A STUDY OF BURNOUT IN CERTIFIED PUBLIC ACCOUNTANTS IN THE SOUTHEAST REGION OF THE UNITED STATES

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ABSTRACT

The purpose of this study was to determine if there are relationships between years of employment, age, size of organization, work environment, salary level, engagement, gender, and burnout levels in certified public accountants in the southeast United States. Two survey instruments were used to administer the questions to participants including Maslach's Burnout Inventory- General Study (MBI – GS) and Moos' Work Environment Scale (WES). The MBI – GS measures respondents' relationships with their work on a scale from engagement to burnout and the WES measures the stressful effects of the work environment on personal functioning and family social resources.

The collected data were analyzed using correlation and regression. The ordinary least squares regression analysis resulted in the independent variables of gender and dissatisfaction with the work environment being positively related to the dependent variable, burnout. This indicates that as these variables effect increase, the dependent variable of burnout will also increase. The independent variables of age and satisfaction with the work environment being negatively related to the dependent variable, burnout. This indicates that as age and satisfaction within the work environment increase the dependent variable of burnout decreases.

DEDICATION

This dissertation is dedicated to my family and friends for their support and encouragement. My adult children remind me that our family never quit a project until it is completed.

ACKNOWLEDGEMENTS

My committee, Dr. Rausch, Dr. Crawford, Dr. Harbison, and Dr. Banks were mentors and guides on this journey. They were enthusiastic about the topic and patient with my writing endeavors throughout this process.

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LIST OF ABBREVIATIONS

CPA, Certified Public Accountant

MBI -GS, Maslach Burnout Inventory – General Study

WES, Work Environment Scale

EE, Emotional Exhaustion

PA, Personal Accomplishment

DE, Depersonalization

AICPA, American Institute of Certified Public Accountants

NASBA, National Association of State Boards of Accountancy

VIF, Variable Inflation Factor

OLS, Ordinary Least Squares

CHAPTER I

INTRODUCTION

Job burnout, a syndrome of chronic exhaustion, cynicism, and inefficacy, is an ongoing problem in work life that distresses employees and weakens the financial performance of organizations (Guthrie & Jones, 2012). Prior research indicates that professionals in accounting endure considerable stress, especially during times of high work demand known as busy season, and as a result, many capable professionals leave public accounting (Jones III, Norman, & Wier, 2010). Stress that affects accountants in a firm may be due to the heavy workload, shortage of time, lack of control, imbalanced responsibilities or authorizations, incompatibility between the values of individuals and the firm, conflict of roles, anxiety about responsibilities, and relationships between individuals (Davis & Newstrom, 1988). While many other professions deal with some stress throughout the year on a regular basis, the above attributes are experienced by accountants working more than 10 hours a day over an extended period leading up to various work deadlines throughout the year (Fogarty, Singh, Gary, & Moore, 2000). The effects are demonstrated not only in their diminished work product but in conflicts with family responsibilities, development of stress related illnesses, and pursuit of leisure activities (Sanders, Fulks, & Knoblett, 1995).

Background to the problem

Accountants are not only affected by the demands of their occupational and personal stress but are also affected by the rapid changes and transformations in the global business world (Ozkan & Ozdevecioğlu, 2013). For example, the demise of the Arthur Andersen accounting firm was a grave reminder that the profession needed to be mindful of changing regulation and oversight of clients in turbulent economic times (Krishnan & Visvanathan, 2008). This and other similar business events during this period led to the passage of the "Sarbanes-Oxley" Act in 2002, which increased and challenged the roles of an accountant by further adding to the accountants' role in oversight and compliance (Lee, J., 2007). These changes, in combination with the more rigorous requirements for taking the Certified Public Accountant (CPA) exam, have also affected the number of staff accountants who are willing and qualified to sit for the exam. These staff accountants are faced with the demands of the workplace while studying for the CPA exam, which has also had new content added (Carpenter & Hook, 2008). This has had a twofold effect on the number of accountants taking and passing the exam and the accounting firms' need for more certified accountants in public accounting.

Statement of the Problem

The effects of burnout on organizations are tremendous in terms of money and time (Jones III et al., 2010). Public accounting firms traditionally follow a cycle of specialized training at each level on the path to becoming a partner or director. The training will include seminar attendance, both to continually update changes in regulations and standards in accounting and to teach the increasing responsibilities at each new level in the firm. Each staff accountant will identify an area of practice that they will specialize in through several years of

practice under senior managers (Collins, 1993). If the professionals choose to leave their position because of burnout or incur health problems from emotional exhaustion, the organization must then find a suitable replacement for the position. This is a loss of time and money invested in that accountant's development and relationships that may have developed with clients.

In addition to the problems caused in the workplace, burnout also negatively impacts the quality of life of the employees (Chughtai, Byrne, & Flood, 2015 2015). It is personally distressing and has been linked to many stress-related physical and mental health occurrences (Rupert, Miller, & Dorociak, 2015). The combination of these burnout outcomes can lead to impaired professional function and reduced competence which raises ethical concerns (Maslach, Schaufeli, & Leiter, 2001). Thus, preventing burnout has implications in personal, professional, and ethical settings.

From a practical standpoint, preventing burnout is a complex process that requires attention from the organization. The process would need to lower emotional exhaustion and cynicism in their personnel, as well as maintaining a sense of personal accomplishment of self-efficacy in their workforce (Rupert et al., 2015). Researchers have found that social support from supervisors is more important than the support from coworkers in moderating the relationship between job stressors and burnout (Maslach et al., 2001). In addition, there has been extensive research in job engagement, the antithesis of burnout. Watson and Tellegen (1985) have considered engagement and burnout to be the two prototypes of employee well-being that are parts of a more comprehensive taxonomy.

Purpose of the Study

The purpose of this study is to determine the effects of certain predictors on the dependent variable of job burnout in certified public accountants. The predictors are: years of employment in the profession, age, size of the organization, work environment, salary, engagement, and gender in certified public accountants (CPAs) throughout the southeastern region of the United States. The Maslach Burnout Inventory - General Study (MBI - GS) and Moos' Work Environment Scale (WES) was used as instruments to survey certified public accountants to examine possible correlations between the variables (Schaufeli & Leiter, 1996). The MBI – GS instrument was developed as an offshoot to the Maslach Burnout Inventory, which focuses primarily on human services occupations (Maslach, Jackson, & Leiter, 1996). The WES was developed by Rudolf Moos to measure the social environments of work milieus (Moos, 2008).

Research questions / Related Hypotheses

The analysis of this study will be focused on the following research questions:

1. Is there a relationship between years of employment and perceived burnout in accountants?

   Hypothesis **-** There will be a significant statistical relationship between years of employment and burnout as measured by the Maslach Burnout Inventory – General Survey in accountants.

2. Is there a relationship between age and perceived burnout in accountants?

   Hypothesis – There will be a significant statistical relationship between age and burnout as measured by the Maslach Burnout Inventory – General Study in accountants.

3. Is there a relationship between the size of the organization and perceived burnout in accountants?

   Hypothesis **-** There will be a significant statistical relationship between the size of the organization and burnout as measured by the Maslach Burnout Inventory – General Study in accountants.

4. Is there a relationship between the work environment and perceived burnout in accountants?

   Hypothesis - There will be a significant statistical difference between the work environment and burnout as measured by the Maslach Burnout Inventory – General Study in accountants.

5. Is there a relationship between salary and burnout in accountants?

   Hypothesis - There will be a significant statistical relationship between salary and burnout as measured by the Maslach Burnout Inventory – General Study in accountants.

6. Is there a difference between engagement and burnout in accountants?

   Hypothesis - There will be a significant statistical relationship between engagement and burnout as measured by the Maslach Burnout Inventory – General Study in accountants.

7. Is there a difference in gender and perceived burnout in accountants?

   Hypothesis – There will be a significant relationship between gender and burnout as measured by the Maslach Burnout Inventory – General Study in accountants.

Rationale for the Study

This study will broaden the body of information in the accounting profession that relates to the occurrence of burnout. The accounting profession requires exceedingly long hours during

busy season, and there is a great deal of stress in performance levels. This atmosphere tends to lead to reduced motivation and effectiveness in many accountants (Hakanen et al., 2013) Burnout has been demonstrated in the research to result in substantial costs for both organizations and individuals because of the connection to turnover, absenteeism, and human considerations (Ciftcioglu, 2011).

