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Cognitive job crafting: A possible response to increasing job insecurity and declining professional prestige

(Article begins on next page)

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Abstract

Recent research has shown that job crafting, which describes individuals' attempts to craft a job to make it correspond more to personal inclinations, skills, and abilities, can generate significant work and nonwork benefits for individuals. Using the theoretical lens of activation theory, we examined whether professionals are prompted to cognitively craft their jobs in response to the increasing perception of precarization of their profession, measured in terms of job insecurity and perceived external prestige. We adopted a mixed methods approach among professional accountants operating in Southern Italy and the results indicated the presence of two curvilinear relationships. More specifically, we found that accountants were more likely to engage in cognitive crafting when experiencing moderate levels of job insecurity (rather than high or low) and in the presence of both low and high levels of perceived external prestige (rather than a moderate level). Implications for theory and practice are discussed.

INTRODUCTION

The construct of "job crafting" was introduced in 2001 to illustrate a bottom-up approach in job design consisting of employees (and not their managers) who proactively seek to customize and/or change some aspects of their job to make it more corresponding to their personal skills, passions, and preferences (Berg, Wrzesniewski, & Dutton, 2010; Tims, Derks, & Bakker, 2016; Wrzesniewski & Dutton, 2001). In their seminal contribution, Wrzesniewski and Dutton (2001) argued that the job crafting process consists of three possible actions: (i) changing the boundaries of the job to incorporate into the ordinary role one or more additional tasks that can match more personal preferences and inclinations (i.e., task crafting), (ii) enhancing the quality of social relationships with colleagues, supervisors, and/or clients to experience meaningful connections at work (i.e., relational crafting), and (iii) mentally reworking the scope of one's profession to highlight its value and potential contribution to the self, the organization, and the entire community (i.e., cognitive crafting).

Although research on job crafting has grown exponentially in recent years (e.g., Demerouti & Peeters, 2018; Lazazzara, Tims, & de Gennaro, 2019), the analysis of the antecedents of job crafting is still overlooked (Niessen, Weseler, & Kostova, 2016). Most prior research suggests that individuals tend to engage in job crafting in response to personal needs and motivations (Wrzesniewski & Dutton, 2001); although these are fundamental drivers of human agency (Russo, Ollier-Malaterre, & Morandin, 2019), it is clear that the context in which an individual is embedded can significantly shape personal agency, as demonstrated in prior work-family research wherein scholars have demonstrated that individuals' hopes and aspirations

are significantly constrained by their environmental conditions (Hobson, 2011), leading to significant crafting efforts (Sturges, 2012).

Another shortcoming of current research concerns the overemphasis on the task and relational dimensions of job crafting and the little scholarly attention given to the cognitive dimension of job crafting (Rudolph, Katz, Lavigne, & Zacher, 2017; Zhang & Parker, 2019), as testified by the fact that most of the scales used to measure job crafting do not even include items to measure the cognitive dimension (Lazazzara *et al.*, 2019; Weseler & Niessen, 2016). This is paradoxical since the cognitive component of job crafting is the first and foremost moment through which the entire job crafting process is developed (Niessen *et al.*, 2016; Yin, Sun, & Chen, 2017), as all job crafting initiatives begin with a cognitive perception of the characteristics and fit of one's job (Berg *et al.*, 2010; Sturges, 2012).

To fill these gaps, in this paper we examine the relationship between the individuals' perceptions of the socioeconomic context, focusing on the job insecurity and perceived external prestige (PEP) of the accountant profession and the tendency to engage in cognitive job crafting. More specifically, using a sample of professional accountants operating in Southern Italy, we adopt a mixed methods approach, testing our relationships both with qualitative interviews and a two-wave survey. In contrast to prior studies that have mostly considered a linear relationship between contextual antecedents and job crafting (i.e., Lu, Wang, Lu, Du, & Bakker, 2014), and drawing on activation theory theorizing that moderate levels of a stressor are likely to stimulate a more appropriate coping response to stress than are low or high levels of stressors (Gardner & Cummings, 1988), we believe that the relationship between our predictors and cognitive job crafting can have an inverted U-shaped relation.

We believe that our study can contribute to the existing literature in two important ways. First, we advance research on the antecedents of job crafting by shedding light on the role of context, even though it is measured in the form of individual perceptions. This is an important theoretical development considering that the context in which one is embedded can strongly shape the individual's capacity to develop a positive framing of his or her profession (e.g., Berg *et al.*, 2010; Wrzesniewski, LoBuglio, Dutton, & Berg, 2013). Since PEP and job insecurity represent perceptual variables activating individual cognitive processes that can affect how individuals feel at work and the meaning assigned to their work (Roberson, 1990), it is likely that they can shape the cognitive job crafting capabilities, also considering that job crafting requires an important mental effort and the capacity to frame one's job in broader terms (Wrzesniewski & Dutton, 2001). Moreover, the focus on this specific dimension of job crafting also enables us to respond to recent calls that invite authors to provide a deeper examination of the single dimensions of job crafting rather than the overall construct (e.g., de Gennaro, 2019; Slemp & Vella-Brodrick, 2013; Wrzesniewski *et al*., 2013).

