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A Study of the Factors that Lead to Burnout in the Accounting Profession

Stephen N. Kervin
Nova Southeastern University, drstephennkervin@gmail.com

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A Study of the Factors that Lead to
Burnout in the Accounting Profession

by
Stephen Nathaniel Kervin

An Applied Dissertation Submitted to the
Abraham S. Fischler College of Education
in Partial Fulfillment of the Requirements
for the Degree of Doctor of Education

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Approval Page

This applied dissertation was submitted by Stephen Nathaniel Kervin under the direction of the persons listed below. It was submitted to the Abraham S. Fischler College of Education and approved in partial fulfillment of the requirements for the degree of Doctor of Education at Nova Southeastern University.

Francisca Uvah, EdD
Committee Chair

Date

Delores Smiley, EdD
Committee Member

Date

Lynne R. Schrum, PhD
Dean

Date

Statement of Original Work

I declare the following:

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Stephen Nathaniel Kewin

Name

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Abstract

A Study of the Factors that Lead to Burnout in the Accounting Profession. Stephen Nathaniel Kervin, 2016: Applied Dissertation, Nova Southeastern University, Abraham S. Fischler College of Education. ERIC Descriptors: Burnout, Engagement, Exhaustion, Cynicism, Inefficacy, Accountants

This applied dissertation was designed to provide information on the causes of burnout to employees in the accounting profession. A review of the literature revealed research on many different industries, but a lack on research within the accounting profession. The purpose of this research study was to examine what demographic variables increase the likelihood of an employee suffering from burnout.

In order to identify the causes of burnout for accountants, this study used descriptive research design. The research utilized the Maslach Burnout Inventory-General Survey and a demographic questionnaire.

Quantitative analysis was applied to the interpretation of the descriptive data collected from the surveys. Descriptive statistics were used to summarize the data from the surveys collected. Frequencies and percentages were completed on all demographic and descriptive questions. Correlational statistics were used to determine if any correlations existed between the demographic factors and the dimensions of burnout.

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Chapter 1: Introduction

Organizations around the world are challenged with creating environments where their employees are committed to adding value to the organization. When employees work within a profession that requires social interactions outside of their office, maintaining a high level of engagement with their jobs can be challenging. These challenges can lead to disengagement of those employees. Becoming disengaged while at work can create stress to the point that the individual is no longer willing to stay employed with the same company and sometimes no longer in the same profession (Thanacoody, Bartram, & Casimir, 2009). These employees suffer from a syndrome known as burnout, described by Maslach (2003) as “a prolonged response to chronic emotional and interpersonal stressors on the job and is defined by the three dimensions of exhaustion, cynicism, and sense of inefficacy” (p. 189). Since burnout was first studied, it has been determined that employees in other professions, beyond those in the human services and fields of education, also suffer from burnout. One profession, accounting, has had limited research on the effects of burnout.

Statement of the Problem

Organizations within the United States are seeking to hire the best talent that is available, and if they are able to hire this talent they want to be able to retain them. Creating a culture and a good organizational environment is only part of the retention process. The other part is making sure that employees are happy in their position. The employee can either be happy and engaged in their current role or they can be unhappy and suffer from burnout. Professional burnout is a huge problem affecting many different industries across the United States and globally. There are many different responses to

burnout: “low job satisfaction, low organizational commitment, absenteeism, intention to leave the job, and turnover” (Maslach & Leiter, 2008, p. 499). When employees are no longer engaged in their work there becomes disengagement between the organization and the employee. This disengagement hurts the relationship between the organization and their customers. When individuals experience burnout it has negative effects on their co-workers (Maslach, 2001) and the entire organization. The problem is when an organization’s employees experience burnout the organizations often incur negative side effects.

The researcher aimed to investigate how to increase employee engagement throughout organizations by decreasing burnout. In order to decrease burnout within an organization, organizations need to determine who is at risk for suffering from burnout. Through that determination, organizations can create interventions that help decrease burnout related organizational problems such as turnover and poor customer service. Organizations can work to prevent burnout and build employee engagement once there is sufficient evidence that an employee is showing early signs of burnout (Maslach & Leiter, 2008).

Organizations want all of their employees engaged when participating in all their tasks while at work. When employees start to suffer from burnout they lose that engagement. This burnout might cause them to ultimately leave the job, or they may stay in the job and continue to perform at a level that barely meets the requirements of the organization (Leiter & Maslach, 2004). This employee may also start to have an effect on other employees as well as hurting the organization. It also will have an effect on the employees’ commitment to their jobs as well as how well they are able to adapt to

organizational change (Leiter & Maslach, 2004). Understanding what causes burnout is crucial to creating organizations that have engaged employees and this research intends to fill that gap.

Background and justification. Instead of a scholarly idea, burnout was first discovered as a social problem (Schaufeli, Maslach, & Marek, 1993). Practitioners were able to see that burnout was a social problem affecting many employees long before researchers started to study the phenomenon (Leiter & Maslach, 2004). The term burnout began to appear regularly throughout the human services industry during the 1970s (Maslach, Schaufeli, & Leiter, 2001). In the early stages of research, there were arguments about whether burnout was a mental dysfunction (Maslach, 2001). As the term became more widespread during the 1980s, burnout began to turn up more in empirical research (Maslach et al., 2001). As time progressed, so did the idea of not just describing what burnout was but actually determining when burnout became a problem to the employee and the organization (Maslach, 2001). Maslach et al.'s (2001) research began with a focus on care giving and service occupations which created the foundation for further research on the topic of burnout. Over the last few decades, burnout has been studied in different industries in an attempt to discover who is most likely to suffer from the syndrome. While many industries have been studied, there are still some industries that could benefit from understanding how employee burnout has affected them.

Targeting employees with preventative measures would help organizations reduce the effects of burnout and determining these factors would increase that reduction (Maslach & Leiter, 2008). If organizations are aware of what variables promote the highest likelihood of producing burnout in an employee, they can create interventions for

those employees to reduce burnout and increase organizational success. Limiting the amount of effects one employee's burnout has on the organization should be a priority of all organizations (Zopiatis & Constani, 2010). Job burnout affects frontline employees in their performance with customers (Ashill, Rod, Thirkell, & Carruthers, 2007) which could push customers away to do business with other companies. These same employees may begin to feel a lack of personal accomplishments and start to decrease their involvement throughout the organization (Scarnera, Bosco, Soleti, & Lancioni, 2009).

Across the United States there were 1,085,150 people employed within the accounting profession in 2011 compared to 863,320 people in 2000 (U. S. Department of Labor, 2012; U.S. Department of Labor, 2002). This is only showing moderate growth compared to the business industry in general. Within the same period, the business industry grew at a 25 percent growth rate compared to only 20 percent for the accounting profession. With the number decreasing, it is important to determine if the effects of burnout are helping decrease the amount of individuals working within the profession.

The accounting firm selected for this study is located in a metropolitan city with a population of approximately 200,000 in the southeastern United States. The firm is a public accounting firm that was founded in 1991 by three accountants. Over a couple of decades, the firm has had tremendous growth and now employs approximately 118 employees. Over the last five years, the organization has seen an increase in employees leaving the organization to pursue other opportunities. This has been challenging in a small organization that has had low levels of employee turnover since it first began. The researcher worked in a consulting role to determine the levels of burnout currently within the organization and what factors lead to higher levels of burnout. Being able to

determine what factors lead to burnout within the accounting profession can help prepare the organization to reduce the impact burnout has on their turnover.

Deficiencies in the evidence. Organizations need a better understanding of what employees within their organization are the most vulnerable to burnout. Previous research has shown that job factors are strongly related to the effects of burnout compared to biological ones (Schaufeli et al., 1993). A better understanding of what job factors contribute to occupational burnout is needed. It has been shown in previous research by Maslach and Jackson (1985) that women tend to show greater signs of burnout than men do. There has also been external factors such as women tending to their families emotional needs, working in more positions with direct contact with people, and tending to get more emotionally involved at work (Maslach & Jackson, 1985). Focusing on several different demographic factors as one can help to determine which factors have the highest vulnerability to occupational burnout.

Audience. Organizations that employ accountants would benefit greatly from better understanding how burnout can affect their employees. Having greater insight could allow them to develop ways to increase engagement and decrease burnout. Also, accounting professionals can gain an understanding of what might lead them to become more susceptible to becoming burnt out allowing them to better understand what could increase their engagement and help them to add value to their organization.

Purpose of the Study

The purpose of this study was to identify what factors affect professional burnout in the accounting profession. The researcher decided to undertake this study as a result of witnessing how burnout affected other professional employees. The study revealed what

demographic variables, e.g. gender, educational level, relationship status, and occupation tenure are closely associated with burnout in an organizational setting of employees at all different levels. It is hoped that the information gained from this study will help assist organizations with creating plans to reduce employee burnout and increase employee engagement by determining what factors leave their employees with the greatest risk of suffering from burnout.

Definition of Terms

For the purpose of this applied dissertation, the following terms are defined.

Burnout. This term is used to describe a state of exhaustion in which one is cynical about the value of one's occupation and doubtful of one's capacity to perform (Maslach, Jackson, & Leiter, 1996).

Engagement. This term is used to describe an energetic state in which one is dedicated to excellent performance of work and confident of one's effectiveness (Maslach et al., 1996).

Exhaustion. This term is used to describe the over exerted and depletion of one's emotional and physical resources (Maslach & Leiter, 2008).

Cynicism. This term is used to describe the negative, callous, or excessively detached response to various aspects of the job (Maslach & Leiter, 2008).

Inefficacy. This term is used to describe the feelings of incompetence and lack of achievement, productivity, and work (Maslach & Leiter, 2008).

Chapter 2: Literature Review

Introduction

In this chapter, the researcher will convey to the reader a complete literature review of some of the elements that lay the foundation for employee burnout. These elements include responses to burnout, emotional exhaustion, cynicism, and inefficacy. The research will also include engagement, early work, instruments, previous research findings, sources of burnout, coping, and prevention techniques. To help the reader to understand these elements, the researcher will place the study in the context of understanding what burnout is and how it leads to reduced engagement from employees. When workers are no longer connected to their workplace they experience what is known as burnout (Leiter & Maslach, 2004). Burnout is a term that was coined by Freudenberger to describe the effects chronic drug abusers experience such as emotional depletion, decreased motivation, and loss of commitment (Maslach et al., 2001). Workplaces can cause prolonged stress, which can lead to this psychological syndrome (Maslach, 2003). It has been determined through research that burnout is a process that affects employees with daily chronic stress rather than as occasional event (Scarnera et al., 2009). The lifecycle of any organization is exacerbated by both burnout and turnover to the point where burnout ultimately leads to turnover (Malik, Zaheer, Khan, & Ahmed, 2010).

Employees whose work requires their interaction with other people such as customers or clients feel emotional exhaustion, disillusionment, and reduced personal accomplishment, which are all symptoms of burnout (Schaufeli et al., 1993). Burnout does not only affect the person who is experiencing it but everyone around him or her within the organization (Kuruuzum, Anafarta, & Irmak, 2008). Leiter and Maslach

(2004) found that there are three main components that make up burnout: emotional exhaustion, cynicism, and inefficacy, which are all products of job stress (Leiter & Maslach, 2004). High ratings on each show the likelihood that burnout will occur in the future, since it is not necessary for all three components to be present for burnout to occur. Maslach, Schaufeli, and Leiter (2001) found there are five common elements in burnout: (a) prevalence for dysphonic symptoms, (b) mental as well as behavioral symptoms, (c) symptoms related to work, (d) it occurs in people who are not currently suffering from other psychological problems, and (e) ineffectiveness at work due to negative behaviors and stress. Much research has been done to better understand just what burnout is and how it occurs in occupational settings.

In recent years, burnout has been defined as chronic work stress leading to psychological problems. It has been investigated in over 4,500 studies according to scientific citation indexes (Milfont, Denny, Ameratunga, Robinson, & Merry, 2007). In the 1970s, job burnout started to emerge as an important topic in seeking to understand how workers were managing their work experiences (Schaufeli, Leiter, & Maslach, 2009). Since that time, burnout has become one of the most important topics about which organizations are interested in learning more about (Malik et al., 2010). It has been found that burnout accounts for over 300 million lost working days throughout the United States and could have a financial impact of over \$300 billion per year (Halbesleben, Osburn, & Mumford, 2006) creating lost profits for many organizations. Fields have been created to help determine ways to cope, prevent, and combat burnout's effects (Schaufeli et al., 2009). Both researchers and practitioners have studied burnout and recognized how it has affected workers throughout the world (Schaufeli et al., 2009). Burnout has been

found to affect workers enough to warrant some type of intervention. Thus, many professionals are able to earn a living working with employees who suffer burnout, consulting with organizations about burnout, and educating individuals on the topic of burnout (Schaufeli et al., 2009). This has led burnout to become an important component of how organizations are able to function, not only in the United States but also worldwide (Halbesleben et al., 2006).

