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Relationship between Burnout Syndrome and Accountants Tenure of Office, Level of Professional Education and Health

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Abstract:

Generally speaking, job burnout is a prolonged response to chronic emotional and interpersonal stressors on the job, and is defined by the three dimensions of emotional exhaustion, depersonalization, and reduced personal accomplishment. Job burnout affects all professions including accountancy. But there are not enough studies about the relationship between burnout syndrome and accountant's tenure of office, level of professional education and health. In this point of view, this study examines the relationship between burnout syndrome and accountant's tenure of office, level of professional education and health. The research employed a descriptive cross-sectional study using the Maslach Burnout Inventory, General survey and the General Health Questionnaire were used in all the sections of the Finance Department within Main Campus, Colleges, Student Welfare Authority, University Health Services, and the University of Nairobi Entrepreneurial Services Ltd (UNES). The results indicated the existence of burnout syndrome among accountants at the University of Nairobi. There was statistical significance between level of education and emotional exhaustion. This implied that the professional education and health life of accountants may directly lead to burnout. Further, length of service had no statistical significance on job performance and burnout. Although the results indicate that there was no significant relationship between the length of service and burnout, the prevalence of burnout among accountants largely depend on the individual reaction to the environmental stressors.

1. Introduction

In modern society, quality management and service on the job represent a challenge for individuals and organizations. Therefore, organizations should use strategies to foster healthy work conditions for the workers, with the goal of preventing and protecting the worker from currently pressing problems like work-related stress (Grau-Alberola & Gil-Monte, 2009). Many of the studies related to psychological health of the employed people show that the unsuitable conditions of the work places have negative effects on the mental and psychological health of the workers. This unsuitable condition can even be seen in the family life of the employed people (Demerouti et al., 2005). The pressures and psychological problems related to jobs can cause some bodily and mental consequences on the individuals and in spite of the continuing it may cause job burnout. Job burnout is based on continues pressures and deadly job burnout. It makes the individuals feel like lack of energy and a need for preserving their job position (Rupert & Kent, 2007). Job burnout is often common in the jobs where employees directly spend a lot of time with clients or directly have contacts with their customers like accountancy (Clutterbuck, 2009). Accountants can be classified among those with high prevalence of job burnout since they spend a lot time working to ensure the accuracy and financial health of organizations.

1.1. Concept of Burnout and its Importance

Burnout affects all occupations but is said to be more prevalent in service professions like accounting (Pines & Ronen, 2008). Employees from the service profession are particularly prone to burnout due to the nature of the interpersonal and organizational factors. However, accountants are above-average risk group when it comes to occupational stress (Lu, 2008). Burnout in the accounting profession arises from the stressors that are brought about by the continuous strive to ensure high level of accuracy and clarity of data in the organization. Hasselhorn, van Dam and van Der Heijden (2009) state that accountants tend to leave the profession at a much greater rate compared to other profession because of burnout, and this result in shortage of accountants. Furthermore, this shortage of accountants is associated with poor standards of accountancy and further increase in pressures on the accountants left on the job. According to Hasselhorn et al. (2009) the high turnover of accountants is associated with high workloads, burnout and job dissatisfaction. Therefore, greater understanding of burnout in the accounting profession is very important if standards of work are to improve. Burnout is commonly conceptualized as a tripartite syndrome consisting of the following: emotional exhaustion, depersonalization, and reduced personal accomplishment (Jennings, 2008). Thirkell (2009) define burnout as a syndrome comprised of two components: emotional exhaustion and depersonalization. Burnout is also defined as a "psychological syndrome, in response to chronic job interpersonal stress" (Ashtari et al., 2009). Thus, burnout may represent the chronic prolonged stress, which develops much later than job stress. Bakker et al., (2007), simply defines burnout as a syndrome of exhaustion (that is, energy depletion), cynicism (that is, callous attitudes towards work and others) and reduced professional efficacy. Malkia and Vuorensyrja (2010) define

exhaustion as a deep psychological and physical fatigue often caused by anxiety and or depression. In addition, reduced professional inefficacy occurs along with exhaustion and come about as a result of failure to provide fair, appropriate input at work and in turn this leads to notions of lack of occupational accomplishments. On the other hand, the combination of these two syndrome tends to make the burnout individual to become angry and irritable, and ultimately cynical. A considerable number of studies confirm that burnout is one of the consequences of occupational stress (Ashtari et al., 2009, Ashill et al., 2009, Barnett & McCormick, 2010). Barnett and McCormick (2010) further conclude that intense stress does not necessarily cause burnout, but it can. According to Ashill et al. (2009) burnout is a form of psychological strain resulting from persistent work stress. While chronic occupational stress may cause burnout, not everyone who has stress will have burnout. Burnout usually occurs in those individuals who are highly motivated, in other words, 'you cannot burnout unless you were on fire' (Bennett & McCormick, 2010). The response to occupational stressors and the potential for burnout to develop largely depend on the individual's response to the environment. As a result, not everyone who has similar chronic or intense stress will have burnout.

