FLOW AND LET IT FLOW: INTENSITY OF THE STATE OF FLOW IN THE ACCOUNTING AREA

ANA PAULA DOS SANTOS¹
Universidade do Vale do Itajaí
https://orcid.org/0000-0002-8700-4666
anapaulaturismoeeventos@gmail.com

SUZETE ANTONIETA LIZOTE
Universidade do Vale do Itajaí
https://orcid.org/0000-0003-3575-1675
lizote@univali.br

SAYONARA DE FÁTIMA TESTON
Universidade do Oeste de Santa Catarina
https://orcid.org/0000-0002-2469-1497
sayonara.teston@unoesc.edu.br

ABSTRACT
This study aimed to verify the intensity of the state of flow at work in the perception of accountants who work in accounting services firms. The research, of a descriptive nature, had a quantitative approach, applying a self-completion questionnaire based on the model of Freitas, Damásio, Haddad, and Koller (2019) that highlights the state of flow at work in three dimensions: pleasure at work, intrinsic motivation, and absorption. The respondents were 154 accountants from accounting services firms in Itajaí (Santa Catarina). The indicators were validated through Exploratory Factor Analysis, and descriptive statistics were used to verify the intensity of the dimensions. The results showed that the dimension of the state of flow at work that presented a high degree of intensity was pleasure at work, followed by intrinsic motivation at work and absorption, which reached a medium degree. Thus, it was evidenced that the accountants analyzed, when performing their tasks, enter a state of flow, emphasizing pleasure at work, especially in the statement, “I do my job with great pleasure”. Empirically, knowledge of the state of flow can contribute to the management practices being conducted to promote well-being and thus increase engagement and the way of experiencing work. Theoretically, the results contribute to the expansion of studies in organizational behavior.

Keywords: Flow. Accountants. Well-being.
1 INTRODUCTION

Nowadays, we live in a complex society with many paradoxes. If, on the one hand, we are involved in an increasingly technological and globalized economy, impacting organizations and interpersonal relationships (Oliveira et al., 2020). On the other hand, the search for well-being and the promotion of mental health have been increasingly studied and desired by the population in general and the scientific community in particular (Sousa & Zerbini, 2021).

In addition to the concern to achieve results efficiently, many organizations consider that their employees are motivated and experience satisfactory and well-being moments during the workday (Aguiar & Santos, 2017; Zawadski et al., 2022). In this sense, research involving cognitive components relating motivation, satisfaction, autonomy, flow experiences, and self-esteem to organizational theories is frequent in social psychology and positive psychology and has been applied in administration (Farsen et al., 2018; Farina et al., 2018; Lizote et al., 2021; Liu et al., 2022).

Flow at work has been characterized as a relevant construct to assess the emotional state of professionals in their work activities (Salanova et al., 2006; Demerouti et al., 2015; Bakker & Woerkom, 2017; Devotto et al., 2020; Coutinho et al., 2021). Therefore, complex problems in business environments require managers to present different characteristics to solve them. Thus, the emphasis is directed on individuals, their behaviors, and work models (Lizote & Verdinelli, 2014).

This study was specifically developed with accountants who work in accounting services firms in Itajaí/SC and are registered with the Regional Accounting Council of Santa Catarina (CRC/SC). According to Frare et al. (2020), these organizations are inserted in several business segments, given their importance and ability to provide services to the most varied types of business. Souza and Arruda (2021), in turn, highlight that the qualification requirements of accountants in an ever-changing work environment include a diverse set of skills, which cover intellectual, communication, business management techniques, analytical and digital skills, flexibility, and dynamism. Moreira et al. (2020) emphasize that accountants have a macro view of the firm due to the monitoring they carry out. From this, they can guide managers in decision-making, as well as guide on financial and non-financial controls.

From the arguments above, this study sought to answer the following question: what is the intensity of the state of flow at work in the perception of accountants who work in accounting services firms? To answer this question, it was established as a general objective to verify the intensity of the state of flow at work in the perception of accountants working in accounting services firms.

