12,0513	4,84469			
Emotional expression	Female	77	8,4416	4,33618	,073	,187	,852
	Male	39	8,2821	4,31612			
Cognitive restructuring	Female	77	10,5714	4,95885	,406	-,400	,690
	Male	39	10,9487	4,44823			
Social support	Female	77	8,8961	5,14931	,674	,413	,681
	Male	39	8,4872	4,81703			
Problem avoidance	Female	77	7,4416	4,08622	,572	-,948	,345
	Male	39	8,1795	3,69831			
Wishful thinking	Female	77	8,5584	4,32403	,450	-,848	,398
	Male	39	9,2821	4,37666			
Self-criticism	Female	77	6,1818	4,96495	,351	-1,719	,088
	Male	39	7,8205	4,61047			
Social withdrawal	Female	77	6,9740	4,03594	,119	-,899	,370
	Male	39	7,6667	3,67304			

Table 3. Coping strategies according to gender.

Source: Survey of accountants.

COPING STYLES OF ACCOUNTING PROFESSIONALS ACCORDING TO GENDER

The results made it possible to show that there are no revealing differences in the strategies with respect to gender, since the P value in all coping tactics Problem solving = 0.859, Emotional expression = 0.852, Cognitive restructuring = 0.69, Social support = 0.681, Avoidance of problems = 0.345, Wishful thinking = 0.398, Self-criticism = 0.088 and finally Social withdrawal = 0.37 are higher than the significance value of 0.05.

However, women presented higher means when facing stressful situations in problem solving (M = 12.22), emotional expression (M = 8.44) and seeking Social support (M = 8.89) in relation to men, as can be seen in table 3.

COPING STYLES USED BY ACCOUNTANTS ACCORDING TO YEARS OF EXPERIENCE

On the other hand, regarding the strategies used by accounting professionals

according to their years of experience, the data of accountants who have between 0 to 10 years of experience, from 11 to 20 years and finally more than 20 years as counter; the results obtained reflect differences, even when these are not statistically significant.

The data raised specifically can be seen in Table 4, which after applying the post hoc test, determined that professionals between 11 and 20 years old tend to have higher averages as they are (M= 12.86) more problem solvers, (M= 9.13) express their emotions, (M= 11.54) cognitively restructure themselves and (M= 9.04) have greater wishful thinking, in relation to those with less than 10 years and more than twenty years of experience.

Other important aspects to highlight, professionals with less than ten years, (M= 9.20) face problems seeking social support, (M= 8.09) avoid the problem, (M= 6.29) social withdrawal and are (M= 6.96) self-critical, in relation to professionals with other years of experience.

Post hoc tests – Multiple comparisons of motivation by subscale

Dependent variable	Years of experience	Relationship level	N	Average	F	Sig.
Problem resolution	0 - 10 years	11 - 20 years	85	12,1647	,805	,449
		Over 20 years				
	11 - 20 years	0 - 10 years	22	12,8636		
		Over 20 years				
	Over 20 years	0 - 10 years	9	10,4444		
		11 - 20 years				
Emotional expression	0 - 10 years	11 - 20 years	85	8,4941	2,354	,100
		Over 20 years				
	11 - 20 years	0 - 10 years	22	9,1364		
		Over 20 years				
	Over 20 years	0 - 10 years	9	5,5556		
		11 - 20 years				

Cognitive restructuring	Tukey's HSD	0 - 10 years	11 - 20 years Over 20 years	85	10,7882	2,081	,130
		11 - 20 years	0 - 10 years Over 20 years	22	11,5455		
		Over 20 years	0 - 10 years 11 - 20 years	9	7,7778		
Social support	Tukey's HSD	0 - 10 years	11 - 20 years Over 20 years	85	9,2000	2,398	,096
		11 - 20 years	0 - 10 years Over 20 years	22	8,4091		
		Over 20 years	0 - 10 years 11 - 20 years	9	5,4444		
Problem avoidance	Dunnett's T3	0 - 10 years	11 - 20 years Over 20 years	85	8,0941	2,228	,112
		11 - 20 years	0 - 10 years Over 20 years	22	7,0455		
		Over 20 years	0 - 10 years 11 - 20 years	9	5,4444		
Wishful thinking	T3 de Dunnett	0 - 10 years	11 - 20 years Over 20 years	85	9,0235	1,908	,153
		11 - 20 years	0 - 10 years Over 20 years	22	9,0455		
		Over 20 years	0 - 10 years 11 - 20 years	9	6,1111		
Self-criticism	Tukey's HSD	0 - 10 years	11 - 20 years Over 20 years	85	6,9647	1,296	,278
		11 - 20 years	0 - 10 years Over 20 years	22	6,8636		
		Over 20 years	0 - 10 years 11 - 20 years	9	4,2222		
Social withdrawal	Tukey's HSD	0 - 10 years	11 - 20 years Over 20 years	85	7,2941	,785	,785
		11 - 20 years	0 - 10 years Over 20 years	22	7,2273		
		Over 20 years	0 - 10 years 11 - 20 years	9	6,3333		

*. The mean difference is significant at the 0.05 level.

Tabla 4. Coping strategies and years of professional experience.

Source: Survey of accountants.

DISCUSSION

The study sought to determine the stress coping skills used by the accountant for the development of their functions during the health emergency, which is why the types of strategies used, differences in use in terms of gender, as well as the styles applied were identified. depending on the years of experience of the accountant.

At the beginning of this section, it is important to consider the criteria of Martínez and Piquera (2012), who consider that strategies to cope with stress are actions at a cognitive and behavioral level, carried out by a person to face external demands from stressors or internal demands. produced by emotional states and that generally exceed the efforts of the person.

After analyzing the results of the coping variable, it was observed that accounting professionals scored higher on problem-solving and cognitive restructuring strategies. However, self-criticism is the least used, as well as wishful thinking. Findings that are compared with those obtained by López (2015), who found that academic professionals mostly use social withdrawal, self-criticism and problem avoidance strategies and that the least used is problem solving.

By analyzing the results obtained on the different strategies used by accountants to deal with situations that cause stress, according to their gender; it was found that women generally use the problem-solving strategy when experiencing stressful situations even when they are not statistically significant, which is related to the research by Cassaretto et al. (2013), that even when there were differences, they could not verify their correlation.

Finally, when identifying the styles used by accountants according to their years of experience, it was found that accounting

professionals with less than 10 years of experience use the social support strategy as the best alternative to cope with stress, those between 11 and 20 years of experience mainly use the problem solving and cognitive restructuring strategy and those with more than 20 years use the self-criticism strategy; which is related to what was mentioned by Olazábal (2019), where he indicates that problem-solving strategies, self-criticism and emotional expression, their application is related to experience, levels of instruction and years of service.

CONCLUSIONS

In the study carried out, it was possible to establish that accounting professionals mostly apply the problem-solving coping strategy, as an ability to get out of the negative situations they have experienced during the pandemic. It must also be noted that, to a lesser degree, the strategy of cognitive restructuring is considered.

Regarding the use of coping strategies according to the gender of the professionals, in the case of women, the most used strategy was problem solving and, to a lesser extent, social support and emotional expression strategies. Men mostly apply problem solving and to a lesser degree cognitive restructuring and wishful thinking.

Regarding the use of coping strategies according to the years of experience of accounting professionals, it is established that both professionals between 1 and 10 years old, between 11 and 20 years old and those over 20 years old, have frequently considered the use of problem solving strategy, although to a lesser degree, they use the strategy of fighting for ideals and wishing that a negative event had never happened.

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