Schaufeli et al. (2009) came to the realization that, “professionals with a psychological background tend to see burnout as a continuous phenomenon, whereas those with a medical background tend to see burnout dichotomously” (p. 214). Workers begin to withdraw mentally from the workplace long before they reach the age of retirement, often leading to a reduction in their labor productivity within their organization (Henkens & Leenders, 2010). Burnout has become a medical diagnosis in Sweden and the Netherlands, which has led to the need for physicians and other health professionals to become trained in the diagnosis (Schaufeli et al., 2009). Since burnout is a medical diagnosis, it could come with medical benefits as well. However in most other countries burnout is diagnosed as chronic stress (Schaufeli et al., 2009) not allowing for any medical benefits for employees. Employee well-being is one side of a spectrum where burnout is on the opposite side (Schaufeli et al., 2009). This often restricts the employees from overcoming the effects of burnout.

Theoretical Framework

The conceptual framework for this study was based on the person-organization fit (P-O fit) theory. When employees are satisfied and committed to their organizations they are more likely to invest time and add value to that organization (Chi & Pan, 2012)

creating higher performing organizations. P-O fit theory has been used in several different fields of study including, organizational psychology, organizational behavior, human resource management, and within higher education (Cha, Chang, & Kim, 2014). P-O fit has been defined as, “the compatibility between people and organization that occurs when at least one entity provides what the other needs, or both share similar fundamental characteristics” (Kristof, 1996, p. 4). This theory puts a strong emphasis that an employees work attitude and behaviors are important to how they align with their work environment (Edwards & Cable, 2009). Creating a highly engaged workforce is critical to successful organizations. P-O fit can affect employees’ turnover intentions if they are not satisfied with their employment (Bangcheng, Jianxin, & Jin, 2010; Memon, Salleh, Baharom, & Harun, 2014). Memom et al. (2014) found that emotional exhaustion mediates the relationship between turnover intentions and P-O fit. This creates a positive association between role stressors and job related tension (Chong & Monroe, 2015).

Engagement

An important topic for researchers and practitioners is employee engagement (Harter, Schmidt, & Keyes, 2002; Rothmann & Robbins, 2010; Seligmen, 2011). When employees exhibit involvement in their jobs, energy in accomplishing their tasks, and efficacy, they can be referred to as engaged employees (Schaufeli et al., 2009). Engaged employees also have a commitment toward upholding the organizations values, working well with coworkers, and being aware of the organization’s goals (Ali, 2013). Employees who are engaged in their jobs are more likely to produce better results for their organizations often creating a more profitable workforce. This often helps to drive bottom line results (Ali, 2013; Harter et al., 2002). When the opposite is true, engaged

employees often experience some form of burnout. Utilizing the Maslach Burnout Inventory (MBI) scale, engagement is shown when burnout scores are unfavorable (Schaufeli et al., 2009). If organizations want to produce an engaged workforce, they should practice a caring attitude toward their employees (Ehin, 2013). Organizations should strive to have all of their employees engaged in their work.

Instruments

Different instruments have been used to assess if burnout is present in workers. The most common instrument, the MBI, was created to measure burnout in workers in professions working with people (Reinardy, 2006). The MBI was developed in 1986 to measure burnout by Maslach (Maslach et al., 1996). It consist of 16 questions divided in three subscales, emotional exhaustion, depersonalization, and personal accomplishment (Maslach et al., 1996). A more recent instrument is the Copenhagen Burnout Inventory (CBI) which was created in 2005 and used by Kristensen, Borritz, Villadsen, & Christensen (2005). This instrument was created to overcome any limitations that have been outlined by the MBI (Milfont et al., 2007). The CBI consists of 19 questions divided into three factors personal burnout, work related burnout, and client related burnout” but the authors believed that the instrument can be adjusted to any professional class (Campos, Carlotto, & Marôco, 2013, p. 87). The CBI has been tested using teachers and it has proven to provide a reliable and valid measure of burnout within the teaching profession (Milfont et al., 2007). More research is needed to see if the CBI can be used as a reliable method of diagnosing burnout in professions beyond those involving teachers. Later research by Naugle, Behar-Horenstein, Dodd, Tillman, & Borsa (2013) found that the CBI highly correlated with the MBI.

Emotional Exhaustion

Maslach and Leiter (2008) found that the most reported dimension of burnout is emotional exhaustion, which is also the central quality that is the most obvious (Maslach et al., 2001). When an employee's emotional resources start to diminish, he or she begins to feel unable to provide others with any emotions, leading to emotional exhaustion (Kuruuzum et al., 2008). Leiter and Maslach (2004) found that suffering from emotional exhaustion not only depletes emotions but also physical resources as well. Maslach (2003) stated emotional exhaustion can lead workers to distance themselves both emotionally and cognitively from their jobs as a way to deal with job related stress. This creates disengagement by the employee that can hurt his or her ability to complete the job. Employees do not have the energy to be able to do their work and tend to feel drained while at work (Ashill et al., 2007). These same employees start looking for ways to cope with their work overload due to the actions associated with exhaustion (Maslach & Leiter, 2008). This can create an environment where employees are unable to focus on their work and make poor decisions as they relate to their jobs. Maslach et, al. (2001) found that outside of work, emotional exhaustion can also take place through depression and anxiety. Therefore, exhaustion alone is not enough to cause burnout (Scarnera et al., 2009). Even though exhaustion alone does not cause burnout, the effects of it can help create an atmosphere that can help it to increase. These effects hurt the employee and the organization causing disruptions in the organization by the disengaged employee.

Emotional exhaustion has had a huge financial impact on organizations over time (Zellars, Hochwarter, Perrewe, Miles, & Kiewitz, 2001). It is not only the most reported effect of burnout, it is also the most studied effect (Bhanugopan & Fish, 2006). It has

been found that when most people report feeling the effects of burnout they are referring to feeling the effects of emotional exhaustion (Bhanugopan & Fish, 2006). Over time, the effects of emotional exhaustion continue to increase as a cognitive condition (Law, 2010). The onset of emotional exhaustion leads to employees feeling depersonalized with a loss of personal achievement (Muhammad & Hamdy, 2005). Henkens and Leenders (2010), “found employees who experience more feelings of exhaustion and who detach more from their work have a stronger intention to leave the labor force than employees who don’t have such complaints” (p. 317). It was also found that older workers have a choice to stay in the workforce with an emotional distance while working, or if they have the financial means, just leave the workforce (Henkens & Leenders, 2010).

Cynicism

When employees start to become uncaring and excessively detached from their jobs, they start to feel cynicism (Leiter & Maslach, 2004). Maslach and Leiter (2008) referred to cynicism as an employee’s negative or uncaring attitude toward his or her job. This type of behavior can lead to negative behaviors within an organization that can hurt the engagement of all employees. Depersonalization is another term used to describe cynicism and usually involves work overload and social conflicts or negative feelings about co-workers (Maslach, 2003). Negative feelings can spread throughout the organization among other employees causing more problems throughout the entire organization. Cynicism is an “interpersonal context dimension of burnout” (Leiter & Maslach, 2004, p. 93). It is an attempt for the employee to create detachment between him or herself and different aspects of the job as well as other employees across the organization (Maslach & Leiter, 2008). Detachment by employees within an organization

leads to problems throughout the organization; therefore, it is important to understand what types of employees are more likely to suffer from cynicism. Maslach (2003) found in her research that men tend to score higher on the aspect of cynicism than women do. With the prevalence of cynicism comes the likelihood of detachment or employees feeling distance from their organization. Detachment from the organization will cause problems throughout the organization. Cynicism is another element that cannot only cause burnout of employees but can cause employee problems throughout the organization.

Henkens and Leenders (2010) found, “the process of psychological withdrawal from the job and decreasing productivity have been well studied in the literature of burnout, but hardly in the relationship to early retirement” (p. 307). An older employee’s retirement intentions are enhanced by increased feelings of cynicism (Henkens & Leenders, 2010). Often, employee engagement can expedite the probability of an employee retiring early (Vos & Segers, 2013). Organizations should make sure they are aware of their employees’ career plans as they begin to near retirement age (Warshawsky & Havens, 2014). Economic forces, not employee engagement, can also force employees into early retirement (Winkelmann-Gleed, 2012).

Depersonalization could easily be referred to as distancing oneself from stressful situations or individuals who cause stress (Mirvis, Graney, Ingram, & Tang, 2006). Mirvis et al. (2006) found “personnel with high levels of depersonalization exhibit emotional hardening and a tendency to attribute problems to others” (p. 17). This often leads to the effects of depersonalization continuing to cause distrust within organizations and added stress to employees.

Inefficacy

A trait that also must be present for burnout to occur is inefficacy. Inefficacy is usually referred to as “feelings of incompetence and a lack of achievement and productivity in work” (Leiter & Maslach, 2004, p. 93). Employees who are experiencing burnout start feeling as if they no longer have a positive effect on the organization. This trait is usually characterized as the self-evaluation dimension relating to burnout (Leiter & Maslach, 2004). Employees evaluate their performance based on their standards. They start to think that they are no longer making a difference and as a result, are inefficient at their job. Inefficacy happens due to a lack of resources available to the employee while exhaustion stems from work overload and cynicism from social conflict (Maslach et al., 2001). If an employee does not feel like he or she has tools and resources available, he or she will no longer be able to be productive. These feelings continue to grow and the employee begins to distance him or herself from the organization; the employee may feel that he or she is no longer able to add value to the organization.

Employees’ understanding of their expectations as an employee and in their roles could have an effect on their feeling of efficacy as determined by the MBI scale (Zellars et al., 2001). Some employees need reassurance of their roles within their positions and what they should be accomplishing in those roles to better grasp their achievements in their roles (Bhanugopan & Fish, 2006). To drive efficacy among employees, creating a team environment and successfully managing those teams may improve or lead to a lack of the feelings of inefficacy by employees (Zellars et al., 2001).

Previous Research Findings

Previous research in the field of burnout has produced varied results. It has been found that work and family conflict create a strong relationship associated with burnout (Thanacoody et al., 2009). Emotional exhaustion and cynicism are employee traits found consistently throughout many different organizations and different occupations (Maslach, 2003). Many different fields that tend to score lower in both emotional exhaustion and cynicism. Maslach et al. (2001) found that mental health workers in the United States scored much lower on both exhaustion and cynicism and law enforcement officers ranked low in exhaustion and were high in both cynicism and efficiency compared to other countries. In past research, the teaching profession has scored the highest levels on exhaustion with both cynicism and efficiency scoring about average (Maslach et al., 2001). Looking at the data, it appears that employees with greater levels of education work in jobs that demand more of them; therefore, they have more job-related stress (Maslach et al., 2001). Professionals with less training in communication and management skills tend to be more prone to occupational burnout (Scarnera et al., 2009). One variable that does not seem to affect the prevalence of burnout is the employee's sex (Maslach et al., 2001). "The only consistent sex difference to emerge from the data analyses appears on the depersonalization aspect of burnout; men continue to score higher than women, both across occupations and within the agency sample" (Maslach & Jackson, 1985, p. 848). The demographic that appears to have the biggest impact on burnout is age (Maslach et al., 2001). It was also found that leaders who exhibit transformational leadership traits are more likely to experience burnout (Zopiatis & Constani, 2010). Maslach et al., (2001) also found that it is usually the best workers who

experience occupational burnout. Research has been conducted throughout many different industries in the last two decades. There is still much to be learned about burnout within different organizations and different industries.

Many different studies have focused on burnout. Fan and Cheng (2007) found that there are gender differences in depersonalization unless factors such as working hours and leisure hours are controlled. Studies have shown that even though job satisfaction and burnout are related, job satisfaction can remain high when there are obvious signs of burnout (Malik et al., 2010). There has also been evidence that employee health can begin to suffer as the prevalence of burnout begins to increase (Milfont et al., 2007). Teachers, regardless of their grade level, tend to suffer high levels of burnout (Mukundan & Khandehroo, 2010). Higher positions within schools tend to report high levels of depersonalization often leading to burnout and a reduction of feeling personal accomplishment (Mirvis et al., 2006). Research within higher education has shown that stress is not always measured and modeled the same leading to inaccurate results (Law, 2010). Demographic variables are not very consistent across all types of jobs. However, research has shown to be consistent within the same industry (Luk, Chan, Cheong, & Ko, 2010). Different studies have found that when it comes to gender the differences in burnout are not always found to be consistent regardless of the industry (Ronen & Ronen, 2008). Job burnout is often enhanced by an increase in role ambiguity and job conflict (Bhanugopan & Fish, 2006). Henkens and Leenders (2010) found, “burnout of older employees can be explained by a high workload and lack of challenging physical demands of the job, less opportunities for growth and a lack of social support” (p.317).