The study of the state of flow at work is justified, as it can help managers develop actions that favor the performance of people and, consequently, achieve better organizational performance. It should also be noted that the accounting area, in this case, accounting organizations, deserves greater attention given its representativeness and its role in the macro (the contingent of firms) and microeconomic (economic and financial sustainability of small firms) environment.

Theoretically, the research contributes to the expansion of studies in organizational behavior. Correia (2018) emphasizes that research on flow theory needs to advance concerning growth in the number of empirical studies. Empirically, considering that the flow state can contribute significantly to the high performance of employees in the organizational environment, leaving them in excellent psychological and behavioral conditions (Coutinho et al., 2021), this study may contribute to the improvement of people management practices and organizational results, more specifically for accounting services firms. Also, the findings may also contribute to expanding knowledge with class bodies and the academic community about the state of flow at
work, as well as to promoting the sustainable development of the organization through investments in well-being (Oliveira-Silva & Porto, 2021) and flow theory (Ilies et al., 2017).

Social contributions are related to the 2030 Agenda, which established 17 Sustainable Development Goals (SDGs), an action plan to direct the planet toward sustainability by 2030. Among them is goal three, which is *Good Health and Well-Being*. It establishes goals to ensure a healthy life and promote well-being for all ages.

The article is structured in 5 sections, starting with this introduction; section 2 presents the synthesis of the theoretical discussion on flow theory; the methodological approach is presented in the following section; the data analyses and discussion are evidenced in section 4. Finally, the final considerations of the research are made, and the references are made available.

## 2 THEORETICAL FRAMEWORK

### 2.1 Flow Theory

Considering that promoting human potential and well-being is one of the main goals of positive psychology, Soria and Gumbau (2016) clarify that, to its object of study, it can be understood it is transversal to several areas and fields of application (health, work, organizations, sports, free time, education, etc.). According to Costa (2011), positive psychology can contribute a lot to people management and studies that involve the relationship of individuals with organizations in several aspects, especially in the possibilities and conditions to find the state of flow at work, which is the focus of this study proposal.

In the organizational environment, positive psychology has sought knowledge about human strengths and virtues, considering that workers are decision-makers and not passive beings, based on the assumption that individuals involved with work can have positive experiences in the work environment and, therefore, can obtain well-being (Sousa & Zerbini, 2021). Thus, studying positive psychology becomes relevant, especially in management environments, since understanding and measuring people’s healthy aspects can create better environments for the individual and the entire group, seeking to promote human potential and well-being.

Flow theory, according to Csikszentmihalyi (1975), refers to the experiences of the state of deep concentration and contentment, considered as an optimal experience of an individual, directed to the quality of the experience and which has as characteristic a deep sense of satisfaction, of joy. According to the author, people who experience it do not see time passing: time stops, which is one of the most common descriptions of optimal experience. Time no longer seems to pass as it normally does, moments of transcendence in which not even the deepest problems can get in the way or take the individual out of focus.

In the perception of Costa and Mazzilli (2004), Csikszentmihalyi developed his motivational theory inspired by Maslow’s works, especially in the theory developed in the 1950s, the Hierarchy of Needs. Thus, when analyzing the relationships between the theoretical precepts of Maslow (1954, 2001) and the assumptions of flow theory, it can be considered that flow is at the top of the hierarchy of needs in the self-actualization dimension, achieved through the maximization of skills and potential capacities, the search for autonomy, self-respect, and self-confidence.

This study decided not to translate the term flow into Portuguese to preserve the original concept of Csikszentmihalyi (1997). For him, flow is a state of intense and short-lived consciousness in which the individual is immersed in a specific activity, paying attention to the present moment and intensely enjoying when performing such activity. It is also noteworthy the statements of Bakker (2005) when highlighting that the occurrence of flow at work is linked to the individual’s perception of their abilities to respond to the challenging demands of their work activities.
Csikszentmihalyi (1990) realized that few people could withstand episodes of tragedy, especially in times of war. Trying to understand how people have a life that makes sense, and in this moment of optimal experience, one perceives a lack of effort and a feeling of spontaneity. And this, according to Demerouti et al. (2012), happens when the level of skill and challenge is above average, which can happen even in the workplace if it allows to release the optimal experience.