Second, by integrating activation theory into job crafting literature, we shed light on a mechanism capable of explaining why the relationship between job crafting and some of its antecedents is not linear thereby revealing interesting and unexplored patterns (Dierdorff & Jensen, 2018). Introducing activation theory within the job crafting literature, we also help explaining how macro-level phenomena (i.e., the insecurity of the job context) can shape micro-level individuals behaviors. This may have interesting applications such as, in our framework, the behavior of professionals in a threatening context.

Despite the increasing turbulence in the socioeconomic context in which professionals operate, there has been limited scholarly attention given to examining how this situation shapes the attractiveness of a profession (Fogarty, Zimmerman, & Jonas, 2017). As a consequence, there is limited knowledge on whether professionals are likely to react in a more proactive or passive way to the decline of the external reputation of their profession. According to scholars who suggest that cognitive job crafting represents an innovative strategy promoted by workers to address the perception of the context (Zhang & Parker, 2019), this paper can thereby provide an important practical contribution by demonstrating that engaging in cognitive crafting can be an effective strategy to cope with adverse work situations, especially when individuals have little or no control over the external factors causing the adverse situation, such as in the case of the economic recession or people having a negative reputation of one's profession. Indeed, the mental effort of looking at events in more positive terms is often what is needed to effectively cope with demanding working and/or environmental conditions.

EMPIRICAL CONTEXT

The accounting profession is facing numerous changes due to digitalization and globalization (King & Fitzgerald, 2016), both of which have important impacts on job activities and on the way the profession is perceived by both the same accountants and local communities (Fogarty, 2014). Economic downturns, automation, and increased global competition are profoundly transforming the nature of the accountant profession (Fogarty *et al.*, 2017), creating new threats and challenges for professionals who may experience an enhanced sense of dissatisfaction (Mohr, 2000) and precarization (Cohen, Wilkinson, Arnold, & Finn, 2005).

In this article, we focus on chartered accountants located in Southern Italy, i.e., a harsh economic context that has been in decline for at least ten years. The data show that, compared to 2008, the GDP in Southern Italy has declined by 10% (the GDP per capita in the South, 18,200 euro, is 44.2% lower than that in the Center-North), while the unemployment rate (19.4%) is approximately three times higher than that in the North (6.9%) (ISTAT, 2018). Taken together, these trends significantly reduce the attractiveness of the accounting profession, as evidenced by a recent report showing a drop of 37.4% in the number of young people entering the profession in the last five years (AIDC, 2017). Moreover, the complexity of the Italian tax system obliges accountants to devote an enormous amount of time to tax management for their clients; this may have negative repercussions in terms of their public image, as their clients often perceive them as "the terrible tax reminders" (AIDC, 2017). For these reasons, Italian clients often tend to perceive accountant services as being of low value and are more inclined to look for less costly services in other countries (Zambon & Girella, 2016).

THEORY AND HYPOTHESES

Cognitive job crafting represents "an important proactive strategy for achieving fit with the work environment through changing the meaning of work and work identities" (Niessen *et al.*, 2016, p. 1289). As briefly mentioned in the introduction, cognitive crafting may be considered the starting point of the entire crafting process (Niessen *et al.*, 2016; Yin *et al.*, 2017). Berg and colleagues (2010) suggested that individuals first engage in cognitive job crafting and then seek to determine how to change their tasks and improve the relationships with several work stakeholders. Cognitive crafting essentially implies an individual developing a new way of looking at his or her job (Wrzesniewski *et al.*, 2013). For example, cognitively crafting one's job

could consist of reframing the purpose of one's job to align more with personal passions and preferences (Batova, 2018), emphasizing the positive aspects of one's profession (Vuori, San, & Kira, 2012), forging an "esteem enhancing" identity (Fuller & Unwin, 2017), and/or distancing mentally or physically from a person, situation, event, or unpleasant work environment that threatens the image of the job (Bruning & Campion, 2018). Cognitive job crafting is also an important strategy to modify jobs where there is little opportunity for other forms of job crafting (Zhang & Parker, 2019).

In the current paper, drawing on activation theory (Gardner & Cummings, 1988), we examine the role that individuals' perceptions of the socioeconomic context play in shaping cognitive job crafting. Activation theory has been previously used to test the effects of job stress on human functioning and performance (Muse, Harris, & Field, 2009). It posits that individuals have a characteristic level of activation, defined as a state of neural excitation, which makes them function better by generating an appropriate behavioral (reaction time), affective (positive emotions), and cognitive (capacity to process information) response to external stimuli (Gardner & Cummings, 1988). More specifically, the level of stress experienced in a given situation can influence individuals' responses to that situation in terms of motivation to act, time of reaction and emotions felt in the coping moment, all with relevant repercussions on their behaviors and performance (Van De Voorde, Veld, & Van Veldhoven, 2016). Situations that present a low or a high level of stress (i.e., absence vs. excessive time pressure) can negatively impact an individual's functioning, as they do not stimulate the optimal activation level and an adequate coping response (Baer & Oldham, 2006). Instead, when the stress of a given situation is at an intermediate level, individuals tend to display more effective responses and achieve greater

performance, as they are stimulated in a way that does not drain but can develop their resources (Gardner, 1986).

Given that enhanced job insecurity (Ironson, 1992) and decline in the perceived external prestige of the profession (Agervold & Mikkelsen, 2004) represent two critical stressors (Dutton, Dukerich, & Harquail, 1994; Mohr, 2000; Oprea & Iliescu, 2015), we contend that activation theory is particularly suitable for examining the impact of job insecurity and PEP on cognitive job crafting behaviors.