Maslach (1982) has suggested that emotional exhaustion is the first phase of job burnout, appearing when work demands become excessive and expend the individual's emotional resources. Increased emotional exhaustion leads to depersonalized or cynical attitudes in the accountant, which is a defensive coping strategy. The depersonalization manifests itself in relationships with peers in the firm and through disinterest in client contact (Maslach, 1982). Additionally, some researchers have suggested that drawing on the equity and expectancy theories, the perception of accountants about their ability to contribute relative to their peers, could negatively influence their personal satisfaction with their performance (Kobussen, Kalagnanam, & Vaidyanathan, 2014).

Finally, recognition of the discrepancy between expected attitudes and actual attitudes leads to a self-assessment of reduced accomplishment (Maslach, 1982). A broader range of demands and resources might be identified by examining various demographic factors and the occurrence of the phases of burnout in accountants. These results might be utilized to prescribe remedial measures within the firm and its leadership team.

Conceptual Framework

Burnout is a syndrome characterized by chronic exhaustion, depersonalization or cynicism, and feelings of reduced personal accomplishment or inefficacy (Hakanen et al., 2013;

Maslach, 2003; Norlund, Reuterwall, Höög, Janlert, & Järvholm, 2015). The central quality of burnout in Maslach's multidimensional theory is exhaustion, which is also the obvious characteristic of this complex syndrome (Maslach et al., 2001). Prior research indicates that professionals in the accounting field experience considerable stress, especially during their busiest work periods, and as a result, many capable accountants leave public accounting which requires finding experienced personnel to replace them (Jones III et al., 2010).

Although exhaustion reflects the stress dimension of burnout, it fails to reflect the crucial aspects of the relationship of people with their jobs (Maslach et al., 2001). Professionals faced with this exhaustion or intense stress will utilize the coping mechanism of distancing themselves emotionally and cognitively from their work (Maslach et al., 2001). Since distancing is such an immediate reaction to exhaustion, a strong relationship between exhaustion and cynicism or depersonalization is found consistently in burnout research, even across a wide range of occupational and organizational settings (Maslach et al., 2001). The third aspect of Maslach's theory is inefficacy or feelings of reduced personal accomplishment (Maslach et al., 2001). In some instances, researchers have found that inefficacy appears to be a function of either exhaustion or cynicism, or a combination of the two (Byrne, 1994; Lee, Raymond T. & Ashton, 1996). See Figure 1.

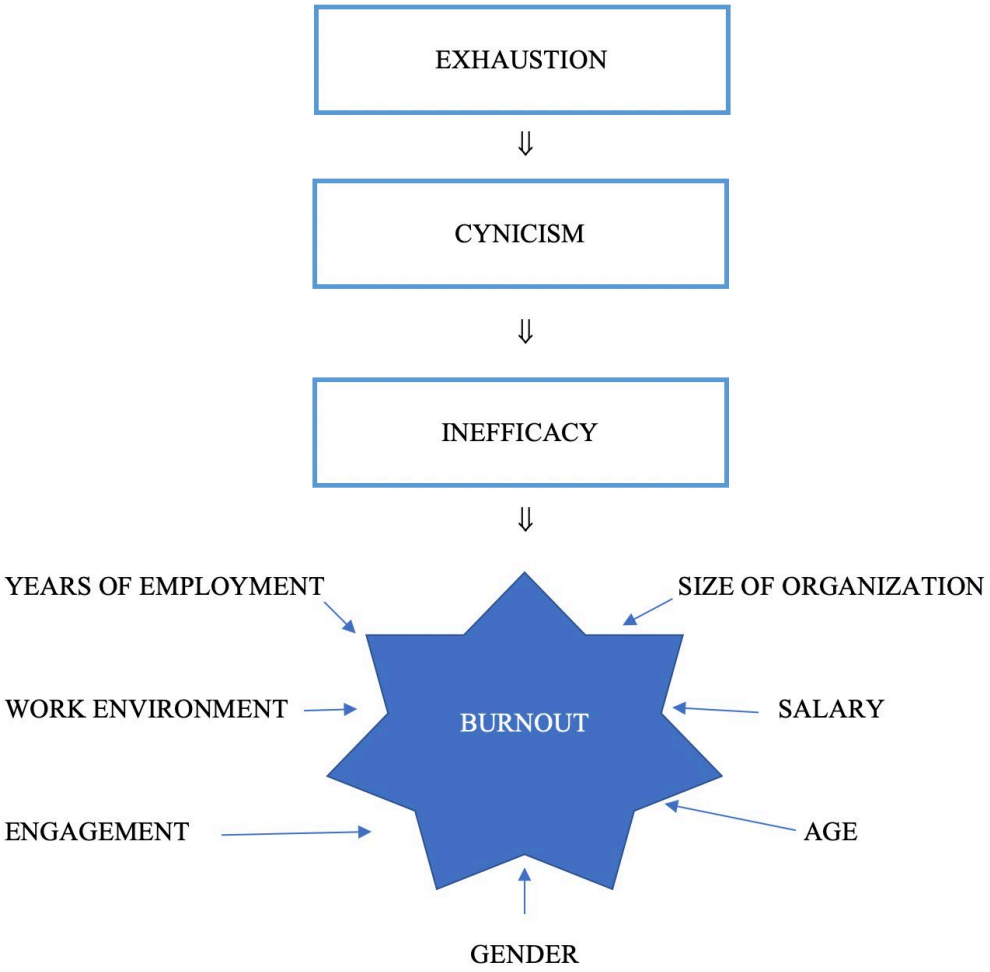

Figure 1 Burnout

Significance of the Study

Some earlier research by Maslach (2003) suggested that a focus on the antithesis of burnout, which is job engagement, may be an alternative to consider in decreasing job burnout. Job engagement would be exhibited by energy, involvement, and a sense of efficacy (Maslach, 2003). The cost of a high employee turnover is detrimental to any firm (Maclean, 2014). This is more apparent as the new generations of professionals enter the work force; there seems to be a shift from monetary motivation to an emphasis on the importance of work-life balance (Maclean,

2014). If this study's results show a relationship between some of the factors of age, gender, years of employment, salary, and engagement to burnout, this will be a starting point for interventions that may help the public accounting firms reduce their high turnover.

Definition of Terms

Burnout - the exhaustion of physical and emotional strength or motivation which consists of three dimensions: emotional exhaustion, reduced personal accomplishment, and depersonalization (Maslach, 2003).

Emotional Exhaustion (EE) – the depletion of psychic energy or the draining of emotional resources (Maslach et al., 2001).

Personal Accomplishment (PA) – the evaluation of one's work with recipients. A negative evaluation is often accompanied by feelings of insufficiency and emotional drain (Schaufeli, Maslach, & Marek, 1993).

Depersonalization (DE) – the development of negative, cynical attitudes toward recipients of one's services (Schaufeli et al., 1993).

Busy Season – a time when accountants commonly face excessive stress, working more than 10 hours per day for an extended period, sometimes for several months. Frequently they encounter demanding deadlines causing conflict between work and family responsibilities as well as little time for leisure activities.
(Fogarty et al., 2000).

Methodological Assumptions

In this study, the assumptions are as follows:

- The Maslach Burnout Inventory – GS is a valid instrument to survey professionals in the public accounting field (Maslach et al., 1996).
- Respondents to the survey will complete the survey honestly and to the best of their ability.
- The response rate to the survey will be adequate.

Delimitations of the Study

Delimitations are the denotations that define the boundaries of the study and the ways in which the findings may lack generalizations (Joyner, Rouse, & Glatthorn, 2013). Delimitations of this study include the following:

- There will be only CPAs from three states included in the survey.
- The CPAs will be all located in the southeast United States.
- To ensure there are enough respondents to collect adequate data to analyze the model.

Limitations of the Study

Limitations of the study include the following:

- Only data collected from CPAs in three states in the southeast will be used in the study. These data may not be generalizable to the entire United States or other states.
- Low response rate for a completed survey.
- Few responses to the demographic question regarding the size of the firm.