The state of flow depends greatly on the ability to control what is in consciousness, and each human being has a basis from which to seek efforts and creativity. Having a goal provides greater awareness, as the person needs to focus on the task and, momentarily, forget about the others, which involves skill versus proposed challenge and clear and momentary feedback. To experience the state of flow, it is essential to have attention and skill. Otherwise, the expected effect would not be obtained, and the activity would be meaningless. In other words, a skill requires a challenging activity (Csikszentmihalyi, 1991).

According to Ho and Kuo (2010), flow is a holistic experience of the individual when acting with total involvement; they are completely immersed/absorbed in carrying out the activity, giving the individual the feeling of control of the environment. Lazoc and Caraivan (2012), in turn, clarify that the flow experience is experienced not only according to the subject, but also with the context, to the extent that the task and the instruments are involved.

Csikszentmihalyi (1990) indicates some conditions lead to the state of flow:

a) the objectives are clear, and the perception of performance or feedback is immediate. That means that, for a person to be fully involved in any activity, the objectives must be clear, but not only the final objective; the individual must have the exact knowledge of the tasks he needs to complete, moment by moment;

b) there is a balance between the opportunity for action and the ability: the perceived challenges and skills are high and equivalent. That is, they consist in the fact that the individual knows they have to do something and are perfectly capable of doing it. Therefore, the state of flow requires a balance between the challenges perceived in a given situation and the person’s skills.

According to Csikszentmihalyi (1997; 2004), it is possible to reach the state of flow when skills and challenges are high. Figure 1 shows the growing complexity of challenges and skills until reaching flow.

Figure 1
Flow complexity growth diagram

![Flow complexity growth diagram](source: Csikszentmihalyi (1997, 2004).)
When analyzing Figure 1, it is observed that the process begins with low skills and challenges (A), and as the individual gets involved with the activity, they perceive their skills increasing (B), thus reaching the state called marasmus. In continuity, the challenges become increasingly complex (C), and one becomes anxious if the skills do not follow this process. With the challenges and skills (D) becoming very high (E), the author considers it possible to reach flow. “In a good flow activity, these cycles can continue almost indefinitely” (Csikszentmihalyi, 2004, p. 55).

The experience of flow depends on the ability of each one to control what occurs in their consciousness at each moment. Thus, according to the flow theory, the experience is more positive when the person realizes that the environment provides high challenges combined with their high personal capacities. With this, it is concluded that the individual is not only seizing the moment, but is also expanding their capacities with the probability of learning new skills, increasing self-esteem and personal complexity when challenges and skills are high (Csikszentmihalyi & LeFevre, 1989).

In many circumstances, the work routine makes individuals feel satisfied and motivated only when they go through unexpected or extraordinary events. In this regard, Csikszentmihalyi (2004) seeks to show people the possibilities of obtaining satisfaction in their daily lives and finds that, regardless of culture, level of education, or other factors, there are eight conditions for the person to experience maximum experiences of deep motivation: clear goals; immediate feedback; balance between abilities and challenges; deep concentration; control over oneself and the task; altered notion of time; action-consciousness fusion; and involvement in the task.

Flow occurs when the person qualified for the activity feels challenged to have clear goals, realizes that they are being successful, has control of the situation and makes the most of their skills, loses track of time and the environment around them, takes advantage of each step of the task and focuses fully on what they are doing (Csikszentmihalyi, 2008).

The state of flow in the work context is defined as a short-term experience in which the highest point of work is characterized by absorption, pleasure in the activity being carried out, and intrinsic motivation at work (Csikszentmihalyi, 1990). It is usually higher at work than the flow experienced in active or passive leisure activities (Engeser & Baumann, 2016). Mäkikangas et al. (2010) clarify that the variety and availability of work resources (for example, autonomy, social support, and development opportunities) are positively associated with flow experiences at work and encourage the occurrence of flow in the future.