Culture, industry, employment status, work conditions, and work-family conflict often lead to inconsistent results when studying burnout (Ronen & Ronen, 2008).

Diagnosing Burnout

To develop coping techniques it is important to first diagnose burnout. Employees who experience stress are not always experiencing burnout. It is not until it has a significant effect on employees' work or social life that it becomes burnout. In the United States and many other countries, suffering from burnout does not warrant any special treatment or compensation (Schaufeli et al., 2009). Employees just leave the workforce or seek out a career change. Those employees who are close to retirement age may look toward the effects of burnout as forcing them to retire early. Often employees feel those effects as health problems, forcing them into early retirement (Henkens & Leenders, 2010). With the possible health effects that arise from burnout, some countries have now started to designate burnout as a diagnosable health problem creating, "financial compensation, counseling, psychotherapeutic treatment, and rehabilitation" (Schaufeli et al., 2009, p. 211).

When trying to understand what factors may lead to burnout there have been significant differences in contributors such as working hours and leisure hours (Fan & Chong, 2007). Stress is a common factor. Some workers have reported high stress levels and low feelings of burnout, and others have low stress and high feelings of burnout (Wilkerson, 2009). Gender has shown to be irrelevant in previous research when compared to areas that involve intellect or personal attributes or the lack of specific barriers (Ronen & Ronen, 2008). Previous burnout research on psychiatrists found that over 60% of them described low levels of personal accomplishment with the same

amount also having high levels of emotional exhaustion (Malik et al., 2010). Previous research has also shown that personal accomplishment is independent of both emotional exhaustion and depersonalization (Fan & Chong, 2007). Reinardy's (2006) research showed that high scores on emotional exhaustion and depersonalization would lead to burnout if lower scores on personal accomplishment were also shown.

Demographic Differences

Many different variables have been studied to determine which ones lead to the effects of burnout: sex, marital status, experience, education, professional background, religious background, and age (Luk et al., 2010). Research has provided many different examples of how gender can play a key role in determining burnout. One study showed that burnout among men was higher than women (Fan & Chong, 2007). While other research shows that in certain occupations such as high-tech engineers, burnout was higher among women both at the beginning of their careers and when tested seven months later (Ronen & Ronen, 2008). Studies of student burnout has shown that men and women suffer equally regardless of whether it is an academic field or vocational field when comparing both burnout and depressive states (Salmela-Aro, Savolainen, & Holopainen, 2009). Men have been shown to score higher on depersonalization than females (Fan & Chong, 2007). Women have been shown to have a greater chance of showing depressive symptoms as well as showing signs of burnout (Salmela-Aro et al., 2009). Men tend to attain higher scores on depersonalization instruments (Lau, Yuen, & Chan, 2005). There does tend to be a difference in how men and women are able to cope with burnout with men having the advantage (Ronen & Ronen, 2008).

One study has suggested that the levels of burnout increase with age (Ahola et al., 2006). Another study showed that younger employees were more likely to suffer from burnout than those who were older and more experienced in their roles (Henkens & Leenders, 2010). While another study showed that years of experience were likely to decrease the feelings of burnout among workers (Wilkerson, 2009). Burnout affects younger workers differently than it does older workers. Mukundam and Khandehroo (2010) found that workers under the age of 25 suffered from emotional exhaustion and personal accomplishment workers over the age of 45 suffered from depersonalization and reduced personal accomplishment. Those in between 26 and 45 suffered from both emotional exhaustion and depersonalization.

Predicting Burnout

Studies have shown no single factor can be linked to predicting if a person is more likely to experience burnout (Luk et al., 2010). Understanding how an individual is able to cope with stress can help lead to a better understanding of whether the person could experience occupational burnout within his or her career (Wilkerson, 2009). Having a better understanding of the coping techniques people use and the characteristics of those who use them may help predict the likelihood that someone will experience burnout (Zellars et al., 2001).

Burnout Sources

Abnormal work related stress tends to be the main cause of burnout. Certain stressors can initiate stress which will lead to burnout (Reinardy, 2006). As work stress continues to build, it often leads to the feeling of burnout within employees (Reinardy, 2006). Employees who are unable to manage their stress levels often allow their stress

levels to increase to the point when they begin to feel burned out (Wilkerson, 2009). Employees who face long-term work stress, even with strong coping skills, may not be able to offset the effects of burnout (Halbesleben, 2006). Employees who tend to get a feeling of anxiety when thinking about work are exhibiting a feeling of emotional exhaustion (Muhammad & Hamdy, 2005). These employees begin to suffer from feelings of unmet expectations (Bhanugopan & Fish, 2006). As employees begin to age, the size of their workload begins to affect them greatly. This increases the effects of burnout which can lead to early retirement if their relationships with their spouses and their leisure activities do not help offset their feelings of burnout (Henkens & Leenders, 2010). Employees with inadequate coping skills compound the effects of burnout by not being able to reduce their stress (Wilkerson, 2009). Burnout is associated with work conditions, lack of control over work, nonexistent working relationships, and lack of organizational trust (Laschinger, Shamian, & Thomson, 2001). However “chronic burnout begins with depersonalization” (Mirvis et al., 2006, p. 20). In athletes, continual participation in sporting events can lead to burnout with the athletes feeling both physical and emotional exhaustion, lower self-efficacy and uncaring attitudes toward the events (Chen, Kee, & Tsai, 2009). Wilkerson (2009) found, “the relationship between stress and the onset of burnout may depend on the presence, absence, or level of coping strategies used” (p. 429). Depression often leads to school-related burnout in adolescents who are suffering psychological problems (Salmela-Aro et al., 2009).

Susceptible Fields

Many different fields have been studied to determine the causes and effects of burnout. One of the first professions where burnout was diagnosed and the most widely

studied is counseling. Counselors are at a high risk for burnout; however, no system has been developed to understand the patterns of burnout within this profession (Lee, Seong, Kissinger, & Ogle, 2010). Counselors often have large caseloads, which increase the likelihood of burnout for them (Wilkerson, 2009). Another of the first professions studied, teaching has shown that students can create stress within the teachers often leading to depersonalization (Mukundan & Khandehroo, 2010). Teacher burnout has become a major problem caused by pressure within the school system (Salmela-Aro et al., 2009). Sports journalism has been studied and it was found that emotional exhaustion and depersonalization affected those journalists who were younger and newer to the field than those older and more experienced (Reinardy, 2006). This creates a challenge, if young journalist become exhausted in their careers, their careers will not last. Fan and Cheng (2007) found that the fewer hours that women work, the less likely they are to experience burnout in their professions. Journalists also suffer from health problems due to their highly stressful jobs and experiences with burnout (Reinardy, 2006).

Job Causes

Everyone who is employed expects he or she will receive a certain amount of stress (Reinardy, 2006). Typically, job experiences can create the stress that employees are experiencing (Law, 2010). These occupational pressures and stress often lead to burnout (Malik et al., 2010). Other job causes such as employees having issues with their peers may lead them to feel burnout (Henkens & Leenders, 2010). Large caseloads increase likelihood of burnout within school counselors (Wilkerson, 2009). Employees who are uncertain of the roles and responsibilities of their positions can have an effect on whether or not they experience burnout (Bhanugopan & Fish, 2006). Uncertain job

demands which are, “the physical, social, and organizational aspects of a job that require constant physical and mental effort” are likely to create burnout among employees along with high workloads and, for some, lack of challenges if they lack social support from their peers (Henkens & Leenders, 2010, p. 309). Teachers who experience high-pressure workloads should be prepared to experience burnout sooner than those with lower pressure loads (Mukundan & Khandehroo, 2010). When an employee’s expectations of his or her role within the organization and how he or she is able to satisfy those responsibilities continues to increase, the effect can lead to that employee suffering from burnout (Bhanugopan & Fish, 2006). Many times employees have a feeling that they lack the required skills that they need to be successful in their roles leading them to feel overwhelmed creating burnout type feelings for the employee (Bhanugopan & Fish, 2006). As employees begin to believe that what they do has no direct impact within the organization they start to lose their energy and are no longer excited at work, beginning to feel the effects of burnout (Mirvis et al., 2006). Having employees who are more engaged can help increase satisfaction and reduce turnover costs. A decrease in job satisfaction can start the process leading to more emotional exhaustion, cynicism, and inefficacy, thus, increasing the likelihood of burnout (Kuruuzum et al., 2008).

Determining the causes of burnout is important to understanding the best way to reduce it throughout the organization. A lengthy exposure to job stressors such as too much work or a difficult work environment can end with burnout (Maslach et al., 2001).

Responses to Burnout

On the other end of the spectrum from burnout is job engagement. Job engagement is when employees are committed to their professions and to adding value to

their organization. Employees experiencing job engagement experience the opposite of emotional exhaustion, cynicism, and inefficacy which has led to more research in this area (Maslach & Leiter, 2008). Recent research has found that instead of focusing on reducing employee burnout, the focus should be on building engagement throughout the organization and reducing employee burnout will also occur (Maslach, 2003). Job stressors can sometimes lead to more than just burnout; it can lead to health issues both mental and physical (Gill, Flaschner, & Shachar, 2006). Health issues can place a strain on employees' ability to perform their roles effectively. Rising employer healthcare costs is one reason why organizations would want to help reduce burnout within their organizations. Promoting good health can help reduce stress therefore, eliminating job burnout (Maslach, 2001). Eliminating job stress can lead to more productive employees and organizations that are more profitable.

Organizations have to cope with their employees feeling the effects of burnout. Their employees become difficult to encourage, which leads to decreased productivity for those experiencing burnout and those who work around them (Henkens & Leenders, 2010). Ultimately, it could lead to reductions in the quality of work, conflicts within the work environment, and employee turnover (Reinardy, 2006). Reinardy (2006) found that stress made employees unhappy, decreased their performance, and increased physical problems whereas those who suffered burnout suffered from absenteeism, low morale, personal distress, physical exhaustion, insomnia, increased use of alcohol or drugs, and had personal and family problems.

Employees can react to burnout in many different ways. "The results of burnout can lead to employee turnover, reduction in quality and quantity of work, and conflict in

the home and work environment” (Reinardy, 2006, p. 398). Mirvis, Graney, Ingram, and Tang (2006) stated that burnout develops through many different stages starting with just depersonalization at the early stages and increases to high levels of depersonalization, loss of personal accomplishment, and emotional exhaustion at the later stages. Many employees who suffer from burnout are unable to improve (Reinardy, 2006). Their ability to make an impact through their work contributions begins to decline (Schaufeli et al., 2009). However, in some instances, their commitment to their work may not be affected if throughout their careers they have several important accomplishments (Mirvis et al., 2006). Some workers who suffer from burnout are feeling high stress levels, low coping resources, and increased frequency of both physical and emotional symptoms ultimately leading to reduced job satisfaction (Mirvis et al., 2006). Expatriate employees experience role conflict, role ambiguity, and role overload once they are experiencing burnout (Bhanugopan & Fish, 2006). Doctors showed no significant effects on their work life balance after beginning to suffer from burnout (Malik et al., 2010). Older workers experiencing burnout may retire sooner with the assumption that the burnout feeling will disappear after retirement (Henkens & Leenders, 2010).

When burnout continues for long periods of time, employees often leave the workforce leading organizations to invest more in human capital (Law, 2010). Workers who are intent on retiring or leaving the workforce do not always have those intentions affected by burnout (Henkens & Leenders, 2010). Burnout can also affect the ability of a leader within an organization to lead causing organizational disruption especially during periods of change within the organization (Mirvis et al., 2006). When students in college start to feel the effects of burnout from their studies, that burnout can sometimes carry

with them into their place of employment after they graduate (Law, 2010). Burnout can also start to lead to different forms of responses including, physical, psychological, or emotional when developed from work-related stress (Bhanugopan & Fish, 2006).

Employees can start to lose track of growth opportunities and feel the effects of small challenges as the effects of burnout start to take place (Henkens & Leenders, 2010).

Some employees who are nearing retirement may decide to leave the workforce early because of the onset of burnout feelings (Henkens & Leenders, 2010). This often leads to a gap in employee knowledge and skills for the organization if the retirement was not anticipated.

Coping Techniques

By eliminating the room for stress in an employee's professional life it can also limit the likelihood of he or she experiencing burnout (Bhanugopan & Fish, 2006).