CHAPTER II

LITERATURE REVIEW

Introduction

Burnout, a syndrome of chronic exhaustion, cynicism, and inefficacy, is an ongoing problem in work life that distresses employees and weakens the financial performance of organizations (Hakanen et al., 2013; Maslach, 2003; Norlund et al., 2015). Exhaustion characterizes an emotionally drained and physically used up worker, whereas cynicism refers to a distant and callous attitude toward one's job and especially the people with whom one interacts at work (i.e., clients). Lastly, lack of professional efficacy includes feelings of incompetence, uselessness, and lost self-confidence (Maslach et al., 2001).

A central object of controversy surrounding the definition of burnout is its context dependency (Pines, Ayala & Aronson, 1988; Schaufeli et al., 1993). Some researchers report that burnout is context-free and can occur because of chronic difficulties in virtually any aspect of life (Kristensen, Borritz, Villadsen, & Christensen, 2005). Maslach's (Maslach et al.) model presents that burnout is an erosion of engagement with the job, which begins the cycle of burnout. Several researchers have posited that the fundamental cause of burnout is unresolvable stress (Chrousos, 2009; Weber & Jaekel-Reinhard, 2000). This line of reasoning leads to a conclusion that differs from Maslach's model (Schaufeli, Leiter, & Maslach, 2009).

The idea that burnout can develop outside of the workplace can only be found within some minority conceptions of burnout (Pines, Ayala Malach, Neal, Hammer, & Icekson, 2011).

The field dominating, multidimensional concept of burnout is compatible with a generic approach to burnout, making it possible for the Maslach Burnout Inventory to be used to study burnout beyond the occupational context or within a context independent approach (Maslach et al., 1996). The three-factor structure of the MBI-GS proved invariant across all occupational groups although levels of burnout proved different internationally which was consistent with earlier findings (Schutte, Toppinen-Tanner, Kalimo, & Schaufeli, March 2000).

Maslach's Theory

The central quality of burnout in Maslach's multidimensional theory (Maslach et al., 1996) is exhaustion, which is also the obvious characteristic of this complex syndrome. Although exhaustion reflects the stress dimension of burnout, it fails to capture the critical aspects of the relationship people have with their work (Maslach et al., 2001). Exhaustion prompts action for people to distance themselves emotionally and cognitively from their work as a coping mechanism to deal with work overload (Maslach, 2003; Maslach et al., 2001). People will use cognitive distancing by developing an indifference or cynical attitude when they are exhausted and discouraged. Since distancing is such an immediate reaction to exhaustion, a strong relationship between exhaustion and cynicism (i.e., depersonalization) is found consistently in burnout research even across a wide range of occupational and organizational settings (Maslach, 2003; Maslach et al., 2001).

The third aspect of Maslach's theory (2001), inefficacy or reduced personal accomplishment, is problematic in its connection to the other two elements. In some instances, researchers have found that inefficacy appears to be a function of either exhaustion, cynicism, or a combination of the two (Byrne, 1994; Lee, Raymond T. & Ashton, 1996). In some job

contexts, inefficacy appears to develop in parallel with the other two burnout aspects, rather than sequentially (Leiter, 1993). The industrial organization approach presents burnout as a form of job stress and links the concept with job satisfaction, organizational commitment, and turnover (Ciftcioglu, 2011). Thus, it has generally been assumed that burnout decreases job performance, job satisfaction, job commitment, and quality of service, while increasing absenteeism, low morale, and job turnover (Piko, 2006).

Maslow's Hierarchical Theory of Needs and the Self Determination Theory

Abraham Maslow's hierarchical theory of needs remains an influential theory that presents people's basic needs, e.g., safety, biological, security, must be satisfied before they can strive for higher psychological level needs, e.g., self-esteem, personal growth (Maslow, 1943). A more contemporary psychological needs theory called the self-determination theory (SDT) was developed by Deci and Ryan (1985, 2000) which was more concerned by the psychological conditions. SDT proposes that all human beings have three basic psychological needs 1) feelings of autonomy (they are the owners of their behaviors), 2) feelings of competency (they are masterful and effective in their behaviors), and 3) feelings of relatedness (they are part of an important group) (Deci & Ryan, 2000). This theory substitutes assessed financial security, stability of work context, and confidence in the future for Maslow's lower-level needs since most employees are not directly worried about shelter, sleep, and sustenance.

There have been additional studies with SDT by Rasskazova, Ivanova, and Sheldon (2016) using the lower and higher needs variables as predictors of the well-being engagement, commitment, achievement, and intrinsic motivation variables. (Rasskazova, Ivanova, & Sheldon, 2016) Their findings showed that both low-level and high-level psychological needs play a role

in explaining well-being and work engagement while Maslow's theory only implies interactions between lower-level and higher-level needs and not particular needs (Rasskazova et al., 2016). These theories could be a helpful indicator for the prevention of the onset of burnout.

Other theories of burnout

Professionals do not react to the work settings in the same way because they have their own unique qualities that are exhibited in each work environment (Maslach et al., 2001). These personal factors include demographic variables, personality characteristics, and work-related attitudes (Cordes & Dougherty, 1993). Other research evidence suggests that environmental factors, particularly characteristics of the work setting, are more strongly related to burnout than personal or demographic variables (Burke, Shearer, & Deszca, 1984 ; Doğan & Nazlıoğlu, 2010; Maslach & Jackson, 1985). In general, research indicates that the total number of hours worked is positively related to burnout, meaning that professionals who work more are more likely to experience emotional exhaustion and depersonalization of clients (Rupert, Stevanovic, & Hunley, 2009). In addition to hours worked, studies have shown how the time was spent, particularly administrative type paperwork, related to greater levels of emotional exhaustion and lower levels of personal accomplishment (Rupert et al., 2009).

Another facet of burnout research has been the relationship between job conflict or ambiguity at work with burnout, which has received considerable attention (Rupert et al., 2009). Professionals who report having more control of their roles and assignments in their organization experience more job engagement and a greater sense of personal accomplishment (Lee, J., Lim, Yang, & Lee, 2011). The aspects of having personal work governance include work schedule,

scope of work tasks, and other work issues. These components have emerged as significant attributes in reducing the risk of burnout (Rupert et al., 2015).

Support at work has been found to be positively related to personal accomplishment and negatively related to emotional exhaustion (Ackerley, Burnell, Holder, & Kurdek, 1988). Two studies differentiating between supervisor and coworker support found that supervisor support was negatively related to emotional exhaustion and depersonalization and positively related to personal accomplishment (Huebner, 1994). Additional research has indicated that the mediating effects of having trust in one's supervisor positively affected ethical leadership on work engagement and emotional leadership, respectively (Chughtai et al., 2015). Another study looked at solely coworker support and found a relationship to all three burnout dimensions: negatively to emotional exhaustion as well as depersonalization and positively to personal accomplishment (Ben-Zur & Michael, 2007).

Some of the more recent literature suggests that the ability to deal with stress is a soft skill and includes some emotional intelligence (Goldstein, 2014). Oren (2011) suggested that accountants in a firm were characterized by "low levels of autonomy, associated with finding stress unchangeable, which resulted in using inactive coping". Mindfulness has been suggested as an option in relieving stress especially for accountants during their busiest seasons(Almer & Kaplan, 2002; Bressler, Pence, & Bressler, 2021; Carr & Tang, 2010; Hitchcock, 2021).

Millennials in Public Accounting

Another consideration to be examined is the generation that has been entering the workplace known as Generation Y, the Millennial Generation, or the Millennials (Lindquist, 2008). Researchers have identified this generation with certain attributes that included parents

that sheltered their children from disappointment, and experienced feelings of achievement without encountering the typical sacrifice and struggles previous generations have had to meet to reach achievement (George & Wallio, 2017). These attributes may cause some of the millennials to demand individualized one on one treatment in the workplace along with regular and frequent feedback on work performance (Hannay & Fretwell, 2011).

The values of millennials differ from previous generations. Studies have found that millennials place greater value on work/life balance than extrinsic rewards such as salary and promotion (Maclean, 2014). As a result of this, firms must find new strategies for recruiting, mentoring, managing, and retaining employees (George & Wallio, 2017). Millennials have a higher turnover rate than other generations (Wallace & Gaylor, 2012). Several factors influence turnover including stress, burnout, job satisfaction, organizational commitment, tenure, and organizational justice (George & Wallio, 2017).