In this sense, Diener (2000) points out that pleasure at work results from cognitive and affective assessments of the flow experience. In this line of reasoning, Demerouti et al. (2015) adduce that the state of flow at work can be described as a state of positive and transient well-being in which professionals are fully absorbed in carrying out their work activities. They realize these activities are pleasurable and intrinsically motivated to develop them. Thus, the state of flow is most often experienced in work contexts that combine an abundance of work resources with high and achievable demands (Demerouti & Mäkikangas, 2017).

The state of flow is positively related to various indicators of job performance. Demerouti (2006) showed that the state of flow was predictive of other job performance classifications (task and contextual performance), but mainly for employees with a high level of awareness. Flow experiences proved to be beneficial only to employees who could direct them to the right objects and activities. Bakker (2008), in turn, identified that the state of flow was the predictor of other performance reports and that pleasure at work was the most crucial predictor of task performance, while work intrinsic to motivation was the most important predictor of contextual performance. Hofslett and Vivoll (2009) identified that each of the dimensions of the state of flow was positively related to the self-report of task performance.
Yan et al. (2013) found that employees who frequently shared knowledge (seeking and contributing knowledge) experienced more states of flow, predicting creativity. Specifically, employees who reported more focus of attention and pleasure due to knowledge sharing were likelier to produce new ideas, solve problems, and demonstrate originality in their work. In their study, Farina et. al. (2019) concluded that the experiences of flow and engagement are related to personal and work attributes, generating superior results in business, worker performance, and life satisfaction.

3 METHODOLOGICAL PROCEDURES

This research that aimed to verify the intensity of the state of flow at work, in the perception of accountants who work in accounting services firms, was framed as a descriptive study, using as an investigation strategy, a cross-sectional survey type research, in order to obtain information about a given population (Gil, 2008). Regarding the way to approach the problem, it was classified as quantitative, which according to Martins and Theóphilo (2016), is related to the quantification of data obtained. The data and evidence collected can be quantified and measured.

The sampling in this research was classified as non-probabilistic, which, for Richardson (2017), is one in which the elements are intentionally related to certain characteristics established by the researcher.

The research universe was composed of the 5 largest accounting services firms in Itajaí (Santa Catarina), based on the information provided by CRC/SC. The criterion to define the size was the number of employees, having as reference the classification of Sebrae (2013), which determines: Microenterprises (ME) up to 9 employees; Small-scale Enterprise (SSE) from 10 to 49 employees; Medium-scale Enterprise from 50 to 99 employees; and large-scale enterprises 100 or more employees. For this study, 4 medium-scale enterprises and 1 large firm were selected.

Subsequently, the researchers contacted the human resources department to request authorization to apply the research and know the total number of accountants who exercised their activities in that organization and were registered with the CRC/SC. The total number of employees was 418. Of these, 218 were registered as accountants, for which the questionnaires were sent via electronic mail in August 2022, resulting in a sample of 154 respondents, as shown in Table 1.

<table>
<thead>
<tr>
<th>Firm</th>
<th>No. Employees</th>
<th>No. Accountants</th>
<th>Registered</th>
<th>No. Respondents</th>
<th>Sample %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firm A - Medium Size</td>
<td>92</td>
<td>54</td>
<td>38</td>
<td>70.37%</td>
<td></td>
</tr>
<tr>
<td>Firm B - Medium Size</td>
<td>85</td>
<td>41</td>
<td>32</td>
<td>78.05%</td>
<td></td>
</tr>
<tr>
<td>Firm C - Medium Size</td>
<td>84</td>
<td>45</td>
<td>30</td>
<td>66.67%</td>
<td></td>
</tr>
<tr>
<td>Firm D - Large Size</td>
<td>157</td>
<td>78</td>
<td>54</td>
<td>69.23%</td>
<td></td>
</tr>
</tbody>
</table>

The sample size is adequate for the performance of Exploratory Factor Analysis (EFA) since, according to Hair et al. (2009), its size should be five times larger regarding the number of indicators.