Employees are also less likely to experience burnout in their professional life if they are engaged in a supportive marriage (Halbesleben, 2006). This means that supportive marriages can help employees reduce the effects of burnout. However, if they are in a non-supportive marriage and experience burnout, Halbesleben (2006) found that these workers will allow that burnout to negatively affect their marriages.

Prevention

The easiest and most effective way for workers to prevent burnout is to develop a strong social support system (Ronen & Ronen, 2008). Ronen & Ronen (2008) found that women often develop stronger social support systems often decreasing or preventing burnout in engineers. These social support systems can be colleagues, managers, and spouses (Henkens & Leenders, 2010). Social support systems will not only be beneficial

to the workers but also their families, their coworkers, and their organizations (Mirvis et al., 2006). Employees who are involved in extracurricular activities are able to overcome the syndrome easier (Mukundan & Khandehroo, 2010). Perfectionism, like that seen in athletes, helps to weaken the effects of both stress and burnout (Chen et al., 2009).

Workers who rely heavily on intellectualization and decision making by rules, and reliance on structural power are able to prevent the effects of burnout having an impact on them and their organization (Mirvis et al., 2006). Different coping strategies can help to moderate the serious effects of burnout (Wilkerson, 2009). An obstacle that works to help prevent burnout is personal accomplishment (Reinardy, 2006).

The best way for organizations to deal with the effects of burnout is to understand how to prevent it. Requiring employees to work fewer hours and decreasing work stress leads to a decrease in worker intentions to quit, greater job satisfaction, and more positive emotional and physical well-being (Malik et al., 2010). Organizations should stress the importance of creating positive supervisory support systems for their employees (Muhammad & Hamdy, 2005).

“As for the practice of burnout, it remains to be seen if corporations and public sector organizations are willing to provide the necessary resources to maintain extraordinary efforts from their employees, or where efforts to inspire extraordinary efforts become a new source of burnout” (Schaufeli et al., 2009, p. 216). Identifying the specific type of burnout can often lead to the development of programs that can address the effects (Lee et al., 2010).

The effects of burnout can be reduced by supportive supervisors. Job satisfaction, organizational engagement, and desire to leave their jobs are lessened (Muhammad &

Hamdy, 2005). The relationship between burnout and work outcomes is positively enhanced by strong supervisor support creating a barrier against employees who are considering leaving their organizations (Muhammad & Hamdy, 2005). An employee's supervisor, colleagues, and partner also play a role in creating a social support system to prevent burnout (Henkens & Leenders, 2010).

A worker's supervisor can create an environment that helps create a buffer between the employee and work stress (Henkens & Leenders, 2010) with three different patterns of methodology including laissez-faire, well-adjusted, and distressed helping create the buffer (Lee et al., 2010). Interventions to reduce burnout can be formed through the use of action research (Halbesleben et al., 2006). Giving workers enough information to be able to adequately complete their jobs often leads to a reduction in burnout (Bhanugopan & Fish, 2006). Human resource functions within an organization can help address stressors such as their workload and job uncertainty (Halbesleben et al., 2006). Group work often helps to tame burnout if careful consideration is given to ensure the group members are appropriately selected, trained, and retained as well as making sure the members have specific technical and interpersonal skills (Zellars et al., 2001). Older workers who are married and have a positive marriage are not affected by burnout as it relates to their intentions to retire (Henkens & Leenders, 2010). Workers' families, their coworkers, and their organizations are benefited through stress reducing interventions (Mirvis et al., 2006). If organizations seek to enforce a renewed sense of their organizational mission, a reduction in burnout can occur (Halbesleben et al., 2006). Burnout can also be reduced through strong stress coping strategies and the opposite is true when avoiding or attempting to escape stress (Wilkerson, 2009).

Conclusion

Burnout is a phenomenon that affects employees across different organizations and occupational settings. Over the past few decades, there has been a lot of research done on burnout in human service fields. Recently, the research has begun to focus on other fields of study as well. There are still areas that need to be studied to determine how to help prevent the phenomenon. Determining what causes burnout and what traits make an employee more susceptible to burnout will be a greater focus in the future as organizations work to recruit and retain top talent in their industries. By determining who is most vulnerable to burnout, organizations will be able to work to prevent the negative effects from happening within their organizations. Only through the prevention of those negative effects can employees continue to add value to their organizations and help those organizations prosper into the future. Attridge (2009) said, “it is estimated that approximately 20 percent of employees in organizations are highly engaged in their work, while 20 percent are actively disengaged” (p. 285).

Research Questions

The following questions guided this study:

1. Is there a correlation between gender and employee burnout?
2. Is there a correlation between age and employee burnout?
3. Is there a correlation between ethnicity and employee burnout?
4. Is there a correlation between marital status and employee burnout?
5. Is there a correlation between tenure with an organization and employee burnout?

6. Is there a correlation between time in current position and employee burnout?
7. Is there a correlation between educational attainment and employee burnout?
8. Is there a correlation between professional certifications and employee burnout?
9. Is there a correlation between average hours worked per week and employee burnout?

Chapter 3: Methodology

Introduction

The purpose of the study was to determine the variables that lead to professional burnout in accounting professionals. Engagement has been defined in the same terms as burnout except with the opposite effects (Leiter & Maslach, 2004). Employee engagement occurs when employees have an emotional commitment to their organization and the organization's goals. Studying burnout can help us understand its influence on engagement. In this chapter, the researcher will explain the following: the research methodology of this study, the sample selection, the procedure used in designing the instrument and collecting the data, the statistical procedure used to analyze the data in an effort to address the purpose of the study.

This chapter covers the research methodology, which includes research design and appropriateness, population description, sampling plan, instrumentation and materials, data collection and analysis plan, assumptions, and limitations.

Participants

This study took place at a medium sized accounting firm in the Southeastern United States, in particular, employees at the accounting firm whose primary job function is performing accounting tasks. The subject firm has been operation for over 25 years and has over 118 employees in various positions.

The sample size for this quantitative non-experimental correlational study was 27 employees. The researcher employed a purposeful sampling methodology in order to collect the required sample data. Creswell (2008) defines purposive sampling as "a qualitative sampling procedure in which researchers intentionally select individuals

and sites to learn or understand the central phenomenon” (p. 645). A purposeful homogeneous sampling was utilized given the fact that the researcher examined a predetermined group of participants, the employees whose primary job function is accounting tasks. The grouping was determined during the data gathering process.

Research Design

A quantitative non-experimental study was used because of the nature of the study, which is to examine the relationship of each demographic variable presented with employee burnout. Quantitative correlational studies are employed when the main objective is to determine relationship between two variables (Babbie, 2012). The utilization of objective measures in correlating the variables is called a basic bivariate design (Suter, 2012). A quantitative approach is deemed appropriate considering the fact that the researcher aims to utilize empirical data to examine the relationship between two variables, specifically, between employee burnout and each demographic variable as presented in this research.

Due to the nature of this research a qualitative research design would not be an appropriate approach. A qualitative approach will encompass the establishment of a phenomenon from the view of a participant (Cozby, 2009). Qualitative studies delve into discovering patterns in behavior, involve open-ended questioning, and draw much more subjective conclusions in terms of relating factors to one another. Thus, a quantitative design was more appropriate for this study, since it can provide objective conclusions with regards to the relationships of the study variables proposed.

In this quantitative study, the researcher gathered data to determine the degree to which professional accountants score using the MBI-GS and how it correlates to

demographic variables. Creswell (2008) stated that quantitative research looks to describe trends between multiple variables. Because the researcher attempted to determine the correlational relationship between demographic variables and burnout, a quantitative methods study best addressed the data. A survey design was utilized given that survey designs are proven to be effective in utilizing a smaller group of people in identifying trends in attitudes, opinions, behaviors, or characteristic of a larger group of people (Creswell, 2008). Data obtained from the study was analyzed using statistical methods to determine which variables, if any, increase the chances of burnout in the accounting field.

Instruments

The researcher utilized the Maslach Burnout Inventory survey instrument (MBI-GS) (see Appendix A), which is the most widely used survey for measuring and studying burnout and has the strongest psychometric properties (Maslach et al., 2001). Another survey comprising primarily of questions to gather demographic information (sex, age, race, marital status, children), occupational information (job title, length of time with organization, length of time in present job), and educational information (post-secondary degrees, including graduation dates, and any certifications achieved) was utilized for this study (see Appendix B).

The overall resulting survey will consist of two sections. First the researcher combined demographic, occupational, and educational survey instrument, will gather data pertaining to the proposed study variables. Second is the MBI-GS 3rd Edition which contains 16 questions answered through a 7 point Likert type rating scale (*never* = 0, *a few times a year or less* = 1, *once a month or less* = 2, *a few times a month* = 3, *once a*

week = 4, a few times a week = 5, and every day = 6). The scale measures three areas of job burnout, professional efficacy, exhaustion, and cynicism.

The MBI-GS took approximately 10 minutes to fill out and was self-administered (Maslach et al., 1996). The researcher requested and received permission to use the MBI-GS survey for this study from the instrument's owners. The MBI-GS is a well-respected instrument and is easily understood by participants and completed in a short period of time. The survey instrument was physically given to participants at their work location. As previously mentioned in the sampling section, the researcher utilized demographic variables to determine which employees are working in positions that require accounting tasks in employing the purposive sampling technique.

The MBI-GS is both a reliable and a valid instrument. Reliability is the extent that an instrument consistently yields the same results. A reliability measure that seeks to test the same sample multiple times is the test-retest reliability (Creswell, 2008). Previous test-retest reliability have found coefficients of .90 for emotional exhaustion, .79 for depersonalization, and .71 for personal accomplishment (Maslach et al., 1996).

Validity is the extent to which an instrument measures what it claims to measure. The MBI-GS has been shown to consistently relate to other constructs (Maslach et al., 1996). Maslach et al. (1996) found the MBI-GS to correspond to the written results of individual feelings of exhaustion, professional efficacy, and cynicism.

Procedures

To initiate this study, the researcher submitted a proposal to one of the founding partners at the accounting firm and obtained permission to conduct the study at the location.

Once permission was granted to conduct the survey on all employees within the organization, the researcher distributed surveys based on estimated employee count.

Participation was voluntary and confidentiality was promised and carefully kept. In order to keep anonymity of participants, all identifying information of the respondents was removed and replaced by a pseudonym, which only the researcher will understand. A description of the study and its purpose was included along with a waiver of consent to participate in the study prior to administering the survey. The attached consent form (see Appendix C) describes the participant's rights to voluntarily participate in the study, to withdraw from participation at any time, and to ask questions at any time. Once the participant acknowledged the informed consent, the survey process continued.

Data analysis

The data collected for this research from the MBI-GS was analyzed using statistical analysis software. Mean scores and standard deviations were calculated for the three MBI-GS subscales, i.e., professional efficacy, exhaustion, and cynicism as per MBI-GS's scoring process. The burnout scores along with the demographic information gathered was consolidated and organized prior to data analysis.

Descriptive statistics, "indicate general tendencies in the data and the spread of the scores" (Creswell, 2008). Descriptive statistics analysis was performed to create initial insights about the data from the research: mean scores and standard deviations. Descriptive statistics was used to describe the data in the study and is the best choice for this research study as they are widely used in quantitative analysis of data (Gall, Gall, & Borg, 2007). Data was analyzed primarily from a descriptive analysis standpoint. The quantitative data that is gathered allowed the researcher to analyze what demographic

variables increase the chances of employees becoming burnt out within the accounting profession. Inferential statistics then followed to find statistical significance in the variable relationship hypotheses proposed.

The research questions presented in this research were tested through a Pearson's correlation analysis. The Pearson's correlation analysis determined the correlational relationship between two variables through a correlation coefficient output, r , which is a direct measure of relationship between two of the study variables. The correlation coefficient r can range from -1 to 1. A positive correlation coefficient indicates that there is a directly proportional relationship between two variables and that an increase in one variable would imply an increase in the other. A negative correlation coefficient on the other hand, indicates that there is an inversely proportional relationship between two variables and that an increase in one variable would imply a decrease in the other. The strength of correlation is determined by the value of the correlation coefficient. A correlation coefficient value of 0 means that no correlation exists between the two variables. A correlation coefficient value of 0.01 to 0.29 indicates a weak correlation, a value of 0.3 to 0.59 indicates a medium correlation, and a value of 0.60 to 0.99 indicates a strong correlation. A correlation coefficient of 1 indicates a perfect correlation, wherein one unit increase in the variable corresponds to a one unit increase or decrease in the other variable.

The researcher assumes that the two components of the final survey instrument to be utilized, including the validated MBI-GS survey instrument, is effective in measuring and obtaining the study variables. Logical positivism is practiced in interpreting the

responses that are numbered and codes, as opposed to the lived experiences of the participants.