1.2. Signs and Symptoms of Burnout Syndrome

Burnout is a gradual process that occurs over an extended period of time. The signs and symptoms of burnout are subtle at first, but they get worse as time goes on. Alexander (2009) further states that burnout emanate from the work environment, however not every employee exposed to the same working conditions will experience burnout. Furthermore, there are many risk factors that are positively associated with burnout and they are divided into three groups namely: work environment, demographic variables and personality traits. Alexander (2009) cited one pool of study conducted in the United States of America which demonstrated that high level of burnout was associated with about 50% of accountants considering leaving their jobs. Thus, high turnover of accountants in accountancy settings is closely associated with burnout, and the high turnover in turn directly results in shortages. The accountants that remain will become dissatisfied with the working environment because of shortage. Job dissatisfaction will in turn lead to burnout, and more accountants will leave. Alexander (2009) further cited another survey which was also conducted in USA, and this survey found that about 45% of accountants left the profession because of stress and burnout. The ongoing shortage of accountants is directly related to the high turnover of accountants which in turn results from burnout. Burnout and shortage continue to worsen and escalates to job dissatisfaction which in turn leads to burnout, high turnover and more shortages which further leads to more job dissatisfaction.

1.3. Physical Signs and Symptoms of Burnout

They include; feeling tired and drained most of the time, lowered immunity, falling sick often, frequent headaches, back pain, muscle aches and change in appetite or sleep habits. Emotional signs and symptoms of burnout include; sense of failure and self-doubt, feeling helpless, trapped, and defeated, detachment, feeling alone in the world, loss of motivation, increasingly cynical and negative outlook, decreased satisfaction and sense of accomplishment. Behavioural signs and symptoms of burnout include; withdrawal from responsibilities, isolation of individual from others, procrastinating, (taking longer to get things done), using food, drugs, or alcohol to cope, taking out frustrations on others, skipping work or getting to work late and leaving early.

Many studies have been done in the western countries among the accountants, and have found burnout to be prevalent among the group. In Kenya, few studies have been conducted among the accountants who face various challenges at their work place especially on the relationship between burnout syndrome and accountant's tenure of office, level of professional education and health. Although individual-level variables and their relationship to burnout were looked into in this study, the vast majority of research done on work place suggests strongly that organizational influences, and not individual-level variables, exert the greatest impact on employee work experiences (Griffin, 2007). Evidence from literature (Millson, 2005) indicates that sources of stress among accountants are broad. These sources of stress ultimately predispose to burnout.

1.4. Burnout among Accountants

There are two scenarios unique to accounting that involves stress (Figler, 2004). Job pressures usually include anxiety (fear) over the consequences of making an error in a profession where judgement is required by the nature of ground rules, but judgement that will be second-guessed by many other people, some of whom are incompetent to do so; the never ending volume of work; unreasonable demands for the impossible such as a cut down on our taxes, and 'I don't care, but keep it legal'; complex and even contradictory government regulations and government mandated paper-work; the computer; year-end pressures; and simple overwork.

Sometimes there are special problem for accountants because they are trained professionally to be critical and many do not 'turn of' that job required characteristic when they go home to their families. For success in accounting, being constantly critical of data and its source is a vital necessity, while in terms of human relations, the inability to accept human beings as imperfect usually leads to severe interpersonal problems, and thus stress. It is fascinating to note that accountants operate under normal pressures that intensify when accounting is done in hard economic times. This suggests that stress can be an important accompaniment of accounting practices. Relatively, little attention has been directed at the effects of stress on accounting.

2. General Objective

The objective of the study was to determine the relationship between burnout syndrome and accountant's tenure of office, level of professional education and health.

3. Method

3.1. Research Design

Descriptive cross-sectional study was used as the research design for this study, where a statistical analysis of the variables was tested quantitatively through analysis of the variances between subgroups. The variables that were tested included; perceived stress, experienced or reported strain and coping resources. The study was conducted in all the sections of the Finance Department within Main Campus, Colleges, Student Welfare Authority, University Health Services, and the University of Nairobi Entrepreneurial Services Ltd (UNES).

3.2. Sample

A total of 173 respondents consisting of all accounting staff from the level of finance officer to accounts clerk participated in this study. The respondents in the study are those who voluntarily filled the consent form as an ethical requirement and returned the instrument duly completed within the study period.