There has also been a significant drop in the accounting enrollment in some top tier accounting programs (Gabbin, Irving, & Shifflet, 2020). This occurrence has been in the same period that the AICPA and NASBA initiated the CPA evolution, which involves substantial adaptations to the CPA licensing examination (Yeaton, 2020). These changes are in response to the dramatic growth in the volume of accounting and auditing standards as well as the Internal Revenue Code. In addition, this evolved examination will reflect the pervasiveness of technology and the increased skills required by entry-level accountants such as critical thinking skills, advanced problem-solving skills, and strong professional judgment (Yeaton, 2020).

Effects of Ethical Leadership

Previous research has explored the impact of various factors on reducing risks of burnout by increasing professional well-being (Chughtai et al., 2015). The concept of ethical leadership has come to prominence in the burnout field of research because of two factors. First, many high-profile corporate scandals have revealed ethical transgressions by corporate leaders (Ofori, 2009). This affected one of the larger public accounting firms, Arthur Andersen, which was involved in some unethical practices with Enron and was forced to close its 88-year-old firm (Toffler & Reingold, 2004). Secondly, the importance of ethical leadership has been emphasized because empirical research has demonstrated that this form of leadership is related to important follower outcomes such as higher satisfaction and commitment, willingness to report problems to supervisors, greater job dedication, more organizational citizenship behaviors, and improved performance (Walumbwa et al., 2011).

Research suggests that the exhibition of ethical leadership behaviors enables supervisors to establish trust-based relationships with their followers (Brown, Treviño, & Harrison, 2005 2005). These relationships in the workplace can subsequently stimulate work engagement (Chughtai et al., 2015) and reduce emotional exhaustion (Lambert, Hogan, Barton-Bellessa, & Jiang, 2012). Ethical leadership is occasionally criticized because it has a strong conceptual overlap with transformational leadership and authentic leadership (Avolio & Gardner, 2005; Walumbwa, Avolio, Gardner, Wernsing, & Peterson, 2008). Brown and Trevino (2006) concluded that "ethical leadership is clearly related to, but distinct from these other leadership theories" (p. 600). Kalshoven (2011) empirically found that ethical leadership explains additional variances in outcomes beyond that found with other leadership styles. Research has proposed

that to create and maintain a professional workplace that is ethical and engaged, it is imperative to implement strategies to develop ethical leadership (Chughtai et al., 2015).

Covid- 19's effect on the accounting profession

Beginning in March of 2020, Covid-19 emerged in the United States. As a means of countering the spread of this harmful virus, the country encouraged each state to implement a short-term closing of their businesses, schools, and other organizations. This continued until some re-opening of businesses began in June 2020 (World Health Organization, 2020). During this period, the government implemented some new bills aimed at relief for individuals and businesses affected by this pandemic and were tied into their tax returns.

The accounting profession was in their busy season when the coronavirus reached the United States, and this forced the firm's employees to work remotely from their homes. The implications of this were balancing children at home with working, hiring, and training new staff, computer systems that were not suitable for their work, cybersecurity risks, and loss of opportunities to meet with potential new clients (Heltzer & Mindak, 2021). The auditors faced new challenges with losing the ability to go to client offices and working face to face to collect audit information. Without this oversight, there were increased risks that fraud could occur or there would be a lack of full disclosure (Heltzer & Mindak, 2021).

Many accountants found that their jobs had expanded to assisting clients with payroll forgiveness loan applications and tax reporting changes due to economic recovery rebates. Heltzer and Mindak (2021) found in their research that accountants have been left with deficiencies with their productivity and ability to work, and capability to maintain relationships with clients and co-workers.

The most current research that has been published in 2022, studied the statistical significance of age and gender to EE, which is a component of burnout in the accounting profession (Stowe, Sullivan, Self, McCullough, & Byers, 2022). Their results showed that age and EE were negatively correlated and statistically significant. The gender variable and EE were found to be positively correlated but not statistically significant. There was little difference between men and women but there was EE in the group. Additionally, the low adjusted R-square value indicated that additional variables were needed to explain the variance in EE.

Summary of the Literature Review

Burnout is a terrible threat to the accounting community as well as many other business communities. The link between burnout and turnover, decreased productivity, job satisfaction, and physical health issues has only been compounded by the complexity of the business environment and individuals still adjusting after COVID-19. Some accounting firms are transitioning to a more relaxed culture to make millennials more satisfied with their work environment.

Another trend to be concerned about is the decline in college students majoring in accounting. Students are indicating they believe the CPA credential is a long, difficult road with the 150-hour rule and the CPA evolution adjustment on the exam. They feel the value of the credential in the marketplace is in the decline (Gabbin et al., 2020). As the need for CPAs in the public accounting firms continues to grow, the firms need to be able to retain the new hires that they can identify.

CHAPTER III

METHODOLOGY

Population and Sample

The theoretical or target populations for this study include all the participants of interest, specifically all the certified public accountants in the United States. Since it would be difficult to have access to this group, the selected sample comes from a random group of CPAs in three states in the southeast United States which would represent a convenience sample (Gliner, Morgan, & Leech, 2009). The survey will contain some demographic questions because there is a need to see if the sample is representative of the accounting population (Gliner et al., 2009).

Approval to conduct the research was submitted to the Institutional Review Board (IRB) at the University of Tennessee at Chattanooga prior to the start of research (Appendix B). The IRB committee ruled that this study was exempt from further oversight under 45 CFR 46.104(d). The informed consent for participants of the survey was built into the online survey.

Identification of Dependent, Independent, and Classification Variables

This study of burnout in certified public accountants from three states in the southeast United States was done as a quantitative research project. The dependent variable is burnout as it is indicated on the MBI-GS which uses a Likert scale that varies from a zero to 6-point scale depending on the question (Maslach et al., 1996). The 16-item survey has three subscales: exhaustion, cynicism, and professional efficacy (Maslach et al., 1996).

The Work Environment Scale (WES) survey is 90 true and false statements that represent 10 subscales, which are divided into three sets: Relationship dimension, the Personal Growth or Goal Orientation dimensions, and the System Maintenance and System Change Dimension, which assesses employee satisfaction and clarifies expectations and goals of employees (Moos, 2008). For the purposes of this study, only Form R was administered, which contains questions related to the work environment.

There were seven independent variables consisting of years of employment in the profession, age, size of the organization, work environment, salary, engagement, and gender. There were additional demographic questions in the survey that have responses ranging from three to five; for example, gender will have four responses: male, female, nonbinary, and prefer not to answer. The size of the organization had a 5-point scale with one pertaining to less than 25 employees and five pertaining to greater than 200 employees. Each respondent should have scores in each of the subscales and demographic areas. They were studied to see if there is a relationship between these variables and the incidence of burnout shown on the survey. A chart of the dependent and independent variables is in Appendix A.

Instrumentation

The MBI-GS and WES was utilized to administer the survey to CPAs in three states in the southeast United States including Georgia, Tennessee, and Alabama (Maslach et al., 1996). The MBI-GS measures respondents' relationships with their work on a scale from engagement to burnout. Burnout as measured by the MBI-GS is thought to share many of the features of the earlier Maslach Burnout Inventory except it does not focus primarily on the service relationship

but on the performance of work in general (Maslach et al., 1996). This survey contains 16 items and takes approximately five to 10 minutes to complete (Maslach et al., 1996).

The WES was created by Rudolf Moos in the 1970s and measures the stressful effects of the work environment on personal functioning and family social resources (Billings & Moos, 1982). This instrument is composed of three scales: relationship dimensions, personal growth or goal orientation dimensions, and system maintenance and system change dimensions. The purpose of the WES is to measure the participants' perceptions of 10 aspects of their work setting. The survey consists of true/false questions and has three different forms that can be taken alone or together. The time for completing all three sections is approximately one hour (Billings & Moos, 1982). For the purposes of this study, only Form R was administered which contains questions related to the work environment (Moos, 2008).

The surveys were distributed online through Qualtrics, an online survey tool, at a time when accountants were not at peak work hours. The CPAs were from different areas of practice including governmental, public accounting, and industry. The collected data from the survey was coded and prepared for analysis using the Statistical Package for the Social Sciences (SPSS), a statistical analysis tool (Pallant, 2010).