Limitations

Limitations were defined for the purpose of this study, as those characteristics of design or methodology that set parameters on the application or interpretation of the results of the study (APA, 2010). This study will rely on the accuracy of the participants (self-reporting) concerning their perceptions of the qualities of their work settings that could potentially play a role in determining whether they experience work engagement or burnout (Maslach et al., 1996) and their ability to answer the questions openly and honestly.

This study was limited to the sample of accountants within the medium sized accounting firm in the southeastern United States. Any other generalization to other accountants throughout the United States will be limited. Previous research has shown that public accountants display high levels of emotional exhaustion during their busy season and these levels typically do not lower during their non-busy season (Law, Sweeney, & Summers, 2008). This in turn, could lead to the time of year when the research is conducted to skew the results.

Summary

This research aimed to provide insights on the correlational relationships between employee burnout and demographic, occupational, and educational information such as gender, age, ethnic origin, marital status, number of children, job title, tenure with organization, length of time in present job, educational attainment, and professional certificates received. A quantitative non-experimental correlational research design was

employed in attaining the research objective. Furthermore, a purposive, convenience sampling technique was utilized in gathering pertinent data through a survey instrument, which comprises of the validated MBI-GS instrument and a researcher-defined demographic, occupational, and educational instrument. Finally, a Pearson's correlation analysis was done to examine each relationship between burnout and each of the proposed demographic variables. The results of the analysis are reported in Chapter 4.

Chapter 4: Results

Introduction

The purpose of this study was to identify what factors affect professional burnout in the accounting profession. Conducting the research allowed the researcher to understand burnout and what causes accounting professionals to experience burnout. It was also hoped that this research would help researchers and practitioners to understand the potential causes of burnout and increase their understanding of the conditions needed to help decrease the likelihood of burnout occurring. Specifically, this study was designed to answer nine research questions. Quantitative data was collected and analyzed to address the research questions.

Description of the Sample

The participants of this study consisted of 80 of the 119 total employees at the accounting firm. The work those 80 employees engage in is primarily accounting functions. The data used in this study consisted of responses on the MBI-GS (see Appendix A) and the Demographic Information Sheet (see Appendix B). Of the 80 employees who are targeted, 27 of the surveys were completed resulting in a return rate of 34%.

Demographic Data

A demographic questionnaire (see Appendix B) asked participants questions regarding demographic information. These questions included gender, age, ethnicity, marital status, # of children, job title, tenure with organization, time in current position, average hours worked per week, highest level of education, graduation date, and any professional certifications. The employee's demographic data was analyzed and

summarized (see Appendix D). The compiled data corresponding to the employee population revealed that of the 27 employees who participated in the study 18 (66.67%) were males and 9 were females (33.33%).

Descriptive statistics was used to analyze the demographic data for the variable age range. Participant's age was divided into five different groups. Group 1 consisted of participants less than 30 years old, Group 2 consisted of participants who were 30-39 years old, Group 3 consisted of participants who were 40-49 years old, Group 4 consisted of participants who were 50-59 years old, and Group 5 consisted of participants 60 years or older. Participants ranging in age 30-39 years old, composed 40.74% of the sample population, 29.63% of the sample participants were 50-59 years old, 14.81% of the sample participants were less than 30 years old, 11.11% were of the sample participants were 40-49 years old, and 3.7% of the participants were over the age of 60. Twenty-five (92.59%) of the sample participants are married and two participants (7.14%) are not married. Eight (29.63%) of the participants sampled have two children, seven (25.93%) of the participants sampled have three children, six (22.22%) of the participants sampled have one child, five (18.52%) of the participants sampled have no children, and one (3.7%) of the sampled participants have four or more children. One-hundred percent of the sample participants identified themselves as white, non-Hispanic. 25 (92.59%) of the participants have a degree and two (7.41%) did not have a degree. Of the 25 sample participants who had a degree, 18 (72%) had both a Bachelor's degree and Master's degree and 7 (28%) had only a Bachelor's degree.

Data regarding the participants' tenure with the organization was summarized in order from the most responses to the fewest. The survey results indicated 11 (40.74%)

have been employed with the organization between 11-20 years, eight participants (29.63%) have been employed with the organization between 1-5 years, five participants (18.52%) have been employed with the organization 6-10 years, two participants (7.41%) have been employed with the organization less than one year, and one participant (3.7%) had been employed with the organization over 20 years.

The results for number of years in their current position with the organization indicated that 10 (37.04%) had been in their current role less than one year, 7 participants (25.93%) had been in their role 1-5 years, 5 participants (18.52%) had been in their current role 11-20 years, 3 participants (11.11%) had been in their current role 6-10 years, and 2 participants (7.41%) had been in their current role greater than 20 years.

Twelve (44.44%) participants work an average of 40-45 hours per week, 11 (40.74%) work an average of 46-50 hours per week, three (11.11%) work an average of less than 40 hours per week, and one (3.7%) works an average of 51-55 hours per week.

Eight (29.63%) of the sample participants graduated over 20 years ago, seven (25.93%) of the sample participants graduated 11-15 years ago, five (18.52%) of the sample participants graduated 5-10 years ago, three (11.11%) of the sample participants graduated 16-20 years ago, two (7.41%) of the sample participants graduated less than 5 years ago, and two (7.41%) of the sample participants did not attend college.

Participants were also asked to answer if they had a professional certification as well as which professional certification they currently had. Twenty-one (77.78%) of the sample participants are certified public accountants, four participants (14.81%) have certifications other than those related to the accounting profession, four participants (14.81%) have no certifications, one (3.7%) of the participants sampled is a certified

management accountant, and one (3.7%) of the participants is a certified financial planner.

Background Information

The data was entered, coded, and analyzed in PSPP, Version 3, for Windows. Descriptive statistics were conducted that yielded tables that summarized the participant's responses. The Maslach survey items were coded that responses of never was given a value of 0, a few times a year or less was given a value of 1, once a month or less was given a value of 2, a few times a month was given a value of 3, once a week was given a value of 4, a few times a week was given a value of 5, and every day was given a value of 6. The higher the score the stronger the tendency for the employee to suffer the effects of burnout (see Table 1).

Table 1

Response Categories for Emotional Exhaustion, Professional Efficacy, and Cynicism on the Maslach Burnout Inventory- General Survey

Response category	Professional Efficacy	Exhaustion	Cynicism
High	0-23	16 or over	13 or over
Moderate	24-29	8-15	6-12
Low	30 or over	0-7	0-5

Note. The numerical values for the professional efficacy subscale are reversed. A score of less than 24 on the professional efficacy subscale indicates a high degree of professional efficacy.

Analysis of Quantitative Data

In this section, an analysis of the Research Questions is given. Results from the research are presented.

Report on Burnout Data Obtained through Maslach Burnout Inventory

To determine whether the employees reported symptoms of burnout, the Maslach Burnout Inventory- General Survey was used. The 16 items of the survey were grouped

into three scales: professional efficacy, exhaustion, and cynicism. Professional efficacy was identified through six items, such as “I can effectively solve the problems that arise in my work.” The exhaustion scale consisted of five items, including, “I feel emotionally drained from my work.” Cynicism was identified by the remaining five questions, one of which was, “I have become less enthusiastic about my work.” All items were scored on a 7-point Likert scale ranging from 0 (never) to 6 (every day). Descriptive statistics were used to understand the data (see Table 2).

Table 2

Mean Scores and Standard Deviations for Maslach Burnout Inventory Subscales

Burnout Scale	<i>M</i>	<i>SD</i>
Professional Efficacy	28.74	6.98
Exhaustion	10.74	7.54
Cynicism	7.70	7.07

Note: Professional efficacy: 0-23 = low, 24-29 = moderate, 30 or over = high, Exhaustion: 0-7 = low, 8-15 = moderate, 16 or over = high, Cynicism: 0-5 = low, 6-12 = moderate, 13 or over = high.

The professional efficacy subscale consisted of six items (5, 7, 10, 11, 12, and 16). The range of possible scores of this component was a minimum of 0 and a maximum of 36. Scores of 23 and below reflect a low amount of professional efficacy, 24-29 reflected a moderate amount of professional efficacy, and scores of 30 and higher reflected a high amount of professional efficacy. The overall mean score for respondents on the professional efficacy subscale was 28.74 (SD=6.98), indicating a moderate degree of professional efficacy. Table 3 shows the respondents' scores on professional efficacy.

Table 3

Mean Scores and Standard Deviations for Professional Efficacy Subscale

Survey item	M	SD
I can effectively solve the problems that arise in my work.	5.41	1.01
I feel I am making an effective contribution to what this organization does.	5.04	1.06
In my opinion, I am good at my job.	5.37	0.69
I feel exhilarated when I accomplish something at work.	4.67	1.04
I have accomplished many worthwhile things in this job.	4.19	1.27
<u>At my work, I feel confident that I am effective at getting things done.</u>	<u>5.22</u>	<u>0.58</u>

Note. $N = 27$; respondents answered on a 7-point Likert scale regarding each burnout factor (0 = never, 6 = everyday).

The Exhaustion subscale consisted of five items (1, 2, 3, 4, and 6). The range of possible scores of this component was a minimum of 0 and a maximum of 30. Scores of seven and below reflected a low amount of professional efficacy, 8-15 reflected a moderate amount of professional efficacy, and scores of 16 and higher reflected a high amount of professional efficacy. The overall mean score for participants on the exhaustion subscale was 10.74 (SD=7.54), indicating a moderate degree of exhaustion.

Table 4 shows the participants' scores on exhaustion.

Table 4

Mean Scores and Standard Deviations for Exhaustion Subscale

Survey item	M	SD
I feel emotional drained from my work	2.70	1.56
I feel used up at the end of the workday.	2.85	1.73
I feel tired when I get up in the morning and have to face another day on the job.	2.41	1.85
Working all day is really a strain from me.	1.33	1.66
I feel burned out from my work.	1.74	1.53

Note. $N = 27$; respondents answered on a 7-point Likert scale regarding each burnout factor (0 = never, 6 = everyday).

The cynicism subscale consisted of five items (8, 9, 13, 14, and 15). The range of possible scores of this component was a minimum of 0 and a maximum of 30. Scores of

five and below reflected a low amount of professional efficacy, 6-12 reflected a moderate amount of professional efficacy, and scores of 13 and higher reflected a high amount of professional efficacy. The overall mean score for participants on the cynicism subscale was 7.70 (SD=7.07), indicating a moderate degree of cynicism. Table 5 shows the participants' scores on cynicism.

Table 5

Mean Scores and Standard Deviations for Cynicism Subscale

Survey item	M	SD
I've become less interested in my work since I started this job.	1.33	1.69
I have become less enthusiastic about my work.	1.74	1.51
I just want to do my job and not be bothered.	2.26	1.91
I have become more cynical about whether my work contributes anything.	1.26	1.53
I doubt the significance of my work.	1.22	1.50

Note. $N = 27$; respondents answered on a 7-point Likert scale regarding each burnout factor (0 = never, 6 = everyday).

Based on the data results, the majority of employees were not burned out; however, there still were suggestions that some of the employees were experiencing some level of burnout. An analysis of the data using the Pearson product-moment correlation coefficients were computed between the predictor and dependent variables. Table 6 shows the intercorrelations among dependent measures (EX, CY, and PE) and the main predictor variables (gender, age, race, status, children, and tenure).

Table 6

Intercorrelations among Burnout Dimensions, Gender, Age, Race, Marital Status, Children, and Tenure with organization (N=27)

Variable	EX	CY	PE	GEN	AGE	RAC	STA	CHI	TEN
EX	1.00	.71	-.30	.24	-.26	NaN	-.24	-.26	-.25
CY	.71	1.00	-.57	-.02	-.31	NaN	-.42	-.11	-.16
PE	-.30	-.57	1.00	.00	.37	NaN	.28	.223	.33
GEN	.24	-.02	.00	1.00	.37	NaN	-.10	-.18	.20
AGE	-.26	-.31	.37	.37	1.00	NaN	.22	.39	.70
RACE	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
STAT	-.24	-.42	.28	-.10	.22	NaN	1.00	.43	.05
CHILD	-.26	-.11	.23	-.18	.39	NaN	.43	1.00	.21
TENURE	-.25	-.16	.33	.20	.70	NaN	.05	.21	1.00

Note. Correlation is very weak at 0-.19, weak at .20-.39, moderate at .40-.59, strong at .60-.79, and very strong at .80-1.00. GEN= Gender, AGE = Age, Race = Race, STAT = Marital Status, Child = Number of Children, TENURE= Tenure with organization.