Job Insecurity and Cognitive Job Crafting

Job insecurity reflects an individual's perception that the continuity of his or her employment is at risk (Greenhalgh & Rosenblatt, 1984). Prior research has marginally considered the role of job insecurity in job crafting, and when doing so, scholars have mostly hypothesized a linear effect. More specifically, moving away from the consideration that situations of uncertainty can be perceived as a challenge (Berg *et al.*, 2010), Lu and colleagues (2014) have found that uncertain environments motivate employees to make changes in their jobs. Conversely, while not directly focusing on job crafting, Oprea and Iliescu (2015) have found that job insecurity has a negative effect on proactive behaviors. The contradictory nature of these results led us to hypothesize that the effects of job insecurity on individuals' behaviors can be mixed depending on the intensity of the perceived job insecurity. Moving from the basic assumption of the activation theory, we contend that when job insecurity is perceived to be extremely low (i.e., when there is no or a limited threat to one's employment security), professionals might be less likely to engage in cognitive job crafting. This result may occur because individuals who perceive a low level of job insecurity may not experience an optimal

activation level that is necessary to mentally craft the job. Similarly, when individuals experience

excessive levels of job insecurity (i.e., they perceive employment security to be highly

threatened), they can live a difficult situation, as their mental resources are drained from the

increasing preoccupation about the future, leading them to activate inadequate coping

mechanisms and experience high anxiety (Mohr, 2000). In both cases, individuals might lack the

necessary mental energy to look at one's job in different and more positive terms (i.e., cognitive

crafting). Conversely, it is likely that cognitive crafting can be activated in the presence of an

intermediate perception of insecurity, a condition in which neither excessive calm nor excessive

anxiety prevails; thus, accountants have more mental resources to dedicate to this cognitive

effort. Accordingly, we hypothesize the following:

Hypothesis 1: Job insecurity is related to cognitive job crafting in a curvilinear fashion such that

it follows an inverted U-shaped form (i.e. high levels of cognitive crafting at moderate levels of

job insecurity).

Perceived External Prestige (PEP) of the Profession and Cognitive Job Crafting

Sociological research on professions indicates that the status and prestige associated with

one's profession are two critical aspects that can shape individual attitudes and behaviors at work

(Nembhard & Edmondson, 2006). More specifically, the perceived external image of a

profession is considered to be one of the most critical factors in shaping the level of

identification with the profession, since members can feel prouder of belonging to a profession

that is reputable in public opinion (Dutton *et al.*, 1994). Although no studies have directly

associated the prestige of a profession with the individual's engagement in job crafting, the need

for a positive self-image that incorporates multiple foci, including one's profession (Ashforth &

Schinoff, 2016), is an important antecedent of job crafting (Niessen *et al.*, 2016; Wrzesniewski & Dutton, 2001). More specifically, when individuals believe that external parties develop a high regard of their profession, they are more likely to identify with the profession, making the professional prestige a salient part of their self-identity (Mael & Ashforth, 1992). In contrast, when experiencing dissonance, individuals can be likely to undertake particular actions and behaviors aimed at reducing this incongruence.

Drawing on the activation theory, we contend that when PEP is extremely negative, accountants may not experience the optimal mental conditions needed to engage in cognitive crafting, because the perceived low external prestige can significantly threaten their self-identity and instill a negative feeling (Dutton *et al.*, 1994). Indeed, the individuals' perception that their job is seen in a negative light might result in higher levels of stress (Riordan, Gatewood, & Bill, 1997). Indeed, an excessively negative prestige can generate discouragement and disillusionment about the real possibility of changing this impression and can consequently instill less stimuli to craft one's job. The same logic can work for the opposite scenario. In the case of a very positive external reputation of their profession, accountants may feel less the need to mentally reframe their profession in positive and meaningful terms, as it already has these characteristics. Moreover, when experiencing an extremely positive PEP, professionals may experience mental energy levels that are too low to activate a cognitive crafting process. Therefore, we contend that in both circumstances, accountants might not experience the optimal mental conditions that favor their engagement in cognitive crafting.

Conversely, when PEP is at an intermediate level, i.e., when professionals are uncertain if their profession is perceived in positive, neutral or negative terms, they might be more motivated

to engage in cognitive crafting. Experiencing a moderate level of stress can lead them to experience an optimal activation level and fully engage in their activities at work (Freedom & Edwards, 1988) with positive repercussions on their level of crafting. Therefore, we contend that a medium level of activation may increase the individual engagement in their job, which can result in an optimal use of cognitive resources. Accordingly, we hypothesize the following:

Hypothesis 2: PEP is related to cognitive job crafting in a curvilinear fashion such that it follows an inverted U-shaped form (i.e. high levels of cognitive crafting at moderate levels of PEP).

METHODS

Since we examined an understudied facet (the cognitive dimension) of a recently established construct (job crafting) and did so in a peculiar context (a threatened profession in a specific geographic area), we chose to adopt a mixed methods approach. We therefore investigated our phenomenon using both a qualitative and a quantitative design.