The MBI – GS has been tested by several researchers for factorial validity across nations and occupational groups (Schutte et al., March 2000). The 3-factor structure of this survey proved invariant across occupational groups outside of the human services fields (Schaufeli & Leiter, 1996). Another group of researchers found support for the construct validity of the MBI-GS as well (Kitaoko- Higashiguchi, Nakagawa, Morikawa, & Ishizaki, 2004).

The Moos Work Environment Scale Form R has been used for evaluating workplaces encountering or needing change, monitoring the impact of changes, and promoting the impact of

changes. The test-retest for the Form R and its 10 subscales has shown to be 0.69 for clarity and 0.83 for innovation (Moos, 2008).

Research Design

The research design used was an ordinary least squares regression analysis to examine the relationship of independent variables (i.e., years of employment in the profession, size of the organization, work environment, salary, engagement, age, and gender) to the dependent variable of burnout in the accounting profession (Gliner et al., 2009). External and internal validity were evaluated as the study progressed. These two elements of the study are not interdependent. External validity deals with generalization meaning that samples, measurement variables, can be generalized beyond the study (Gliner et al., 2009). Internal validity will depend on the strength of this study to conclude if there is a relationship between the independent variable causing a change in the dependent variable (Gliner et al., 2009).

Once the data collection through the MBI – GS and WES were completed and coded for SPSS, the research questions that were addressed concerned the existence and relationship between each of the independent variables: years of employment in the profession, size of the organization, work environment, salary, engagement, age, gender, and burnout. One of the variables, work environment, had questions that were worded that a value of true could represent a positive work environment and some questions were worded that a value of true could represent a negative work environment. These variables, work environment positive and work environment negative, were coded using one as a true response representing a negative work environment and false with a value of zero representing a positive work environment (Pallant, 2010).

Each of the variables was analyzed to determine their reliability using the Cronbach's alpha test. Since this study used scales that were previously validated, an exploratory or confirmatory factor analysis was not required (Hair, Black, Babin, & Anderson, 2010). Once the scale was deemed unidimensional, an analysis of Cronbach's alpha was performed to test the reliability of the variables in the study. This score should be greater than 0.70 to be considered reliable. Each of the following constructs passed the Cronbach alpha test and represent a reliable construct: burnout,0.919, engagement, 0.787, and negative work environment, 0.891.

The descriptive statistics were run to ensure that the variables are not violating any of the assumptions that are made by the other tests that were run. This analysis provided summary statistics such as mean, median, range of scores, and standard deviation. This also provided the skewness value, which indicated the symmetry of the distribution, and the kurtosis value, which showed the "peakedness" of the distribution (Pallant, 2010).

Since the dependent variable followed a nearly normal distribution, the ordinary least squares (OLS) regression analysis was used to analyze the variables. The statistical software, SPSS, provided correlations, coefficients, and collinearity diagnostics as well. This information clarified the relationship between the variables and answering the research questions.

Procedures

The primary researcher was able to disseminate the survey, which contained some demographic questions (Appendix C), MBI- GS questions, and Form R of the Moos Work Environment Scale to various groups of CPAs online. This was purposely done after the April 15th individual income tax return deadline so there was recovery time for the accountants after

their busiest time at work. Over six weeks, there were 95 respondents from Tennessee, Georgia, and Alabama.

After the responses were recorded in Qualtrics, the data was downloaded into the SPSS software for analysis. There were 55 respondents that provided all the answers necessary to conduct the regression analysis to test the hypotheses. One of the demographic questions regarding the size of the firm you worked in was not answered completely by most respondents. The question regarding gender had only two of the four choices used, male or female. The age variable had responses from 1 to 5 with higher values representing older age ranges. The experience variable had responses from 1 to 4, where higher variables represent more experience. The salary variable had responses from 2 to 4, where higher values reflect higher salaries. The satisfaction variable had responses from 1 to 4, where higher value reflect a higher satisfaction with the work environment.

Methodological Controls

One of the methodological controls was based on the volunteer nature of research participation. Many possible participants were still not comfortable attending group meetings due to the Covid-19 illness and the opportunity to share the link to the survey was more difficult. Many companies were still allowing work from home arrangements so attendance at professional meetings was not at normal levels.

Another issue that affected this research study was that some participants did not complete enough of the survey to be relevant to statistical analysis. One of the demographic questions regarding the size of the organization was also not completed by a significant number

of respondents. Since this was a voluntary activity, there was not a way to force the answering of every question.

CHAPTER IV

RESULTS AND ANALYSIS

Introduction

This study has analyzed if there was a relationship between the years of employment, size of the organization, work environment, salary, engagement, gender, and burnout. The collected data was analyzed using the SPSS software. The analysis was accomplished by using ordinary least squares regression (OLS) which is a common method for testing the statistical significance of the coefficients for the independent variables relating to the dependent variable, burnout (Pallant, 2010).

Sample Characteristics

The collection of data followed the original methodology explained in Chapter III by using a survey that combined demographic questions, MBI – GS questions, and Moos' WES Form R. The intent was to collect data for the sample regarding the independent variables of years of employment, size of the organization, salary, age, gender, and engagement, and the dependent variable of burnout.

The histogram, for the years of experience in the accounting profession, showed that many of the participants had over 10 years of experience with a mean of 3.2545. The remainder of the participants were spread between more than three years of experience, three to five years of experience, and six to 10 years of experience. Higher values represented more experience.

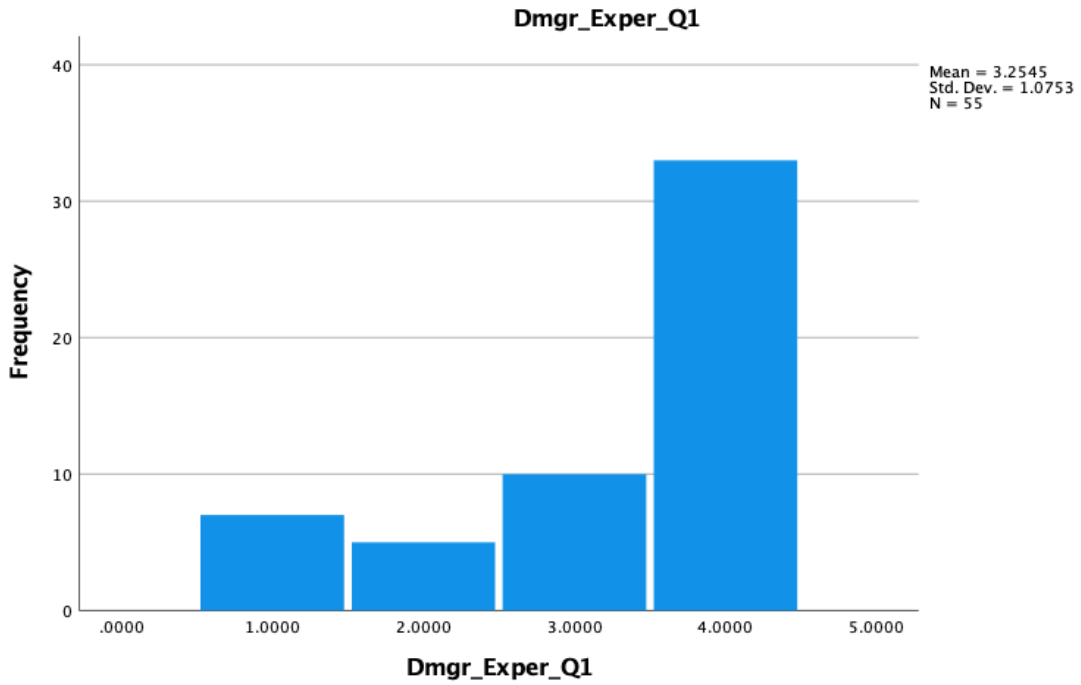

Figure 2 Years of Experience

The independent variable for size of the organization had only 12 respondents, so this was not included in the study. The independent variable for the work environment had a mean of 0.4334 on the 0.8 range, which would fall in the categories of somewhat satisfied and unsatisfied. The work environment could be a contributing problem to employees' perceived burnout with the increased work hours during busy season. This is demonstrated in Figure 3 below.