The instrument was validated in July 2022 using a pre-test with 5 accountants of the investigated firms. For its quantification, a 5-point Likert scale was used, ranging from “never” (1) to “always” (5).

The questionnaire, consisting of three blocks, was composed of closed questions. The first block brought the presentation and the Free and Informed Consent Form (FICF). The second surveyed the sociodemographic data of the accountants. In the last block, to identify the perception of the accountants about the state of flow in their daily work, the Work-Related Flow Scale...
(WOLF) by Bakker (2008) was used, adapted, and validated in Brazil by Freitas et al. (2019). It consists of 13 questions, divided into 3 dimensions (pleasure at work, intrinsic motivation at work, and absorption). No name or any data that could identify the respondent was requested.

The data collection instrument was structured digitally, with the help of Google Forms, which allows one to answer the questionnaire through a link. To operationalize the research, on 08/03/2022, an email was sent to the person responsible for the human resources department of each enterprise so that they could send it to the accountants. On 08/16/2022, the link was sent again. On 08/29/2022, it was noted that the form was no longer receiving answers and, thus, the deadline for its completion was closed.

Data were analyzed using descriptive statistics and Exploratory Factor Analysis (EFA) using IBM SSP Statistic 23® software. The EFA, according to Hair et al. (2009), helps in understanding the interrelationships between the variables, showing the links between them through factors. According to Fávero et al. (2009), it is a multivariate technique that aims to discover a relatively small number of common factors that can explain relationships in a larger set of interrelated indicators. The principal component method was used to extract the factors, as suggested by Hair et al. (2009).

Following the guidelines of Hair et al. (2009), indicators with commonalities below 0.50 were excluded. The indices should be greater than 60% for the total variance explained. As for the Kaiser-Meyer-Olkin criterion (KMO), which indicates the proper use of EFA, the acceptable values were between 0.5 and 1. Data reliability was assessed using Cronbach’s alpha (α), and indices above 0.70 were acceptable.

Respondents were classified as holders of a low, medium, or high degree of intensity of the state of flow at work. Thus, on a Likert scale of up to 5 points, respondents who obtained a mean score from 1 to 1.66 were considered with low degree, between 1.67 and 3.32 medium, and from 3.33 to 5.0 high.

4 RESULTS

When investigating the profile of respondents, it was found that relative to gender, 63.72% of the sample is male. Regarding the age group, most (54.01%) are between 25 and 35 years old. As for the degree of instruction, 58.14% have a graduate course, specialization, or MBA. Among the participants, with regard to marital status, most respondents are married (71.56%), and 53.72% have children.

Descriptive statistics, such as the overall mean and standard deviation related to the dimensions state of flow at work, are shown in Table 2. Of the 13 indicators, 2 were excluded from the scale, as explained in each dimension. Consequently, Table 2 shows only the 11 validated items.

**Table 2**

<table>
<thead>
<tr>
<th></th>
<th>Pleasure at work</th>
<th>Intrinsic motivation at work</th>
<th>Absorption at work</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall mean</td>
<td>4.10</td>
<td>3.24</td>
<td>3.10</td>
</tr>
<tr>
<td>Standard Deviation</td>
<td>1.32</td>
<td>1.27</td>
<td>1.15</td>
</tr>
</tbody>
</table>

The results in Table 2 show that the dimension of the state of flow at work that presented a high degree of intensity was pleasure at work with a mean of 4.10, followed by intrinsic motivation at work and absorption, both of which reached a mean degree of intensity of the state of flow at work with a mean of 3.24 and 3.10, respectively. These results, in a way, are positive for the organizations studied, considering the statements of Farina et al. (2018) when highlighting...
that concerning work when one has a skill compatible with the challenge, the individual enters more easily into the state of flow, and work becomes more interesting and with possibilities that go beyond the relationship, demand, productivity, and salary.