Qualitative study

Data and procedures

In 2015, after informal discussions with the president of the local professional accounting association, we set out to deepen our understanding of the responses to a threatening professional context through semistructured interviews. The use of semistructured interviews was suggested given the desire to fully explore the experience of accountants with substantial flexibility and, at the same time, to ensure that we focused on our research goals. Twenty-one accountants operating in the metropolitan city of Naples, Italy, were recruited through the local accounting association to reach accountants of different professional tenure and gender and those working in

both richer and poorer districts of the metropolitan area. The average age of the participants was 44 years old (*SD*=8.85), and gender was equally distributed (11 women and 10 men). Professional tenure was 14 years on average (*SD*=9.40). Semistructured interviews, which lasted an average of 45 minutes, were audio-recorded and then transcribed for the qualitative analysis.

Analysis

We followed the Gioia method (Gioia, Corley, & Hamilton, 2013), which is a systematic approach useful for bringing about the qualitative rigor of inductive/adductive research. According to this method, the study's approach depended on a generic research question, i.e., "we wished to explore the behavioral and coping responses that accountants were likely to adopt in response to changes occurring to their profession". The interviews were administered without a structure of questions but rather as if they were informal conversations so as not to limit the flow of the discussion and treat all the potential dynamics related to the working behaviors of professionals. Therefore, we did not discuss the concept of cognitive job crafting, and we did not describe the features of this approach to the participants. Indeed, the respondents never used the "job crafting" expression in their interviews.

Interviews were later analyzed using Dedoose, an online software package for qualitative data analysis. In analyzing the data, two researchers independently coded the same transcribed interviews; we then discussed and agreed upon key themes to explore further. We used Cohen's (1972) κ coefficient to estimate the level of agreement between the coders. According to the insider/outsider coding method (Gioia *et al.*, 2013), one of the researchers coding data was not familiar with the field. We followed an iterative approach (Locke, 2001), continuously iterating between our data and the emerging conceptualizations and comparing codes by engaging in a

discussion when disagreements emerged. By discussing the reasons for our disagreements, the final consensus reached the value of κ=.86, reflecting an excellent agreement (Carey, Morgan, & Oxtoby, 1996).

Our analysis consisted of three phases that systematically moved from unprocessed data to theoretical assumptions, whereby we first captured the meaning of the interviews (first-order codes/terms), we then discerned patterns in the data (second-order concepts/themes), and finally, we formulated them in theoretically relevant terms by assembling them into a data structure that could be presented as a visual representation (Figure 1).

<center>Place Figure 1 about here</center>

Results

In the informal semistructured interviews with accountants, two issues were discussed with all respondents, namely, the perception of insecurity and the low external prestige of the profession. Despite not being familiar with the concept of job crafting, interviewed accountants described various actions used to cope with the threatening socioeconomic context, and in numerous ways, these actions resemble the cognitive job crafting dimension described by Wrzesniewski and Dutton (2001). The analysis of the interviews revealed that the socioeconomic context in which accountants are embedded played a major role in influencing their crafting efforts, enabling or discouraging them from acting in ways consistent with their preferences and inclinations (Sahdev, 2003). Several accountants, who were concerned regarding the employment stability of their profession, showed less engagement in cognitive job crafting due to increasing preoccupation and anxiety that reduced their mental resources. For instance, an accountant stated: "The situation is getting worse and worse and one day I will probably make

drastic decisions [that is to change profession]…I am worried, I am experiencing a difficult moment, and I do not see the light at the end of the tunnel" (*Respondent #20*). Similarly, accountants who were more optimistic about their future and who did not perceive job insecurity at all never mentioned in their interview possible ways to modify the cognitive aspect of their profession. In contrast, accountants who perceived a moderate level of job insecurity, describing that they were living in a relatively stable situation, declared themselves as engaging in a series of mental strategies that fit the cognitive crafting definition. For instance, one accountant claimed: "I'm relatively worried about my future because I am optimistic: I know things are not going the best way, but they may improve in the future. I still believe that our profession has an important role as we can support clients in optimizing their financial and tax management. I can be their point of reference" (*Respondent #3*).

The second recurring argument among accountants was related to the increasing job dissatisfaction due to the perceptions that others did not see high value in their profession. Some accountants revealed that clients did not notice the value of their work, which was judged as simple, requiring no high competence and mostly composed of routine and automatic tasks. Some of their comments, i.e., "the accountant is seen as a trickster, as a friend of the tax evaders, but this does not correspond to reality" (e.g., negative PEP, *Respondent #10*) or "I think that my profession is well regarded and reputed to be very prestigious" (e.g., positive PEP, *Respondent #14*), revealed high frustration or satisfaction with the status quo, thus revealing an overall weak desire to change their condition. Different comments revealing a moderate level of PEP, i.e., "I think my work is considered as important and prestigious as many others are" (*Respondent #12*), were followed by statements revealing an attempt to cognitively interpret their profession in

15

more positive and meaningful terms, such as the following: "I am conscious of the social relevance of my work and I am very satisfied when I realize that some companies also function better thanks to my advice. I think my job brings social value and helps people to work and live better" (*Respondent #1*).

These results, suggesting the possibility of curvilinear relationships between contextual perceptions and cognitive job crafting, helped us refine our hypotheses that were later tested using quantitative methods.