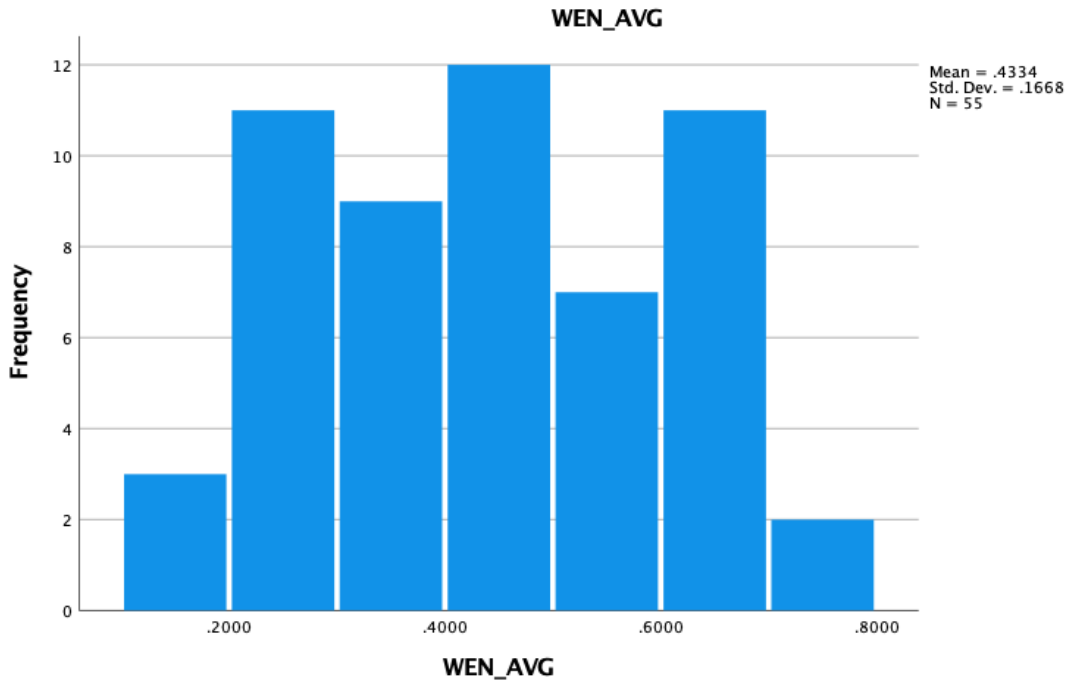

Figure 3 Work Environment

The independent variable of salary showed higher salary levels for many of the respondents as exhibited by Figure 4. The mean is 3.4000 in a range from 1 to 5. This could be because the years of experience of the participants are in the higher range as well. Higher values reflect higher salaries and years of experience. An earlier researcher suggested there has been a shift from monetary motivation to an emphasis on work-life balance (Maclean, 2014).

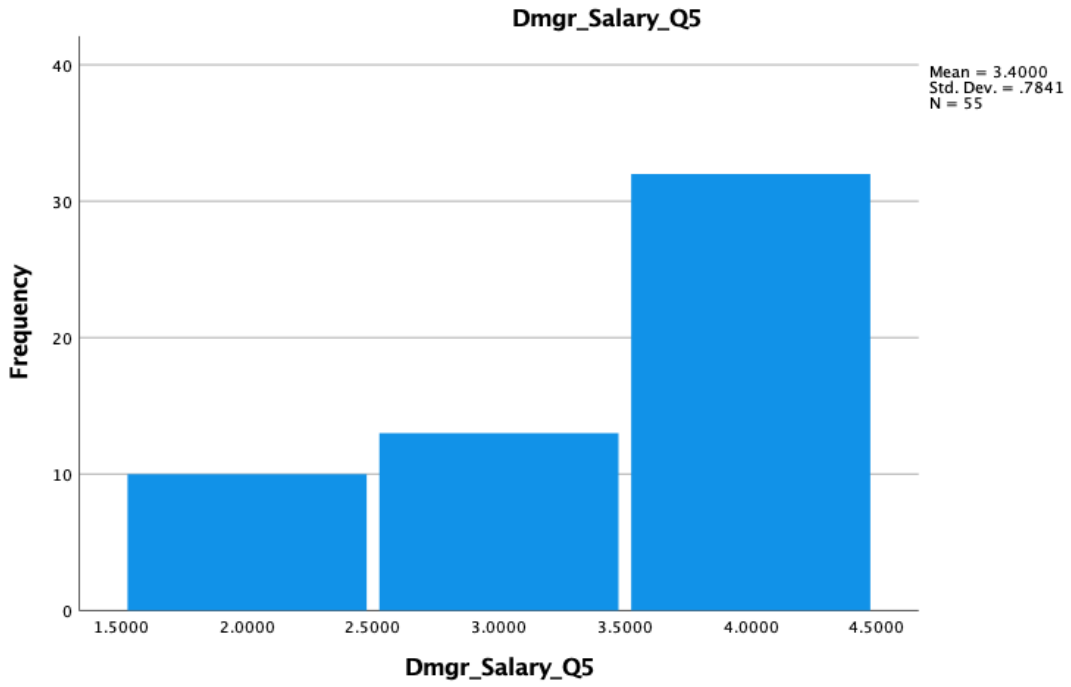

Figure 4 Salary Range

Figure 5 shows the range of the respondents' engagement, having a mean of 5.6879, which would show that there were many people who were not engaged at all. Job engagement has been suggested as the antithesis of burnout by Maslach (2003). The age range of the respondents can be noted in Figure 6. The mean is 2.7091 in a range from 1 to 6, with a higher number meaning an older age. Some research suggests that dealing with stress is a soft skill and requires emotional intelligence which may develop over time (Goldstein, 2014). These characteristics may be indicative of older professionals.