The Dependent variables (EX, CY, and PE) showed some Intercorrelations with each other. Emotional exhaustion and cynicism levels were positively correlated. EX was negatively correlated with PE. There were also negative correlations between CY and PE. These relationships were expected since higher scores on both EX and CY is related to higher employee burnout, whereas higher scores on PE indicate lower employee burnout (Maslach, 2001).

Correlations between gender and burnout (Research Question 1). Research Question 1 asked the following: Is there a correlation between gender and employee burnout? To address this question the Maslach Burnout Inventory (see Appendix A) was used to obtain burnout levels and Question 1 from the Demographic Information Sheet (see Appendix B) was used to obtain the participants gender (see Table 7). Gender showed weak correlations with EX, a very weak negative correlation with CY, and no correlation with PE. Females demonstrated significantly higher levels of EX than males.

Males averaged higher levels of CY than females. Both males and females scored the same on PE.

Table 7
Responses Regarding Gender (N = 27)

Gender	Frequency	%
Male	18	66.67
Female	9	33.33

Correlations between age and burnout (Research Question 2). The second research question asked the following: Is there a correlation between age and employee burnout? To address this question the Maslach Burnout Inventory (see Appendix A) was used to obtain burnout levels and Question 1 from the Demographic Information Sheet (see Appendix B) was used to obtain the participants age (see Table 8). Age showed weak negative correlations with EX, weak negative correlations with CY, and weak correlations with PE. Participants aged 30 to 39 showed the highest scores of EX followed by participants in the 50 to 59 age range. Cynicism scores were also the highest in participants within the 30 to 39 age group followed 40 to 49 with 50 to 59 in a close third. Personal Efficacy scores were the lowest in the 30 to 39 age group with participants aged less than 30 and 50 to 59 both scoring the second lowest scores.

Table 8

Responses Regarding Age of Participants (N = 27)

Age Range	Frequency	%
Less than 30 years old	4	14.81
30-39 years old	11	40.74
40-49 years old	3	11.11
50-59 years old	8	29.63
60+	1	3.7

Correlations between ethnicity and burnout (Research Question 3). The third research question examined whether ethnicity and employee burnout were correlated? To address this question the Maslach Burnout Inventory (see Appendix A) was used to obtain burnout levels and Question 1 from the Demographic Information Sheet (see Appendix B) was used to obtain the participants ethnicity (see Table 9). No correlations could be established due to the fact that all participants identified themselves as White, non-Hispanic.

Table 9

Responses Regarding Ethnicity (N = 27)

Ethnicity	Frequency	%
White, non-Hispanic	27	100
Hispanic	0	0
Native American or Alaska Native	0	0
Asian or Pacific Islander	0	0
Black, non-Hispanic	0	0

Correlations between marital status and burnout (Research Question 4).

Research Question 4 asked the following: Is there a correlation between marital status and employee burnout? To address this question the Maslach Burnout Inventory (see Appendix A) was used to obtain burnout levels and Question 1 from the Demographic Information Sheet (see Appendix B) was used to obtain the participants marital status (see Table 10). Participants showed a weak negative correlation between marital status and EX, a moderate negative correlation between CY and marital status, and a weak correlation between marital status and PE. Participants who were single scored higher scores than those who were married in EX and CY. Participants who were single also scored lower on PE than those who were married.

Table 10

Responses Regarding Marital Status (N = 27)

Marital Status	Frequency	%
Single	2	7.14
Married	25	92.59

Correlations between tenure and burnout (Research Question 5).

Research Question 5 asked the following: Is there a correlation between tenure with an organization and employee burnout? To address this question the Maslach Burnout Inventory (see Appendix A) was used to obtain burnout levels and Question 1 from the Demographic Information Sheet (see Appendix B) was used to obtain the participants tenure with the organization (see Table 11). Participants showed a weak negative correlation between tenure with the organization and EX, a very weak negative correlation between CY and tenure, and a weak correlation between tenure and PE.

Participants with 6-10 years of service with the organization showed the highest levels of EX. Cynicism scores were the highest with participants who had 2-5 years of service with the organization. The lowest levels of PE were achieved by those participants who had between 11 and 19 years with the organization. Participants who had the longest tenure with the organization, 20 or greater years, showed the lowest burnout scores on EX and CY and the highest on PE.

Table 11

Responses Regarding Tenure with Organization (N = 27)

Tenure	Frequency	%
Response 1 year or less	4	14.81
Employees with 2-5 years	7	25.93
Employees with 6 -10 years	5	18.52
Employees with 11-19 years	9	33.33
Greater than 20 + years	2	7.41

Correlations between time in position and burnout (Research Question 6).

Research Question 6 asked the following: Is there a correlation between the time in current position and employee burnout? To address this question the Maslach Burnout Inventory (see Appendix A) was used to obtain burnout levels and Question 1 from the Demographic Information Sheet (see Appendix B) was used to obtain the participants time in their current position (see Table 12). Participants showed a moderate negative correlation between time in position and EX, a weak negative correlation between CY and time in position, and a weak correlation between time in position and PE. Those in their roles between 1 and 5 years scored the highest on EX and CY with those in the 6 to

10 year range scoring the lowest on PE. Participants who have been in their roles for over 20 years scored the lowest on both EX and CY; however, they scored the highest on PE.

Table 12

Responses Regarding Time in Current Position (N = 27)

Time in Position	Frequency	%
Response less than 1 year	10	37.04
Responses with 1-5 years	7	25.93
Responses with 6 -10 years	4	14.81
Employees with 11-20 years	4	14.81
Greater than 20 years	2	7.41

Correlations between education and burnout (Research Question 7).

Research Question 7 asked the following: Is there a correlation between educational attainment and employee burnout? To address this question the Maslach Burnout Inventory (see Appendix A) was used to obtain burnout levels and Question 1 from the Demographic Information Sheet (see Appendix B) was used to obtain the participants educational background (see Table 13). Participants showed a very weak negative correlation between education background and EX, a very weak correlation between CY and educational background, and a weak negative correlation between marital status and PE. Participants who had only a Bachelor's degree scored higher on EX while those who had both a Bachelor's and Master's degree scored higher on CY. Scores on PE were only separated by 0.17 of a percentage point with those attaining both a Bachelor's and Master's degree scoring lower.

Table 13

Responses Regarding Education Background (N = 27)

Education	Frequency	%
Bachelor's Degree	9	33.33
Bachelor's Degree and Master's Degree	18	66.67

Correlations between certifications and burnout (Research Question 8).

Research Question 8 asked the following: Is there a correlation between professional certifications and employee burnout? To address this question the Maslach Burnout Inventory (see Appendix A) was used to obtain burnout levels and Question 1 from the Demographic Information Sheet (see Appendix B) was used to obtain any professional certifications the participants currently have (see Table 14). Participants showed a weak negative correlation between having a CPA certification and EX, a weak negative correlation between CY and having a CPA certification, and a very weak correlation between having a CPA certification and PE. Participants with a CPA certification scored higher on both EX and CY as well as scored lower on PE.

Table 14

Responses Regarding Professional Certification (N = 27)

Professional Certification	Frequency	%
Certified Public Accountant	21	77.78
Certified Management Accountant	1	3.7
Certified Financial Planner	1	3.7
Other	4	14.81
No Certification	4	14.81

Correlations between working hours and burnout (Research Question 9).

Research Question 9 asked the following: Is there a correlation between average hours worked per week and employee burnout? To address this question the Maslach Burnout Inventory (see Appendix A) was used to obtain burnout levels and Question 1 from the Demographic Information Sheet (see Appendix B) was used to obtain the participants average hours worked per week (see Table 15). Participants showed a weak correlation between amount of hours worked and EX, and a very weak correlation between amount of hours worked and both CY and PE. Participants who worked the most hours scored the highest in all three measures of burnout, EX, CY, and PE. Those working between 40-45 hours per week scored the second highest on EX and CY and the lowest on PE.

Table 15

Responses Regarding Average Hours Worked per Week (N = 27)

Average Hours	Frequency	%
Less than 40 hours	3	11.11
40-45 hours	11	40.74
46-50 hours	11	40.74
Greater than 50 hours	2	7.41

Summary

This chapter presented a statistical analysis of the data to understand the factors that contributed to employee burnout at the targeted organization. The study examined the responses of employees from a convenience sample of accounting firm employees on the MBI-GS and a demographic information sheet. The results from the MBI-GS were analyzed by using descriptive statistics and separated to compare to the participants

demographics. The mean scores, standard deviations, percentages, and frequencies were calculated to describe the sample population. Overall, males composed approximately two-thirds of the sample with females representing one-third of the sample. The oldest participant was 66 years of age (3.7%), with the 40-49 years old age range representing the largest percentage (40.74%). Over 77% of the participants are certified public accountants.

Participants had a mean score of 10.74 on the exhaustion subscale, which represented a moderate score. Based on this score, some of the participants probably felt over exerted and depleted of their emotional and physical resources (Maslach & Leiter, 2008) leading to less drive to face assignments or clients.

The employees at the targeted accounting firm showed moderate levels of cynicism. The mean score was 7.70, indicating employees were moderately showing negative, callous, or excessively detached responses to various aspects of their jobs.

Chapter 5: Discussion

Introduction

Chapter 5 presents a summary of the study, discussion of the results, and conclusion. Included in this chapter are recommendations for the future research and practice in the areas of stress, burnout, and employee engagement based on the research findings.

Several factors can affect employee engagement within organizations including stress and feelings of inefficacy. Accounting professionals face the demanding tasks of interactions with challenging customers and tight deadlines. Previous research has shown that job performance and reduced personal accomplishment are closely related and that an employee's turnover intention is related to emotional exhaustion (Fogarty, Singh, Rhoads, & Moore, 2000). High turnover within the accounting profession can lead to reduced customer satisfaction and the inability to develop relationships with clients. Knowing what makes an employee susceptible to burnout allows organizations to put programs and processes in place where the demographic factors are shown.

The purpose of this study was to determine the variables that lead to professional burnout in accounting professionals. The study also adds to the current literature. Conducting the research allowed the researcher access to the employee's point of view to examine the variables that lead to burnout among accounting professionals. This study addressed nine research questions:

1. Is there a correlation between gender and employee burnout?
2. Is there a correlation between age and employee burnout?
3. Is there a correlation between ethnic origin and employee burnout?

4. Is there a correlation between marital status and employee burnout?
5. Is there a correlation between tenure with an organization and employee burnout?
6. Is there a correlation between time in current position and employee burnout?
7. Is there a correlation between educational attainment and employee burnout?
8. Is there a correlation between professional certifications and employee burnout?
9. Is there a correlation between average hours worked per week and employee burnout?

Summary of the Study

The study relied on quantitative data. The quantitative data was analyzed and presented by means of descriptive statistics. The statistical analysis used for the questions required ranking the means and standard deviations. There was one survey and a demographic questionnaire used for this study. The Maslach Burnout Inventory (MBI) contained 16 Likert scale questions to determine whether or not the participants were reporting symptoms of burnout. The demographic information sheet provided demographic data. The majority of the participants were male (66.67%) and white (100%). Ninety-two percent of the employees reported being married and 81% reported having one or more children. Other demographic factors such as tenure with organization, degree attainment and professional certification status were also taken to understand how they affect burnout.

The data collected in this study revealed if correlations existed between demographic factors and burnout. The data from this study provided indicators for the

accounting firm's senior leadership to help develop ongoing training as it relates to reducing the likelihood of burnout.

Findings

Research Question 1. Research Question 1 of this study addressed if there was a correlation between gender and employee burnout. The current research showed a weak correlation between gender and emotional exhaustion, a very weak negative correlation between gender and cynicism and a very weak correlation between gender and professional efficacy. Guthrie & Jones (2012) found that, "...women and men report similar levels of emotional exhaustion, women report higher levels of reduced personal accomplishment and men report higher levels of depersonalization" (p.391). The current study reported higher level of emotional exhaustion for females and lower levels of cynicism, or depersonalization, as the previous study reported. This could be due to the difference in the types of occupations that were reported. Byrne, Chughtai, Flood, Murphy, & Willis (2013) found that gender did have a significant impact on burnout levels. While the current study did not show significant levels, there were differences between males and females except in professional efficacy; both genders had the same mean. Previous research has shown women experiencing higher levels of burnout than males (Reinardy, 2006). A report from Taiwan concluded males scored higher overall scores on all three scales of burnout (Fan & Chong, 2007). Luk et al.'s (2010) earlier research in the field of education reported that employees who were female had a mean score of 10.17 on EX, 6.47 on CY, and 31.24 on PE compared to 13.44 on EX, 7.67 on CY, and 29.89 on PE for the current study, whereas males scored 22.16 on EX, 8.35 on

CY, and 33.10 on PE compared to 9.83 on EX, 7.89 on CY, and 29.89 on PE on the current study.