Quantitative study

Data and procedures

Quantitative data were collected in 2016 from members of local professional chartered accountant associations located in the Campania region, Southern Italy. Participants received an email that explained the purpose of the study and the requirements for participation (i.e., being engaged in a full-time job and being available to complete two surveys with a 3-month time period). We ensured participants that their responses and personal data would be used only for research purposes and would remain confidential. The only confidential information we asked of participants was their personal email address so that we could contact them again to complete the questionnaire at a later time. Participation was voluntary and was not rewarded.

To minimize the potential bias related to common method variance (Podsakoff, MacKenzie, Lee, & Podsakoff, 2003), data were collected in two waves with a 3-month time gap between surveys; we repeated the data collection at this fixed time interval since the literature (e.g., Ruspini, 2000) considers a period of 2-3 months to be suitable for reducing the risk of common method variance. A total of 401 accountants responded to the survey administered at

T1, while 321 accountants (20% dropout rate) responded at T2. The participants' average age at T2 was 43.45 (*SD*=10.81), and 35.2% of the participants were female. Of the participants, 54.8% were self-employed accountants, 5.9% were interns, and 39.3% worked in local partnerships and multinational companies.

Measures

The survey was administered to participants in the Italian language. For those scales that were not already validated in Italian, we followed the back-translation procedure recommended by Brislin (1970).

Job insecurity. Job insecurity was measured at T1 with a four-item scale developed by De Witte (2000). A sample item is "*I think I might lose my job in the near future*" (α=0.79).

Perceived external prestige (PEP). PEP was measured at T1 with the eight-item Italian version of Mael and Ashforth's scale (1992) validated by Bergami (1996). The scale originally measured the PEP of the organization, but we adjusted the items to refer to the profession, an approach used by Lui, Ngo and Tsang (2003) in a study among accountants. A sample item is "*People generally think that my profession is very prestigious*" (α=0.91).

Cognitive job crafting. Cognitive job crafting was measured at T1 and T2 with the Job Crafting Questionnaire by Slemp and Vella-Brodrick (2013). The original scale is composed of 15 items measuring the three different components of job crafting, of which we used the five referring to the cognitive dimension. A sample item is "*I think about how my job gives my life purpose*" (α_{T1}=0.73 and α_{T2}=0.74).

Control variables. Consistent with previous research showing that demographic variables can influence job crafting (Tims, Bakker, & Derks, 2013), we included age, gender, type of job, and professional tenure as control variables in our analyses.

Analysis and results

Means, standard deviations, and correlations among the studied variables are reported in Table 1.

Place Table 1 about here

In line with research using data collected at different times (e.g., Russo, Buonocore, Carmeli, & Guo, 2018), we conducted a series of *t* tests on the demographic variables, cognitive job crafting, job insecurity, and PEP to control for attrition sample bias. No significant differences were found with regard to either demographics or the main study's variables between participants in the two waves (n=321) and the dropouts (i.e., those who only completed the survey at T1, n=401). Furthermore, the descriptive statistics, frequencies of cognitive job crafting (mean$_{T1}$=3.87, mean$_{T2}$=3.83; SD_{T1}=0.97, SD_{T2}=0.96), and Levene's test (=5.72, p=0.000) averted the risk of variance.

We performed statistical analysis using IBM SPSS 22.0, and we used multiple linear regression analyses to test our hypotheses. Table 2 presents the results of the linear regression analyses.

Place Table 2 about here

In analyzing the standardized regression coefficients, the results reveal that job insecurity has a curvilinear relationship with cognitive job crafting (β=-0.99, p=0.001), thus supporting the first hypothesis. Contrary to our expectations, the curvilinear relationship between PEP and

18

cognitive job crafting shows a reverse trend compared to what we expected in Hypothesis 2; that is, the results show a positive curvilinear relationship (U-shaped form) between PEP and cognitive job crafting (β=1.29, p=0.000). When PEP is very low or very high, accountants engage in cognitive job crafting. We also performed an analysis using cognitive job crafting T1 as a control; the results show that the directions and significance of the variables in our hypotheses do not change yet the R^2 increased considerably; therefore, to avoid the risk of endogeneity, we preferred reporting the model without cognitive job crafting T1 as a predictor of T2. Figure 2, performed with curve estimation regression in IBM SPSS, graphically represents these curvilinear relations.

Place Figure 2 about here

Given the usefulness in dealing with nonlinear models (Heathcote, Brown, & Mewhort, 2000), we also conducted nested model χ^2 difference tests (Vandenberg & Lance, 2000) to assess the best fit among the possible alternative measurement models. Specifically, three nested models were compared by using sequential χ^2 difference tests to obtain successive fit assessments: (i) a null model, in which no relationships are posited, (ii) a saturated model, in which all the possible relationships are posited, and (iii) the hypothesized model. The null model does not fit the data, because its statistics indicate significant differences between the observed and estimated data matrices (χ^2[195]=17102.12**, comparative fit index (CFI)=0.002, goodness of fit index (GFI)=0.423). The saturated model fits better and the differences are not significant (χ^2[119]=957.17, CFI=0.688, GFI=0.718) and, even though these fit indexes are good, the hypothesized model works even better (χ^2[117]=1209.08, CFI=0.893, GFI=0.790) suggesting an approximatively good overall fit (Bentler & Chou, 1987).