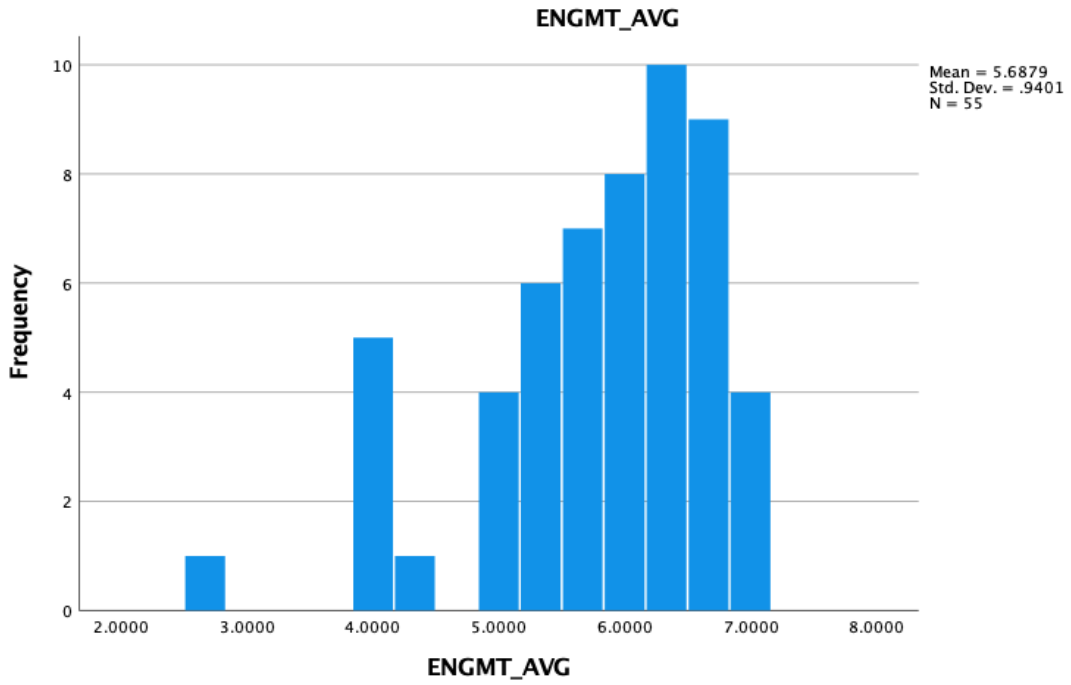

Figure 5 Engagement

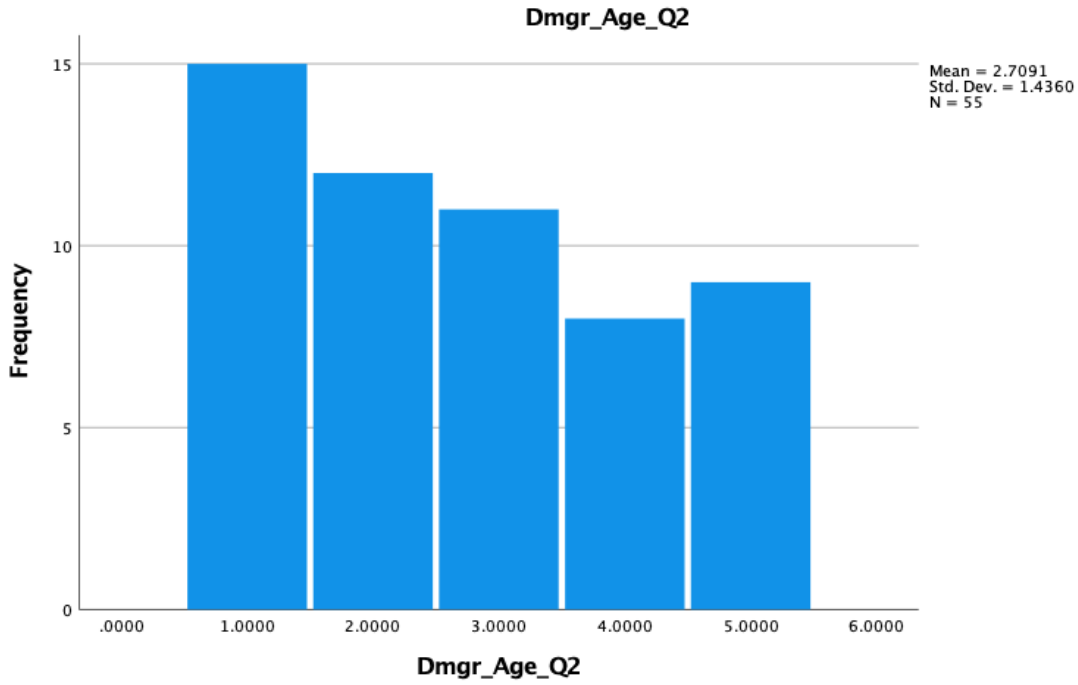

Figure 6 Age

The gender variable was originally coded with four responses including male, female, nonbinary, and prefer not to answer. The respondents chose only male or female. These choices were then coded a value of one for male and a value of zero for female. Figure 7 shows that there were more males than females who responded to the survey.

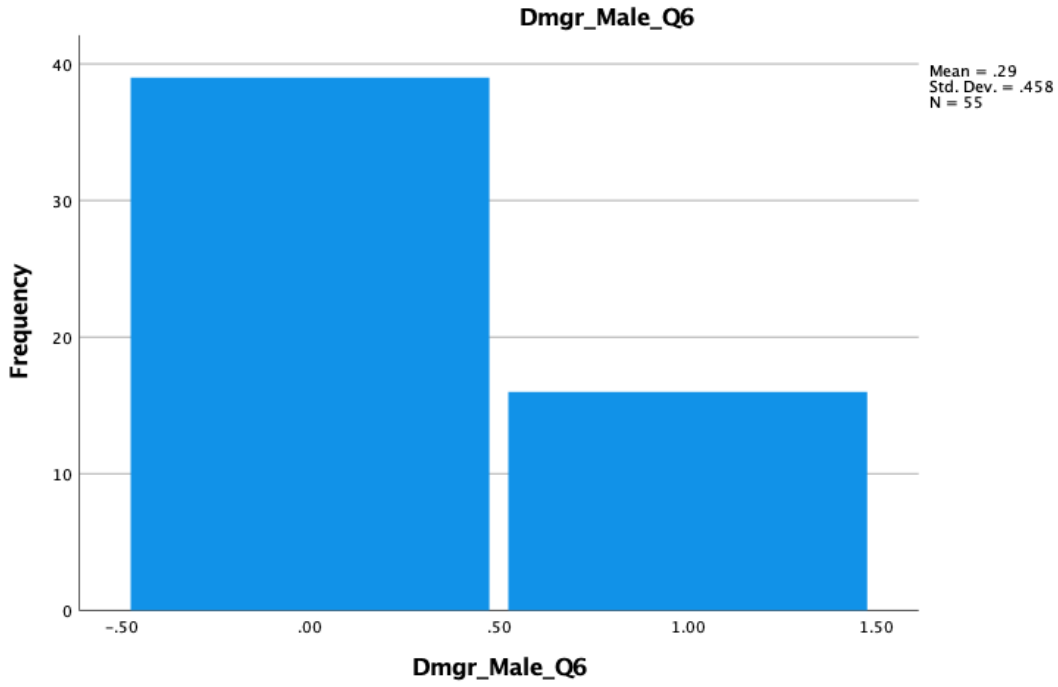

Figure 7 Gender

Data Analysis

Correlation analysis was used to describe the strength and direction of the linear relationship between two variables. Pearson correlation coefficients were analyzed in Table 4 to see if there were negative or positive correlations among the variables, including burnout, age, years of experience, male gender, salary, satisfaction, engagement, and work environment. The expected range should be between -1 and 1 (Pallant, 2020). The model used in this study, which

contained the variables of work environment, age, gender, salary, engagement average, satisfaction, experience, and burnout had an average R value of .815 and a R square of .664 as shown in Table 1, the Model Summary. This showed that the relationship between burnout and the variables had a strong positive correlation. A positive correlation indicated that as the independent variables of age, years of experience, male gender, salary, satisfaction, engagement, and work environment increased, the likelihood of the dependent variable, burnout, would also increase. Since the average R value is closer to 1, this would be a larger contribution to the model (Field, 2000).

Table 1 Model Summary

Model	R	R Square	Adjusted R Square	St. Error of the Estimate	R Square Change
1	.815	0.664	0.613	0.8684	0.664

Multicollinearity was also another factor to be considered before doing the regression analysis. A measure commonly used to determine this is the variance inflation factor (VIF). The VIF measures how much variance of an independent variable is influenced by its interaction with other independent variables. This exists when there is correlation between multiple independent variables in a multiple regression model (Leech, Barrett, & Morgan, 2015). The higher the value, the greater the correlation of the variable with other variables. The highest VIF for this study was 2.865, which is indicated in Table 2. Values of 10 or more are considered very high and potentially adversely affect the regression results. These higher values will indicate how much variance of the estimated regression coefficient is inflated due to collinearity. When there are highly intercorrelated variables in the model, the regression has difficulty separating the contribution of

each predictor resulting in results that are not statistically significant (Pallant, 2020). All the variables including age, experience, male gender, salary, satisfaction, engagement, and work environment used in this study had VIF values ranging from 1.07 to 2.87 indicating that there is not a problem with multicollinearity.

Table 2 Variance Inflation Factor

	Coeff./Value	Sig.	Stars	VIF
Constant	6.14	0.000	***	
Age	-0.26	0.034	*	2.06
Experience	-0.01	0.952		2.87
Male	0.59	0.032	*	1.07
Salary	0.25	0.214		1.75
Satisfaction	-0.90	0.000	***	2.03
Engagement	-0.11	0.493		1.50
Work Environment	2.11	0.032	*	1.81

The next analysis involved interpreting the regression table, which is displayed in Table 3. This table represents whether the independent variables of work environment, age, male gender, salary, engagement, satisfaction, and experience have a significant effect on the dependent variable, burnout. Since the Significance column is less than .05, the model is a significant fit of the data overall. There is a linear relationship between burnout and the combination of the independent variables including work environment, age, male gender, engagement, satisfaction, and experience.