Next, the EFA of the dimensions of the state of flow at work is presented. The first dimension analyzed was pleasure at work, understood as the worker’s experiences characterized by at least one of the following feelings: recognition, identification, pride in the activity itself, actualization, and freedom. It consisted of 4 items, all of which were validated, presenting 67.67% of the explained variance of the dimension. Table 3 shows these indicators and the information related to the assumptions for validation.

Table 3

<table>
<thead>
<tr>
<th>Pleasure at work</th>
<th>α = 0.756</th>
</tr>
</thead>
<tbody>
<tr>
<td>01. My work makes me feel good.</td>
<td>0.729</td>
</tr>
<tr>
<td>02. I do my job with great pleasure.</td>
<td>0.849</td>
</tr>
<tr>
<td>03. I feel happy during my work.</td>
<td>0.725</td>
</tr>
<tr>
<td>04. I feel joyful when I am working.</td>
<td>0.842</td>
</tr>
<tr>
<td>KMO = 0.667*</td>
<td></td>
</tr>
<tr>
<td>Eigenvalue = 2.00</td>
<td></td>
</tr>
<tr>
<td>Variance = 67.67%</td>
<td></td>
</tr>
</tbody>
</table>

Note. = α = Cronbach’s Alpha. * = 0.000 sig.

Pleasure at work was the dimension with the highest intensity in the perception of the accountants studied. The statement with the greatest representation was, “I do my job with great pleasure.” Hence, Bakker and Woerkom (2017) highlight that feeling pleasure at work leads to individual satisfaction, contributing to the state of flow and indirectly facilitating work performance.

These results for the accounting area are relevant because, as Souza and Arruda (2021) pointed out, accounting professionals began to occupy strategic positions for firms as they conduct activities in different spheres, such as planning, monitoring the execution and financial, operational, and managerial controls.

The second dimension analyzed referred to intrinsic motivation at work, which indicates the desire of the individual to perform an activity related to a certain job for the simple fact of being rewarding, thus obtaining pleasure and satisfaction. The dimension was composed of five statements. However, statement 05 presented values below 0.50 and, thus, was excluded. Table 4 shows the statements which presented 64.27% of the explained variance of the dimension.

Table 4

<table>
<thead>
<tr>
<th>Intrinsic motivation at work</th>
<th>α = 0.818</th>
</tr>
</thead>
<tbody>
<tr>
<td>05. I would continue in this job even if I received a lower salary.</td>
<td>l.c</td>
</tr>
<tr>
<td>06. I realize that I also want to work in my free time.</td>
<td>0.709</td>
</tr>
<tr>
<td>07. I work because I like it.</td>
<td>0.832</td>
</tr>
<tr>
<td>08. When I am working on something, I am doing it for myself.</td>
<td>0.718</td>
</tr>
<tr>
<td>09. I feel motivated by the work itself, not by what I get for it.</td>
<td>0.748</td>
</tr>
<tr>
<td>KMO = 0.767*</td>
<td></td>
</tr>
<tr>
<td>Eigenvalue = 2.03</td>
<td></td>
</tr>
<tr>
<td>Variance = 64.27%</td>
<td></td>
</tr>
</tbody>
</table>

Note. = α = Cronbach’s Alpha. * = 0.000 sig.  l.c = low commonality

Based on these results, it is important to note that, in a way, there is a divergence in the answers considering the items “I would continue in this job even if I received a lower salary” (which was excluded) and the item “I feel motivated by the work itself, and not by what I get for it” (which remained). Most respondents stated that they are motivated by the very nature of the work and not by what they receive for it. However, most answered that they would not continue at work if there was a reduction in their salary. Regarding motivation, Bakker and Woerkom (2017)
highlight it is very important because it is through the results of each employee that the proposed goals will be achieved, so if they are satisfied in their work environment, they will achieve more assertively the objectives set in their goals, as well as the state of flow.

When analyzing the sociodemographic data of the sample, it can be seen that most of them are married and have children, which leads to the inference that not staying in the firm due to the salary reduction may be linked to the respondents’ concern to maintain or increase their income, depending on family needs.