DISCUSSION

The aim of the present study was to examine the relationship between accountants' perceptions of the socioeconomic environment (captured by job insecurity and perceived external prestige) and their engagement in cognitive crafting. Using a mixed methods approach, our results suggest that job insecurity and perceived professional prestige of the profession play an important role in shaping accountants' intentions to engage in cognitive crafting. More specifically, the relationship between the antecedents considered in this study and cognitive job crafting was best represented by a curvilinear effect.

Our work offers several contributions to theory and research. First, we address the call from Zhang and Parker (2019) to provide new insight on both the contextual antecedents of job crafting beyond individual dispositions, by identifying an interactive effect of individual and contextual factors on cognitive job crafting, a dimension that has been little examined in the job crafting literature. Indeed, much of the existing research has focused on the task and relational dimensions of job crafting, although scholars suggest that cognitive crafting is the first and foremost step in leading employees to start crafting their work (Niessen *et al.*, 2016; Yin *et al.*, 2017). Moreover, in line with prior studies that have shown job crafting to be a contextually embedded phenomenon (Zhang & Parker, 2019), we have demonstrated that the individuals' perception of job insecurity and the perceived external prestige of one's profession represent two significant drivers of the cognitive crafting process. If cognitively crafting one's job in response to a perceived decline in the external prestige of the profession can correspond to the need for enhancing the positive self-image, as illustrated in the seminal work by Wrzesniewski and Dutton (2001), our study also demonstrates that job insecurity can play an important role in this

process. More specifically, we demonstrated that moderate levels of job insecurity can also lead accountants to seek to cognitively craft their work in order to respond to this threatening scenario. This insight can open up new avenues in research on antecedents of job crafting, as it is possible that the need to enhance one's employability in response to an enhanced perception of job insecurity can also lead individuals to mentally seek to change the meaning and image of their job and, second, to act on the task and relational dimension of job crafting in order to develop additional skills and increase personal and professional networks.

Second, by integrating activation theory (Gardner & Cummings, 1988) into job crafting literature, we have demonstrated that the relationship between antecedents and job crafting is not linear, as often hypothesized in prior research, but it can be more complex (Dierdorff & Jensen, 2018). The results of our quantitative study indicate that accountants were more likely to engage in cognitive crafting when they perceived their job insecurity to be moderate rather than low or excessive (inverted U-shaped relation). A possible explanation for this result might be that when individuals experience high (low) insecurity about their jobs, they experience a reduced capacity to engage in cognitive crafting as the stress (apathy) generated by this situation can drain (not activate at all) the necessary mental resources that are fundamental for thinking about potentially crafting their job. This finding also confirms that job insecurity has a negative relationship with individuals' agentic behaviors because "when employees are insecure [about their jobs], they stop taking additional tasks and they stop learning about new developments" (Oprea & Iliescu, 2015, p. 242).

Importantly, the findings of the qualitative study suggest that professional prestige is a concern for most participants. However, for some of them this concern is a stimulus to craft their

jobs, while for others it is not. Based on activation theory, we expected that when the concern for the external prestige of the profession was either too low or too high, it had no effect on cognitive job crafting and that job crafting would have been activated only when the concern for the professional prestige was moderate (inverted U-shaped relation). Instead, the results of the quantitative study suggest that accountants engage with greater intensity in cognitive crafting when they perceived the external prestige of the profession to be either negative or positive, rather than moderate (U-shaped relation). As expected, we found a curvilinear relationship but the direction of the relationship between the level of PEP and cognitive job crafting was the opposite of what was hypothesized. As we discuss further in the "Limitations and future research" section, in the quantitative study we collected data on the level of PEP (perceived external prestige) and were unable to collect data on the stress caused by this perception. Our operationalization in the quantitative study was based on the assumption that a low perceived prestige implies a high concern for enhancing such prestige and, on the opposite, a high perceived prestige a low concern for enhancing it, and we realize that this assumption was probably too simplistic. Nonetheless, taken together our qualitative and quantitative findings suggest that PEP is a particular type of stressor among professionals that can activate an optimal coping response not only when it is moderate but rather when it is very negative or very positive. Being employed in a profession that has a very negative external image can be quite threatening to one's self-concept (Thoits, 1991), which can lead people to take initiatives to remedy such a negative image. Similarly, when an individual perceives a very positive external image, this image becomes a salient part of his/her identity, which can activate his/her cognition to maintain and/or enhance such a positive image. These results are consistent with prior research suggesting

that people tend to behave in a more proactive way when they feel the need to build a positive image of their self (Swann & Bosson, 2010; Wrzesniewski & Dutton, 2001) and when they perceive the need to reduce the existing gap between their self-concept and others' perceptions (Swann, 2011).

Finally, we contribute to existing research on professionalism by taking an individual-level perspective on a theme that has usually been approached from a sociological standpoint. Our study shows that accountants do not passively react to the precarization of their profession but rather actively seek to shape the content of their job to make it more motivating. The accountants who were the objects of our study in fact live in a strong condition of precariousness that translates into an unstable, precarious, and uncertain job. Thus, job crafting can be a suitable framework through which to examine the consequences of precarization and professional identity in undermining individuals' attitudes and behaviors at work, a perspective that has so far never been used. The perception of the precarization of one's job can therefore represent an antecedent of job crafting, and this approach may create bridges among the occupational-level literature on professional status and prestige and the individual-level organizational literature on job crafting and proactive behaviors.