Understanding the differences in how burnout can affect men and women differently can help assist in creating better coping mechanisms to assist accountants in dealing with burnout (Guthrie & Jones, 2012). The current study's results show that female employees are more likely to experience emotional exhaustion need a stronger emotional support system from their peers. Reinardy's (2006) research found that women's burnout is often contributed to external factors and men's burnout symptoms stem from internal work factors. External factors that could impact female employees include balancing family obligations with work. The majority of all respondents (81%) indicated having children at home which could cause an impact on external factors. Internal work factors include deadlines, projects, and assignments that could cause stress. Both types of factors could affect either gender to the point of causing burnout.

Research Question 2. Research Question 2 of this study addressed if there was a correlation between age and employee burnout. The current research showed weak negative correlations between emotional exhaustion and cynicism with burnout and a weak correlation between personal accomplishment and burnout. Previous research showed older workers had higher levels of emotional exhaustion and cynicism and lower levels of reduced personal accomplishment (Mukundan & Khandehroo, 2010). When comparing the previous research to the current research, older workers had no significant differences in emotional exhaustion or cynicism, and their levels of personal efficacy were in line with other age groups.

Employers should still remain knowledgeable of the potential for burnout to occur at any age. Understanding that employees could develop high levels of emotional exhaustion and then decrease those levels only to have them rise again may be affected by another variable that was unaccounted for could prepare employers to develop ways to combat this fluctuation in burnout.

Understanding how age and burnout is related is important to determine when in an employee's career it is important to help mitigate the effects of feeling burnout. While employees at any age could experience some effects of burnout, older employees who have worked in the same position or field could feel greater effects.

Research Question 3. Research Question 3 of this study addressed if there was a correlation between ethnic origin and employee burnout. This research question could not be answered since all participants identified themselves as white. Earlier research found that white respondents averaged 19.12 on EX, 6.20 on CY, and 37.01 on PE. Looking at the current research the participants scored 5.70 on EX, 3.63 on CY, and 16.67 on PE, which is well below the findings of previous research. Further research involving multiple races and ethnic cultures would be beneficial to develop a better understanding of any correlations between race and burnout.

The ethnic origin of employee as it relates to burnout is important to understand. In today's global economy, employers are looking for the best talent. With a workforce that could be located anywhere in the world or where employees could come from any ethnic origin, knowing which ethnicities are impacted by burnout can help reduce the effects on an organization. Previous research has shown that often African-Americans

working in the field of accounting are less likely to get the support they need to help reduce the effects of stress or burnout (Reinstein, Sinason, & Fogarty, 2012).

Research Question 4. Research Question 4 of this study addressed if there was a correlation between marital status and employee burnout. The current research showed a weak negative correlation between emotional exhaustion and a moderate negative correlation with cynicism with burnout. The research also showed a weak correlation between personal accomplishment and burnout. Previous research showed no significant link between marital status and burnout levels (Kuruuzum et al., 2008).

The current research showed higher mean scores on EX and CY, and lower scores on PE indicating a possible link between being single and feeling the symptoms of burnout. Often single people lack a strong support system that can counter the effects of burnout when they are away from work. Previous research has shown that a strong network of support outside work can be beneficial to reducing the effects of burnout. However, often employees who are married have obligations outside of work that can lead to an inability to counter the effects of exhaustion or cynicism.

Married employees have an added support system of a spouse. However, not being married does not always eliminate a support network. Previous research has shown that a work-family conflict can occur, often leading to burnout in employees (Wang, Chang, Fu, & Wang, 2012). Married employees experience an increased lack of support but also an increased obligation to balance their lives outside of work.

Research Question 5. Research Question 5 of this study addressed if there was a correlation between organizational tenure and employee burnout. The current research showed a weak negative correlation between emotional exhaustion and a very weak

negative correlation with cynicism with burnout. The current research also showed a weak correlation between personal accomplishment and burnout. Research in the education field has shown significant correlations between teaching experience and burnout with those with less experience experiencing more burnout (Luk et al., 2010).

An employee's tenure with an organization could have different effects on an employee. As their decision making level increases, often burnout symptoms increase as well (Gray-Stanley & Muramatsu, 2011). When working in the same role for many years they can often become complacent in their role, sometimes feeling as if they are no longer adding value or feelings of inefficacy. This also happens for newer employees within an organization as they could have feelings of not contributing to their organization. The current research found that participants with 20 or more years with the organization had the highest levels of efficacy; showing that the longer they were with the organization the more value they felt they were adding to the organization.

Research Question 6. Research Question 6 of this study addressed if there was a correlation between time in current position and employee burnout. The current research showed a moderate negative correlation between emotional exhaustion and a weak negative correlation with cynicism with burnout. The research also showed a weak correlation between personal accomplishment and burnout. Being in roles that provide employees with lack of control have been shown to create dissatisfied or uncommitted employees (Chong & Monroe, 2015).

Employees who are new to their roles within an organization tend to bring excitement to their new jobs. Employees who are recently promoted could feel prepared or not prepared for the role causing stress or other feelings of burnout. These employees

could soon lose that excitement they brought into their new roles. As employees stay in roles for longer periods of time with no career growth their capabilities can grow and their value can be seen throughout the organization.

Research Question 7. Research Question 7 of this study addressed if there was a correlation between educational attainment and employee burnout. The current research showed a very weak negative correlation between emotional exhaustion, cynicism, and personal accomplishment with burnout. Kuruuzum et al., (2008) found that degree level showed no significant effect on burnout. There were no differences in mean scores between participants with only a bachelor's degree, and those with both a bachelor's degree and master's degree.

Employees who attain higher levels of education often experience increased emotional exhaustion due to continued responsibilities. Often employees who obtain higher degrees with little or no time between previous educations tend to never experience any down time. You also have employees who continue higher education while working a full-time position causing them to stay occupied with work or education. No traditional students have feelings of other factors that could contribute to the different symptoms of burnout.

Research Question 8. Research Question 8 of this study addressed if there was a correlation between professional certifications and employee burnout. The current research showed a weak negative correlation between emotional exhaustion and cynicism with burnout. The research also showed a very weak correlation between personal accomplishment and burnout. Those who were not certified scored significantly lower mean scores than those who were certified. Previous research showed that professionals

performing the same jobs in different countries differ in burnout levels (Cieslak et al., 2014). Luk et al.'s (2010) earlier research in the field of education reported that employees who were certified had a mean score of 21.6 on EE, 6 on CY, and 9.10 on PE. The current research had very different findings of 12.52 on EE, 8.90 on CY and 29.67 on PE.

Employees who are certified public accountants tend to engage in more demanding work relationships with their customers. Increased involvement with people that requires working for them often in a financial aspect often is frustrating and emotionally draining (Gingras, De Jonge, & Purdy, 2010) They often have greater responsibilities due to being certified to accomplish greater tasks. They often work in positions that require a greater scope of work and their clients

Research Question 9. Research Question 9 of this study addressed if there was a correlation between average hours worked per week and employee burnout. The current research showed a weak correlation between emotional exhaustion and a very weak correlation with cynicism with burnout. The research also showed a very weak correlation between personal accomplishment and burnout. Employees who worked the most hours each week experienced the highest levels of emotional exhaustion, cynicism, and personal accomplishment. Many previous studies have linked not having a work-life balance to increased levels of burnout among employees (Jacobs, Nawaz, Hood, & Bae, 2012). Chong & Monroe (2015) found that excessive workload, not amount of hours worked, were positively linked to emotional exhaustion.

Mukundan & Khandehroo's (2010) research found that employees who worked the highest number of hours suffered the greatest levels of emotional exhaustion, while

those who would worked the fewest showed the highest levels of cynicism and personal accomplishment. This is consistent with the current research. Emotional exhaustion often occurs from working a high amount of hours. Depersonalization can also occur as a result of increased working hours (Gingras et al., 2010). Not creating the proper work-life balance often increases levels of exhaustion and does not allow proper time to unwind.

Limitations

There were several limitations experienced during this study. One limitation was the sample size. There were only 27 participants in this study; therefore, the accuracy of the data was limited. The research methodology also created a limitation on the study due to the responses being based on a self-reporting technique and were assumed to be factual. The study was also limited by all respondents worked at the same accounting firm; therefore, the outcome of the results may not completely generalize to other populations of accountants.

Recommendations for Practice

Supervisors and employees should work together to discuss the causes and consequences of employee stress and ways to help alleviate that stress. Creating a peer and personal support system, reducing workloads, and allowing more occupational autonomy lead to reduced burnout symptoms (Newton, McLachlan, Willis, & Forster, 2014).

Implications

The following implications originated from the findings of this study relative to the participants identifying the causes of burnout among the employees at the targeted accounting firm. Based on the literature review burnout is common for employees in

professions that require a lot of human interactions. Some of the fields that have been vastly studied have been teachers, nurses, social workers, and students. Those fields showed burnout sources as abnormal work related stress, increased work-loads, poor work conditions, poor working relationships, and no employer trust (Laschinger et al., 2001). The current study's research showed the employees at the targeted accounting firm displayed low levels of the different dimensions of burnout. According to Fogarty et al. (2000), when accountants are overworked, they experience higher levels of exhaustion which can lead to their abilities as an accountant to become affected.

However, despite the symptoms of burnout that could potentially put accountants at risk for burnout, the employees at the targeted accounting firm appeared to be suffering from minimal amounts of burnout. It appeared the accountants were able to find ways to combat emotional exhaustion, cynicism, and inefficacy. The accountants in the study showed a high level on personal accomplishment, helping to add value to the accounting firm and profession in general.

Recommendations for Future Research

Based on the findings of this research, the research should include a larger sample. Different results could be offered from a similar study that includes a larger sample size. The current study only collected data at one time. Future research that includes a longitudinal approach would also be beneficial. This type of approach might provide a better understanding of factors related to accountant burnout as it relates to tax season. Prior research indicates busy accountants during the busy season they experience considerable stress (Jones III, Norman, & Wier, 2010). A study similar to this one including accountants from many different accounting firms through the United States

should be replicated. One of this study's limitations was that only accountants employed at a single accounting firm were included in this study. Replicating this study utilizing a mixed methods design would help detect themes and issues connecting stress, burnout, and employee turnover.

Conclusion

The purpose of this quantitative study was to determine the variables that lead to professional burnout in accounting professionals. Nine research questions were developed to identify correlations between burnout and nine demographic variables. Statistical analysis of the data resulted in nothing stronger than a moderate correlation between any of the variables and the three different dimensions of burnout. Based on the findings, gender had the strongest correlation to emotional exhaustion, age to professional efficacy, and degree level to cynicism. Learning to control the level of stress accountants encounter is vital to their life satisfaction (Ozkan & Ozdevecioğlu, 2012).

To have a greater understanding of how each factor affects the other in creating the symptoms for burnout all factors should be observed. Some demographic factors could potentially affect how the other demographic factors creates or responds to the symptoms of burnout. Emotional exhaustion is a condition which its effects continue to grow over time (Law, 2010).

The participants' views provided information that can help the accounting firm in reducing the underlying factors that contribute to employee stress, burnout, and turnover. Recommendations have been provided to the accounting firm to aid in the development of strategies to help improve or decrease stress, burnout, and the turnover rate based on this study. As long as the accounting firm can continue to provide their employees with

the same working environment, employee burnout should probably not be a cause of worry.

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Appendix A

Maslach Burnout Inventory – General Survey

MBI-General Survey

Instructions: There are 16 statements of job-related feelings. Please read each statement carefully and decide if you ever feel this way about your job. If you never had this feeling, write the number "0" (zero) in the space before the statement. If you have had this feeling, indicate how often you feel it by writing the number (from 1 to 6) that best describes how frequently you feel that way.

How often:	0	1	2	3	4	5	6
	Never	A few times a year or less	Once a month or less	A few times a month	Once a week	A few times a week	Every day
How Often 0-6	Statements:						
1. _____	I feel emotional drained from my work.						
2. _____	I feel used up at the end of the workday.						
3. _____	I feel tired when I get up in the morning and have to face another day on the job.						
4. _____	Working all day is really a strain for me.						
5. _____	I can effectively solve the problems that arise in my work.						
6. _____	I feel burned out from my work.						
7. _____	I feel I am making an effective contribution to what this organization does.						
8. _____	I've become less interested in my work since I started this job.						
9. _____	I have become less enthusiastic about my work.						
10. _____	In my opinion, I am good at my job.						
11. _____	I feel exhilarated when I accomplish something at work.						
12. _____	I have accomplished many worthwhile things in this job.						
13. _____	I just want to do my job and not be bothered.						
14. _____	I have become more cynical about whether my work contributes anything.						
15. _____	I doubt the significance of my work.						
16. _____	At my work, I feel confident that I am effective at getting things done.						