Finally, as shown in Table 5, the absorption results at work are presented, which refers to a state of total concentration in which workers are fully immersed in what they do, forgetting everything around them. In this dimension, item 10 was excluded because it presented low commonality. The validated indicators represent 68.35% of the total variance explained in that dimension.

<table>
<thead>
<tr>
<th>Table 5</th>
<th>Absorption at work</th>
<th>α = 0.778</th>
</tr>
</thead>
<tbody>
<tr>
<td>10. When I’m working, I don’t think about anything else.</td>
<td>l.c</td>
<td></td>
</tr>
<tr>
<td>11. I let myself be carried away by my work.</td>
<td>0.807</td>
<td></td>
</tr>
<tr>
<td>12. When I’m working, I forget everything around me.</td>
<td>0.786</td>
<td></td>
</tr>
<tr>
<td>13. I am fully involved in my work.</td>
<td>0.829</td>
<td></td>
</tr>
</tbody>
</table>

KMO = 0.697*  
Eigenvalue = 2.06  
Variance = 68.35%

Note. = α = Cronbach’s Alpha. * = 0.000 sig. l.c = low commonality

The absorption dimension was the one with the lowest intensity of state of flow at work of the investigated accountants. The item that stood out the most was “I am fully involved in my work”. Therefore, it is found that accountants, when they experience the state of flow at work, feel more engaged and satisfied with their own ability to accomplish something and, consequently, feel productive and more connected with the present moment. Therefore, it is an important element for organizational performance.

It is important to highlight that accountants, in their daily work, are quite required individually with regard to meeting deadlines or needing constant updating. In this context, Freitas et al. (2019) highlight that intrinsically motivated individuals act because of the challenge included in the goal rather than because of external rewards, pressures, or demands. That motivation comes from the psychological rewards associated with success in a task they like.

5 CONCLUSION

Considering that the state of flow channels emotions to something really pleasurable, being responsible for directing the individual’s motivation, which makes them expend less effort in their routine and/or new tasks and weighing the importance of the state of flow at work in organizational performance, this study aimed to verify the intensity of the state of flow at work in the perception of accountants who work in accounting services firms.

The results show that the dimension of the state of flow at work that presented a high degree of intensity was pleasure at work, followed by intrinsic motivation at work and absorption, both of which reached a mean degree of intensity of state of flow at work. Thus, it is evident that the accountants analyzed, when performing their tasks, enter a state of flow, emphasizing pleasure at work, especially in the statement, “I do my job with great pleasure”.  

These findings, in a way, are favorable to the firms participating in the sample because, according to Zito et al. (2015), the state of flow at work is a state of intense involvement in an activity, which has been associated with high levels of performance, confidence, and focus, generating, in a way, well-being in the individual. In this line of reasoning, Devotto et al. (2020)
highlight that organizations are not only concerned with staying competitive but seek to develop humanized management practices through actions that enable a pleasant work environment, health promotor, and generate well-being for the worker.

It is important to emphasize that, in the accounting area, in which individuals remain for hours inserted in their professional environment, this study becomes relevant because understanding the activities that generate the state of flow at work can help to promote the well-being of the employee and, consequently, their career advancement, thus contributing to the organization performance.

The study in question can serve to prove that the positive aspects of flow at work can assist in the engagement of human beings in their daily activities, as well as those of organizations, making people feel satisfaction, contentment, and pleasure in doing what they are assigned to do, and that this phenomenon helps to improve the social and business environment. The study also serves to highlight that promoting growth at work is to increase productivity and profitability without people harming their health.

Regarding the research limitations, it is noteworthy there were no major obstacles. However, it took a unique effort to get survey participants to take time out of their business routines to complete the questionnaire. It is a job that requires parsimony, resilience, and multiple attempts.

Considering the results of this study, it is understood that it would be interesting to add other constructs for future research, such as skills, satisfaction, spirituality, among other topics related to the individual’s relationship with their work environment.

REFERENCES


desempenho: um estudo em empresas prestadoras de serviços contábeis. Revista de Contabilidade e Organizações, 8(22), 49-59. https://doi.org/10.11606/rgo.v14i1.55615