Practical implications

Practically, our study demonstrates that cognitive job crafting represents an innovative strategy promoted by workers to address the perception of a threatening and a changing context (Petrou, Demerouti, & Schaufeli, 2015). More specifically, our findings indicate that cognitive job crafting is an important individual strategy to deal with adverse situations, and this focus on contextual antecedents is practically important because it might help individuals, organizations,

and policymakers determine what factors can lead employees to proactively seek to change their jobs in a very high job insecurity context (Sahdev, 2003). In this respect, although job crafting is bottom-up and individually driven, organizations and professional associations could undertake initiatives to inform their affiliates about the existence of these practices and of the resulting benefits, also stimulating in accountant professional offices the emergence of favorable contextual conditions for the job crafting process.

As this study's findings suggest, job crafting efforts can be simultaneously oriented to approach and avoid overtures (Zhang & Parker, 2019) based on the perception of the external context. Recognizing that workers can engage in such behaviors can therefore help human resources managers intervene to avoid unwanted or nonproactive practices. This can also require them to provide targeted consulting and training activities on organizational issues, as well as support and opportunities for learning to improve work engagement and reduce burnout (Bakker & Demerouti, 2007). It may be important for professional associations to help their affiliates discover ways to redesign their job in ways that align more with their perceptions and to search for innovative solutions with them (Van Wingerden, Derks, Bakker, & Dorenbosch, 2013). Organizations can also leverage the benefits of job crafting to mitigate the adverse consequences of stress by providing workers with the resources necessary to be able to address these situations in more appropriate ways (Lichtenthaler & Fischbach, 2019).

Finally, professional associations could launch a series of initiatives aimed at raising the awareness of job crafting issues not only for their affiliates but also for their human resource managers. Given that many professionals work in organizations such as professional service firms, it is important to study HR practices for managing knowledgeable workers in

organizations (Swart & Kinnie, 2013), and the HR manager is the most suitable role within organizations to stimulate and guide workers towards job crafting practices (Lee & Lee, 2018). Through an understanding of the relationship between job crafting and performance, HR managers can help employees and professionals to find the meaning of their work through mentoring or coaching opportunities or by sharing successful cases and experiences.

Limitations and future research

This study has several limitations. First, the context-specificity of our sample, located in an area with a high unemployment rate and a weak economy, may reduce the generalizability of our results, as it can influence individual perceptions and cognitions. While the accounting profession is facing a radical transformation in all countries (see as an example King & Fitzgerald, 2016, for an analysis of changes affecting the accounting profession in the UK), it is likely that job insecurity and PEP vary according to the geographical area, since they are greatly influenced by the context. Similarly, we focus on the proximal relationships between the individual perceptions of these contextual variables and their cognitive consequences, which are only part of a larger causal path linking "objective" contextual factors to "actual" behaviors. We believe that the cognitive- and activation theory-based explanation is worth future theoretical and empirical investigations and may enrich our understanding of the relationships among job crafting behaviors and its antecedents.

Further research may overcome one of the limitations of our study by examining the role of the same variables in similar and different geographical areas and therefore increasing variance in the "objective" contextual factors. Future research may also measure physiological parameters related to stress as mediators of contextual factors such as adverse situations and

cognitive job crafting. In this regard, even a greater focus on the cognitive dimension of this construct could be a direction in which to direct future studies on job crafting. Moreover, it would be interesting to examine whether the perception of a threatening social environment can have a positive effect not only on the cognitive dimension of job crafting but also on the task and relational dimensions. Finally, physiological and/or functional imaging data may help us to better understand the complex relationship between PEP and activation. Scientific progress may be very useful in discovering a theory similar to activation theory, which was proposed when there were less physiological and medical imaging tools to support it.

CONCLUSIONS

To the best of our knowledge, this study is the first to analyze the topical issue of the precarization of professions, particularly the accounting profession, using the job crafting perspective. This study's results suggest that individuals are likely to mentally rework the way they see their profession when they are threatened by a moderate level of job insecurity and a decline in professional prestige of their profession. Our results indicate that cognitive crafting represents a useful remedy for accountants struggling with these stressors, with the ultimate goal of maintaining an elevated level of motivation and engagement at work.

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Table 1

Means, standard deviations, and correlations.

	M	SD	1	2	3	4	5	6
1. Cognitive crafting (T2)	3.83	0.96	–					
2. Job Insecurity (T1)	2.65	0.98	0.18**	–				
3. PEP (T1)	3.23	0.80	-0.07	-0.27**	–			
4. Age (T1)	43.6	10.55	-0.33**	-0.24**	0.08	–		
5. Gender (T1)	0.34	0.47	-0.02	0.10*	0.01	-0.20**	–	
6. Type of job (T1)	1.82	1.18	0.06	0.16**	0.01	-0.31**	0.18**	–
7. Professional tenure (T1)	15.37	10.54	-0.21**	-0.23**	0.07	0.89**	-0.22**	-0.32**

N=321; T1=time 1; T2=time 2; PEP=Perceived External Prestige; **$p<0.01$; *$p<0.05$.

Table 2

Results of the hierarchical regression analysis.