(Administrative use only)

EX: _____ **Cat:** _____ **CY:** _____ **Cat:** _____ **PE:** _____ **Cat:** _____

Appendix B
Demographic Information Sheet

Please check one answer in each numbered set or fill in the blank. Please be assured that all responses will be considered confidential.

1. Gender

- Male
- Female

2. Age

3. Ethnic Origin

- White, non-Hispanic
- Hispanic
- Native American or Alaska Native
- Asian or Pacific Islander
- Black, non-Hispanic

4. Marital Status

- Single
- Married

5. Children

- None
- One
- Two
- Three
- Four or more

6. Job Title

7. Tenure with Organization

8. Time in Current Position

9. Average hours worked per week

10. Post-Secondary Education

- Bachelor's degree in Accounting
- Bachelor's degree in Business
- Bachelor's degree (Other)
- Master in Business Administration
- Other Master's degree

11. Graduation Date

12. Professional Certification

- Certified Public Accountant
- Certified Management Accountant
- Certified Forensic Accountant
- Certified Internal Auditor
- Certified Financial Manager
- Certified Financial Planner
- Other

Appendix B
Survey Participant Letter

Title of Study: A Study of the Factors that Lead to Burnout in the Accounting Profession

Principal researcher:

Stephen N Kervin, PHR
133 Goldenwood Drive
Slidell, LA 70461
(334) 718-5879
skervin@nova.edu

Description of Study: Stephen N Kervin is a doctoral student at Nova Southeastern University engaged in research for the purpose of satisfying a requirement for a Doctor of Education degree in Organizational Leadership. The purpose of the study is to evaluate what factors affect professional burnout in the accounting profession. The study will include a quantitative questionnaire to correlate demographic variables with the effects of burnout.

Risks/ Benefits to the Participant: There will be minimal risk involved in participating in this study. There are no direct benefits for agreeing to participate in this study. Please understand that although you may not benefit directly from the participation in this study, you have the opportunity to provide insight into professional burnout. If you have any concerns about the risks/benefits of participating in this study you can contact the researcher at the number listed above.

Cost and Payments to the Participant: There is no cost for participation in this study. Participation is completely voluntary and no payment will be provided.

Confidentiality: Information obtained in this study is strictly confidential unless disclosure is required by law. All data will remain secured in a locked filing cabinet. Your name will not be present on any survey and therefore cannot be used in the reporting of information in publications or conference presentations.

Participant's Right to Withdraw from the Study: You have the right to refuse to participate in this study and the right to withdraw from the study at any time prior to submitting the survey.

Voluntary Consent by Participant: I have read the preceding participation letter and I fully understand the contents of this document and voluntarily consent to participate in the research study entitled A Study of the Factors that Lead to Burnout in the Accounting Profession. All of my questions concerning the research have been answered. I hereby agree to participate in this research study. If I have any question in the future about this study they will be answered by Stephen Kervin.

I understand that completion and submission of the following questionnaire is evidence that I am agreeing to participate in this study. This consent ends at the conclusion of this study.

Appendix C
Demographic Data Tables

Table 1

Response Categories for Emotional Exhaustion, Professional Efficacy, and Cynicism on the Maslach Burnout Inventory- General Survey

Response category	Professional Efficacy	Exhaustion	Cynicism
High	0-23	16 or over	13 or over
Moderate	24-29	8-15	6-12
Low	30 or over	0-7	0-5

Note. The numerical values for the professional efficacy subscale are reversed. A score of less than 24 on the professional efficacy subscale indicates a high degree of professional efficacy.

Table 2

Mean Scores and Standard Deviations for Maslach Burnout Inventory Subscales

Burnout Scale	<i>M</i>	<i>SD</i>
Professional Efficacy	28.74	6.98
Exhaustion	10.74	7.54
Cynicism	7.70	7.07

Note: Professional efficacy: 0-23 = low, 24-29 = moderate, 30 or over = high, Exhaustion: 0-7= low, 8-15= moderate, 16 or over = high, Cynicism: 0-5 = low, 6-12 = moderate, 13 or over = high.

Table 3

Mean Scores and Standard Deviations for Professional Efficacy Subscale

Survey item	<i>M</i>	<i>SD</i>
I can effectively solve the problems that arise in my work.	5.41	1.01
I feel I am making an effective contribution to what this organization does.	5.04	1.06
In my opinion, I am good at my job.	5.37	0.69
I feel exhilarated when I accomplish something at work.	4.67	1.04
I have accomplished many worthwhile things in this job.	4.19	1.27
At my work, I feel confident that I am effective at getting things done.	5.22	0.58

Note. N = 27; respondents answered on a 7-point Likert scale regarding each burnout factor (0 = never, 6 = everyday).

Table 4

Mean Scores and Standard Deviations for Exhaustion Subscale

Survey item	M	SD
I feel emotional drained from my work	2.70	1.56
I feel used up at the end of the workday.	2.85	1.73
I feel tired when I get up in the morning and have to face another day on the job.	2.41	1.85
Working all day is really a strain from me.	1.33	1.66
I feel burned out from my work.	1.74	1.53

Note. $N = 27$; respondents answered on a 7-point Likert scale regarding each burnout factor (0 = never, 6 = everyday).

Table 5

Mean Scores and Standard Deviations for Cynicism Subscale

Survey item	M	SD
I've become less interested in my work since I started this job.	1.33	1.69
I have become less enthusiastic about my work.	1.74	1.51
I just want to do my job and not be bothered.	2.26	1.91
I have become more cynical about whether my work contributes anything.	1.26	1.53
I doubt the significance of my work.	1.22	1.50

Note. $N = 27$; respondents answered on a 7-point Likert scale regarding each burnout factor (0 = never, 6 = everyday).

Table 6

Intercorrelations among Burnout Dimensions, Gender, Age, Race, Marital Status, Children, and Tenure with organization (N=27)

Variable	EX	CY	PE	GEN	AGE	RAC	STA	CHI	TEN
EX	1.00	.71	-.30	.24	-.26	NaN	-.24	-.26	-.25
CY	.71	1.00	-.57	-.02	-.31	NaN	-.42	-.11	-.16
PE	-.30	-.57	1.00	.00	.37	NaN	.28	.223	.33
GEN	.24	-.02	.00	1.00	.37	NaN	-.10	-.18	.20
AGE	-.26	-.31	.37	.37	1.00	NaN	.22	.39	.70
RACE	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
STAT	-.24	-.42	.28	-.10	.22	NaN	1.00	.43	.05
CHILD	-.26	-.11	.23	-.18	.39	NaN	.43	1.00	.21
TENURE	-.25	-.16	.33	.20	.70	NaN	.05	.21	1.00

Note. Correlation is very weak at 0-.19, weak at .20-.39, moderate at .40-.59, strong at .60-.79, and very strong at .80-1.00. GEN= Gender, AGE = Age, Race = Race, STAT = Marital Status, Child = Number of Children, TENURE= Tenure with organization.

Table 7

Responses Regarding Gender (N = 27)

Gender	Frequency	%
Male	18	66.67
Female	9	33.33

Table 8

Responses Regarding Age of Participants (N = 27)

Age Range	Frequency	%
Less than 30 years old	4	14.81
30-39 years old	11	40.74
40-49 years old	3	11.11
50-59 years old	8	29.63
60+	1	3.7

Table 9

Responses Regarding Ethnicity (N = 27)

Ethnicity	Frequency	%
White, non-Hispanic	27	100
Hispanic	0	0
Native American or Alaska Native	0	0
Asian or Pacific Islander	0	0
Black, non-Hispanic	0	0

Table 10

Responses Regarding Marital Status (N = 27)

Marital Status	Frequency	%
Single	2	7.14
Married	25	92.59

Table 11

Responses Regarding Tenure with Organization (N = 27)

Tenure	Frequency	%
Response 1 year or less	4	14.81
Employees with 2-5 years	7	25.93
Employees with 6 -10 years	5	18.52
Employees with 11-19 years	9	33.33
Greater than 20 + years	2	7.41

Table 12

Responses Regarding Time in Current Position (N = 27)

Time in Position	Frequency	%
Response less than 1 year	10	37.04
Responses with 1-5 years	7	25.93
Responses with 6 -10 years	4	14.81
Employees with 11-20 years	4	14.81
Greater than 20 years	2	7.41

Table 13

Responses Regarding Education Background (N = 27)

Education	Frequency	%
Bachelor's Degree	9	33.33
Bachelor's Degree and Master's Degree	18	66.67

Table 14

Responses Regarding Professional Certification (N = 27)

Professional Certification	Frequency	%
Certified Public Accountant	21	77.78
Certified Management Accountant	1	3.7
Certified Financial Planner	1	3.7
Other	4	14.81
No Certification	4	14.81

Table 15

Responses Regarding Average Hours Worked per Week (N = 27)

Average Hours	Frequency	%
Less than 40 hours	3	11.11
40-45 hours	11	40.74
46-50 hours	11	40.74
Greater than 50 hours	2	7.41

Appendix D

Mean Scores and Standard Deviations of Each MBI Score

Mean Scores and Standard Deviations of Each MBI Score

Survey item	Factor	M	SD
1. I feel emotional drained from my work	Exhaustion	2.70	1.56
2. I feel used up at the end of the workday.	Exhaustion	2.85	1.73
3. I feel tired when I get up in the morning and have to face another day on the job.	Exhaustion	2.41	1.85
4. Working all day is really a strain from me.	Exhaustion	1.33	1.66
5. I can effectively solve the problems that arise in my work.	Professional Efficacy	5.41	1.01
6. I feel burned out from my work.	Exhaustion	1.74	1.53
7. I feel I am making an effective contribution to what this organization does.	Professional Efficacy	5.04	1.06
8. I've become less interested in my work since I started this job.	Cynicism	1.33	1.69
9. I have become less enthusiastic about my work.	Cynicism	1.74	1.51
10. In my opinion, I am good at my job.	Professional Efficacy	5.37	0.69
11. I feel exhilarated when I accomplish something at work.	Professional Efficacy	4.67	1.04
12. I have accomplished many worthwhile things in this job.	Professional Efficacy	4.19	1.27
13. I just want to do my job and not be bothered.	Cynicism	2.26	1.91
14. I have become more cynical about whether my work contributes anything.	Cynicism	1.26	1.53
15. I doubt the significance of my work.	Cynicism	1.22	1.50
16. At my work, I feel confident that I am effective at getting things done.	Professional Efficacy	5.22	0.58

Note. $N = 27$; respondents answered on a 7-point Likert scale regarding each burnout factor (0 = never, 6 = everyday).

Mean Scores and Standard Deviations for Professional Efficacy Subscale

Survey item	Factor	M	SD
5. I can effectively solve the problems that arise in my work.	Professional Efficacy	5.41	1.01
7. I feel I am making an effective contribution to what this organization does.	Professional Efficacy	5.04	1.06
10. In my opinion, I am good at my job.	Professional Efficacy	5.37	0.69
11. I feel exhilarated when I accomplish something at work.	Professional Efficacy	4.67	1.04
12. I have accomplished many worthwhile things in this job.	Professional Efficacy	4.19	1.27
16. At my work, I feel confident that I am effective at getting things done.	Professional Efficacy	5.22	0.58

Note. $N = 27$; respondents answered on a 7-point Likert scale regarding each burnout factor (0 = never, 6 = everyday).

Mean Scores and Standard Deviations for Exhaustion Subscale

Survey item	Factor	M	SD
1. I feel emotional drained from my work	Exhaustion	2.70	1.56
2. I feel used up at the end of the workday.	Exhaustion	2.85	1.73
3. I feel tired when I get up in the morning and have to face another day on the job.	Exhaustion	2.41	1.85
4. Working all day is really a strain from me.	Exhaustion	1.33	1.66
6. I feel burned out from my work.	Exhaustion	1.74	1.53

Note. $N = 27$; respondents answered on a 7-point Likert scale regarding each burnout factor (0 = never, 6 = everyday).

Mean Scores and Standard Deviations for Cynicism Subscale

Survey item	Factor	M	SD
8. I've become less interested in my work since I started this job.	Cynicism	1.33	1.69
9. I have become less enthusiastic about my work.	Cynicism	1.74	1.51
13. I just want to do my job and not be bothered.	Cynicism	2.26	1.91
14. I have become more cynical about whether my work contributes anything.	Cynicism	1.26	1.53
15. I doubt the significance of my work.	Cynicism	1.22	1.50

Note. $N = 27$; respondents answered on a 7-point Likert scale regarding each burnout factor (0 = never, 6 = everyday).