3.3. Instruments

Maslach Burnout Inventory-General survey and the General Health and a questionnaire were the study instruments. The Maslach Burnout Inventory-General survey sought information on the respondent's feelings and views on the job and the clients they served. The Maslach Burnout Inventory-General survey manual provided strong support for the reliability and validity of the instruments. The instruments were content validated through a requirement to all the participants to respond to all the items to be included for analysis. The General Health Questionnaire (GHQ) reliability was assessed by internal consistency of the questionnaire reporting Cronbach alpha coefficient. Validity of the instrument was examined by convergent validity performing a correlation between the GHQ and Global Quality of Life Scores which showed satisfactory results. The experts ensured that the instrument measured what they were supposed to measure. Data collected was entered and analysed using SPSS computer software version 11.5 by applying descriptive and inferential statistics.

4. Analysis and Results

This section presents the results of the findings in the tables below:

- Objective 1: Identifying the levels of professional education/health and burnout

	Emotional exhaustion			Depersonalization			Personal accomplishment		
	Mean	SD	95% CI	Mean	SD	95% CI	Mean	SD	95% CI
Certified Public Accountant III (CPA K)	3	3	27	1	0	32	23	5	5
	9.1	9.1	81.8	3	0	97	69.7	15.2	15.2
Certified Public Accountant II (CPA II)	0	3	11	0	0	14	11	2	1
	0	21.4	78.6	0	0	100	78.6	14.3	7.1
Certified Public Accountant I (CPA I)	1	0	10	0	1	10	8	1	2
	9.1	0	90.9	0	9.1	90.9	72.7	9.1	18.2
Kenya Accountants Technician Certificate	1	0	0	0	0	1	1	0	0
	100	0	0	0	0	100	100	0	0
Others not related to accountancy	1	0	2	1	0	2	1	1	1
	33.3	0	66.7	33.3	0	93.9	54.5	27.3	18.2
No professional certificate except academic	3	8	22	2	0	31	18	9	6
	9.1	24.2	66.7	6.1	0	93.9	54.5	27.3	18.2
Total	9	14	72	4	1	90	62	18	15
	9.5%	14.7%	75.8%	4.2%	1.1%	94.7%	65.3%	18.9%	15.8%
Statistical tests	P = 0.043, df = 10, x² = 18.822			P = 0.115, df = 10, x² = 15.481			P = 0.808, df = 10, x² = 6.081		

Table 1

There was statistical significance between level of education and emotional exhaustion ($p=0.043$). There was however no statistical significance with the other components of burnout syndrome. The findings agreed with Alexander (2009) whose survey found that about 45% of accountants in USA left the profession because of stress and burnout. The ongoing shortage of accountants was directly related to the high turnover of accountants which in turn results from burnout. This implies that the professional education and health life of accountants may directly lead to burnout.

- Objective 3: Determining the relationship between duration of employment and burnout syndrome.

Table no.	Variable	Findings in relation to burnout syndrome
1	Length of service	No statistical significance
2	Satisfied job accomplishment	Psychological distress $p = 0.018$
3	Satisfied with job relationships- juniors	Psychological distress $p = 0.002$
4	Opportunity to change to another employer	No statistical significance
5	Workload	No statistical significance
6	Participation in decision making	No statistical significance
7	Freedom to improvement of job performance	Psychological distress $p = 0.006$
8	Verbal aggression to colleague and others	No statistical significance
9	Work alone without interacting with others	Psychological distress $p = 0.049$
10	Job morale rating	No statistical significance
	Family issues that negatively impact on job performance	Burnout ($p = 0.016$) & psychological distress $p = 0.014$

Table 2

Length of service had no statistical significance on job performance and burnout. There was statistical significance between burnout syndrome and having issues outside the work situation that negatively affect work performance ($p = 0.050$). Similarly, the work situation negatively affecting the family ($p = 0.049$).

Although the results indicate that there was no significant relationship between the length of service and burnout, the findings complement Bennett & McCormick (2010) argument that the response to occupational stressors and the potential for burnout to develop largely depend on the individual's response to the environment. As a result, not everyone who has similar chronic or intense stress will have burnout. This therefore means that the prevalence of burnout among accountants largely depend on the individual reaction to the environmental stressors.

5. Discussion

The study found the relationship between burnout syndrome and accountant's tenure of office, level of professional education and health was largely influenced by the following stressors:

1. Work location: the study found that the location of the work environment was significant and was associated with the emotional exhaustion component of burnout ($p = 0.006$). The findings agreed with Shelton et al., (1995) view that geographical location (such as rural/urban) is related to job stress and may lead to burnout.
2. Level of professional and academic education: the level of professional education was found to be associated with the emotional exhaustion component of burnout ($p = 0.043$). Further analysis indicated high statistical significance between burnout versus designation and academic education ($p = 0.001$).
3. Length of service – the study found that the age distribution was more towards 25-36 years- a likelihood that majority of the respondents were in junior positions in employment and in temporary employment status. Although the results indicate that there was no significant relationship between the length of service and burnout, the findings complement Bennett & McCormick (2010) argument that the response to occupational stressors and the potential for burnout to develop largely depend on the individual's response to the environment. As a result, not everyone who has similar chronic or intense stress will have burnout. This therefore means that the prevalence of burnout among accountants largely depend on the individual reaction to the environmental stressors.
4. Workload – the workload in most sections could be described as high especially due to demand for periodical reports such as monthly and quarterly performance returns, rigorous reconciliation of the various books of accounts in order to prepare and present to the university's top management. This placed a heavy workload on the accountants. This suggested that workload is an important factor affecting burnout among accountants at the University of Nairobi.
5. Non-participation in decision making process – the study found out that over half (54%) of the respondents did not participate in decision making that affects their work environment. Spector (1997) has positively linked control over decision making to job satisfaction. There was no statistical significance between participation in decision making that affect work environment and burnout. This perhaps resulted from the fact that 70% of the respondents occupied low positions that performance and overall well-being of people, tasks and outcomes would not be accessed on them.
6. Role ambiguity (having insufficient information about one's role) – the study found that 42.1% of the respondents were not satisfied with their job accomplishment, a quarter had enemies in the work location, preferring to work alone without contacting others, an indicator of job related tension. Finally, a fifth of the respondents reported low job morale. Interestingly, there was no statistical significance between burnout and any of these variables. Lack of clarity about work objectives, expectations and scope of responsibilities, according to Kahn et al., (1964), results in lower job satisfaction, high job-related tension and lower self-esteem. The findings agreed with Margolis et al., (1974) that role ambiguity was associated with depressed mood, lowered self-esteem and life dissatisfaction.
7. Role conflict (conflicting job demands) – role conflict increases due to the greater times demands inflicted upon the role incumbent and which will likely increase incompatibility between work and other time demands such as family responsibilities. The study found that there was statistical significance between burnout and issues outside the work situation

that negatively affects the work performance ($p = 0.050$); and also between burnout and family issues that impact negatively on work performance ($p = 0.016$). Further, there was significant relationship between psychological distress and family issues that impact negatively on work performance ($p = 0.014$). The findings implied that family tensions were associated with depression, turnover intentions and aggression.

8. Relationship at work – the study focused on the nature of relationship in the workplace between (juniors, seniors and colleagues). The findings indicated that, on average, 20% of the respondents were not satisfied with the relationship in the work place. There was no statistical significance between burnout and satisfied relationships between members in the workplace. However, poor relations with juniors had statistical significance with psychological distress ($p = 0.002$). The findings agreed with Kahn et al., (1964) and French and Kaplan (1973) findings that mistrust of co-workers was positively related to high role ambiguity, and thus resulted in inadequate communication, which in turn led to psychological strain symptoms such as low job satisfaction and job-related threat to well-being.
9. Burnout caused by stress factors outside the job environment – external job stress relates to the interfaces between life inside and outside the university that put pressure on the accountant's e.g. family issues, life crises, and financial constraints etc. from the findings of the study, majority of the respondents cited conflict between work and family stemming from lack of sufficient time for leisure and family activities, a situation that has led to suspicion amongst spouses and other family members. The findings agreed with Collins (1993) assertion that, working more hours could only exacerbate the conflict between work and home life.

6. Conclusion

The study attempted to establish the relationship between burnout syndrome and accountant's tenure of office, level of professional education and health. The study established the existence of burnout syndrome among accountants at the University of Nairobi. There was statistical significance between level of education and emotional exhaustion. This implied that the professional education and health life of accountants may directly lead to burnout. Further, length of service had no statistical significance on job performance and burnout. Although the results indicate that there was no significant relationship between the length of service and burnout, the prevalence of burnout among accountants largely depend on the individual reaction to the environmental stressors. A number of factors that included workload, organizational role, and relationship at work, work location and level of professional and academic education were associated with burnout syndrome and the consequent psychological distress. It is therefore likely that, burnout syndrome is one of the causes of problems in service delivery among accountants in Kenya and especially at the University of Nairobi. There is thus a need for urgent intervention by the University of Nairobi and the Institute of Certified Public Accountants as well as other accounting regulating bodies to institute mitigation remedies to deal with the problem.

7. Implications

The study on the relationship between burnout syndrome and accountant's tenure of office, level of professional education and health will lead to the establishment of mechanisms to reduce the burnout rates among accountants at the University of Nairobi. This will finally lead to the establishment of a stress health promotion model that will benefit accountants at the University of Nairobi.

8. Recommendations

Further longitudinal studies on the relationship between burnout syndrome and accountant's tenure of office, level of professional education and health in other organizations in Kenya will create a comparative framework to establish and minimize the impacts of burnout syndrome.

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