Dependent variable: Cognitive job crafting (T2)		
Predictors	**Model**	
	1	*2*
Gender (T1)	-0.08	-0.07
Age (T1)	-0.63**	-0.55**
Professional tenure (T1)	0.35**	0.28*
Type of job (T1)	-0.03	-0.02
Job insecurity (T1)	0.12	1.07**
PEP (T1)	-0.01	-1.26**
Job insecurity^2 (T1)		-0.99**
PEP^2 (T1)		1.29**
R^2	0.15	0.23
F	9.29**	11.59**

N=321; T1=time 1; T2=time 2; PEP=Perceived External Prestige; **$p<0.01$; *$p<0.05$.
Note: Standardized regression coefficients are reported; in the first model linear variables have been included, whereas in the second model quadratic variables have been entered to explain curvilinear relations.

Figure 1

Data structure.

First order codes/terms	Second order concept/themes	Aggregate theoretical dimensions

Meaning of the job; cognitive coping responses; social/economic utility of the profession; etc.

"I believe my work improves people's lives" (R#13); "If companies don't go bankrupt in times of crisis it's also thanks to my advice" (R#15); "My job has a social utility" (R#18).

Meaning and cognitive coping responses → Cognitive job crafting

Concerns about the future of the profession; job stability; lack of work; difficulties; etc.

"I would not recommend my son to undertake such an insecure job" (R#4); "In the future it is not said my profession will still exist, probably it will be completely automated" (R#21).

Job-related concerns and worries

Financial worries; economic worries; economic crisis; lack of payments; job competition; etc.

"We are among the professions most affected by the crisis" (R#7); "Clients, private individuals or companies, often do not pay" (R#8); "Nowadays there is too much competition" (R#15).

Economic issues and troubles

Job insecurity

Geographical scenario; social/cultural context; stress; excessive responsibility; etc.

"It is a cultural problem, our work is not appreciated by everyone here" (R#5); "The law provides us with continual deadlines and obligations that completely affect my work" (R#6).

Geographical, social, and cultural context

Negative perceived external prestige; comparison with other jobs; reputation; etc.

"We are not talking about the notary or the lawyer, for clients we are one step lower" (R#2); "Others consider my work low-skills" (R#11); "Once mine was a prestigious profession" (R#19).

External prestige and reputation → Perceived external prestige
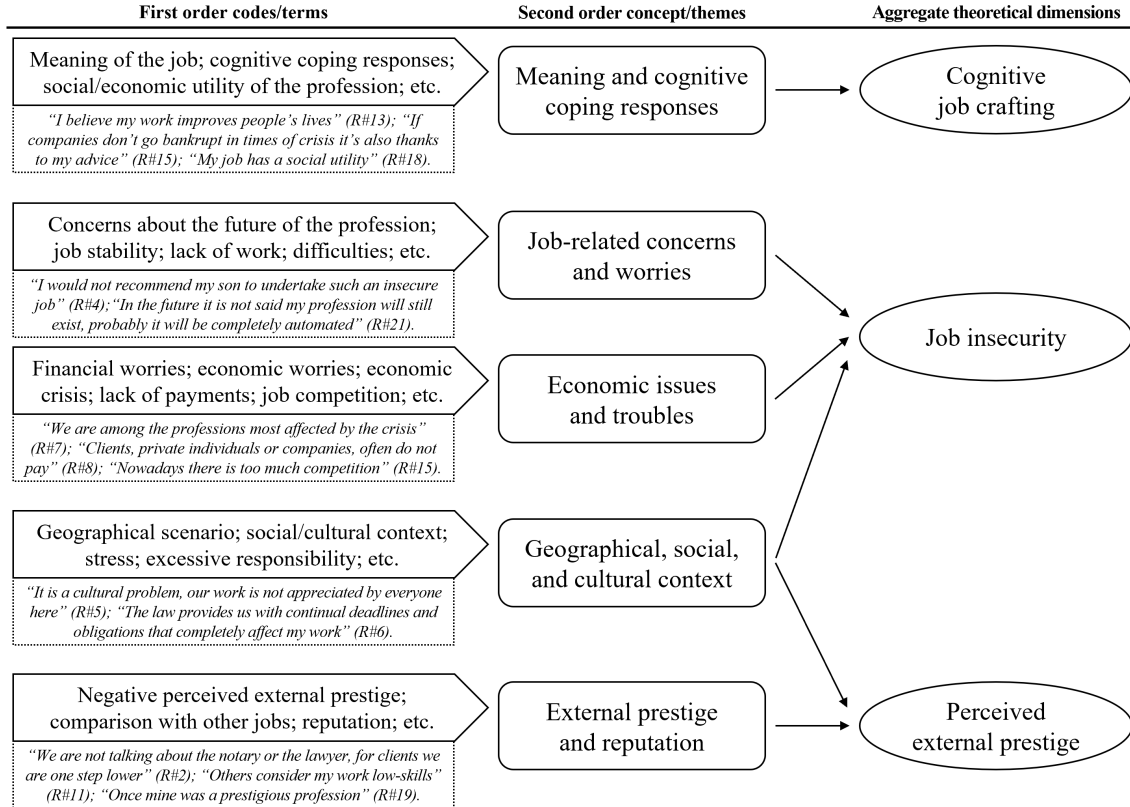
Figure 2

Graphical representation of the results of curvilinear hypotheses (quadratic independent variables are reported).