Table 3 Regression Analysis - Model

	Sum of Squares	Df	Mean Square	F	Sig.
Regression	69.903	7	9.986	13.241	<.001[b]
Residual	35.447	47	0.754		
Total	105.350	54			

a. Dependent Variable: Burnout
b: Predictors: (Constant), Work Environment, Age, Male, Salary. Engagement, Satisfaction, Experience

Correlations between the variables were analyzed next to test whether the results differed from zero. The Pearson correlation should range from +1 to -1 with strength of the relationship increasing further from zero. A positive 1 would indicate that the two variables are perfectly positively correlated so as one variable increases, the other variable increases proportionately. A negative 1 would indicate a perfect negative relationship so as one variable increases, the other variable decreases proportionately. Table 4 indicates that burnout had a stronger relationship with work environment, engagement, age, and satisfaction with values of 0.617, -0.447, -0.159, and -0.731, respectively.

The next section of Table 4 relates to the significance of the correlation. If the significance level is less than 0.05 using a one-tailed probability, it would indicate that there is a statistically significant correlation. Burnout had significant correlations with the variables of satisfaction, engagement, and work environment. All of these variables had statistical significance levels of 0.000 which makes them at the highest statistical significance level of <.0001 (Field, 2000). The variables of satisfaction, engagement, and work environment had a robust correlation to the dependent variable of burnout in this study.

Some of the independent variables had correlations with other independent variables. The Pearson correlation coefficient (r) was used to strength and negative or positive relationship between the variables. The sign of the r value indicates the direction of the relationship, with the absolute value showing the strength of the relationship. The values range from -1 to +1 (Pallant, 2020).

Age had a positive correlation with salary level and years of experience, exhibiting a correlation of r =0.401 and 0.708, respectively, on Table 4. The independent variable of years of experience was positively correlated with the other independent variables of age and salary level with a r value of 0.708 and 0.624, respectively. The independent variable of work environment negatively correlated with the independent variables of work satisfaction and engagement with r values of -0.651 and -0.434, respectively. As satisfaction and engagement with work increased, there would be a decrease in the negative work environment. Salary was positively correlated with the age and years of experience variables. Salary would increase as age and years of experience increased. The purpose of Table 4 results is an indication of the linear relationships between the independent variables of age, salary, years of experience, satisfaction, engagement, and work environment.

Table 4 Correlations

		1 Burn-Out	2 Age	3 Yrs. Of Experience	4 Male	5 Salary	6 Satis-faction	7 Engage-ment	8 Work Environ
Pearson Correlation	Burnout	1.000	-0.159	-0.026	0.027	0.143	-0.731	-0.447	0.617
	Age	-0.159	1.000	0.708	-0.010	0.401	-0.071	-0.114	0.042
	Experience	-0.026	0.708	1.000	-0.115	0.624	-0.115	-0.140	0.125
	Male	0.027	-0.010	-0.115	1.000	-0.124	0.177	0.186	-0.159
	Salary	0.143	0.401	0.624	-0.124	1.000	-0.174	-0.246	0.095
	Satisfaction	-0.731	-0.071	-0.115	0.177	-0.174	1.000	0.535	-0.651
	Engagement	-0.447	-0.114	-0.140	0.186	-0.246	0.535	1.000	-0.434
	Work Environ	0.617	0.042	0.125	-0.159	0.095	-0.651	-0.434	1.000
Sig. (1-tailed)	Burnout	1.000	0.123	0.425	0.421	0.149	0.000	0.000	0.000
	Age	0.123	1.000	0.000	0.472	0.001	0.303	0.203	0.380
	Experience	0.425	0.000	1.000	0.201	0.000	0.202	0.154	0.181
	Male	0.421	0.472	0.201	1.000	0.184	0.099	0.087	0.123
	Salary	0.149	0.001	0.000	0.184	1.000	0.102	0.035	0.246
	Satisfaction	0.000	0.303	0.202	0.099	0.102	1.000	0.000	0.000
	Engagement	0.000	0.203	0.154	0.087	0.035	0.000	1.000	0.000
	Work Environ	0.000	0.380	0.181	0.123	0.246	0.000	0.000	1.000

Since the dependent variable, burnout, followed a nearly normal distribution, as shown in Figure 8, the OLS regression analysis was used to complete the model. Several variables were at least 95% significant (2-sided). Some of these variables were positively related meaning they contributed to an increase in burnout, and some were negatively related meaning they contributed to a decrease in burnout. The positively related independent variables consisted of males and dissatisfaction with the work environment. The negatively related independent variables were the age of the CPA and the degree of satisfaction with their work environment. The other independent variables had less than 95% significance including years of experience, salary, and engagement. These results are shown in Table 5 below.

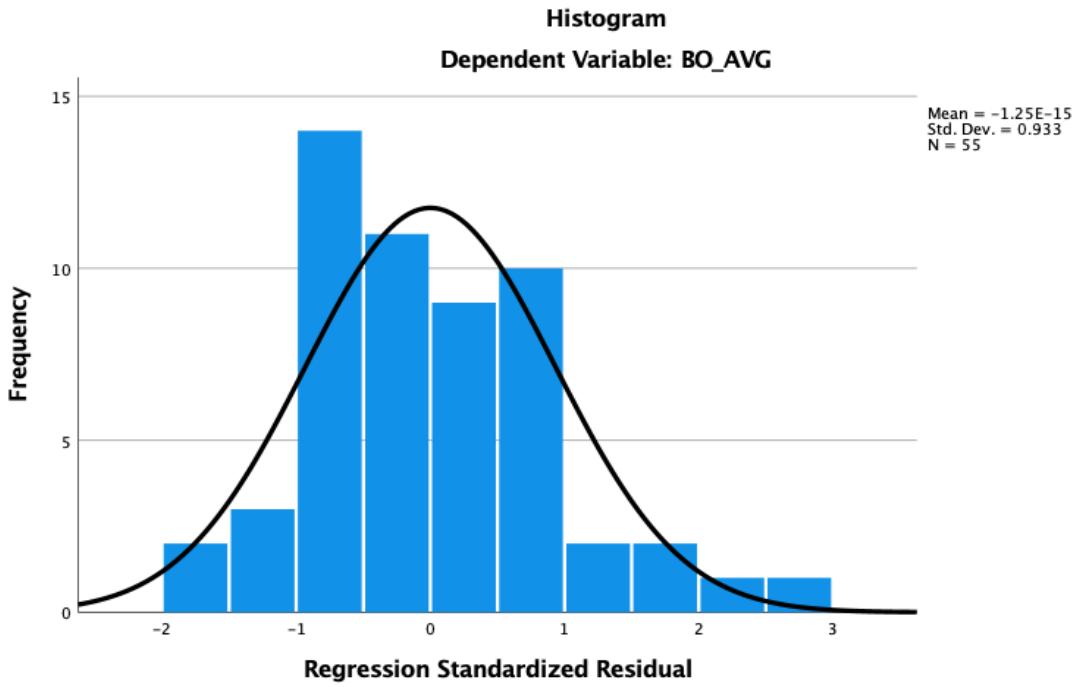

Figure 8 Burnout Curve

Table 5 OLS Regression Model for CPA Burnout

Variable	Coeff. & Sig.
Constant	6.14 ***
Age	-0.26 *
Experience	-0.01
Male	0.59 *
Salary	0.25
Satisfaction	-0.90 ***
Engagement	-0.11
Neg. Work Environment	2.11 *
N=	55
Max VIF	2.87
R-Squared	0.66 ***
Adj. R-Squared	0.61 ***

Two-tailed Significance: *** for $p < 0.001$, ** for $p < 0.01$, "*" for $p < 0.05$, "†" for $p < 0.10$

This model supports three of the research questions addressed in the study. The second question regarding the relationship of the size of the organization and perceived burnout was not included in the analysis because there was such a low survey data collection for that question. There were significant results, both negatively related and positively related to the work environment having a relationship with burnout. These results tie into the research, which suggested that work environment was more strongly related to burnout than demographic variables (Doğan & Nazlıoğlu, 2010; Maslach & Jackson, 1985). Salary level, engagement, and years of experience in the profession did not significantly relate to burnout. Age and gender did significantly exhibit a relationship with perceived burnout. This result was in line with a recent study that found that age and gender were statistically significant to EE, a component of burnout (Stowe, Sullivan, Self, McCullough, & Byers, 2022).

Summary of the Results

The results from the statistical analysis reflect some of the theories detailed in the literature review. Several researchers have suggested environmental factors, particularly characteristics of the work setting, are more strongly related to burnout than personal or demographic variables (Burke et al., 1984; Maslach & Jackson, 1985). Other researchers have suggested that support at work has been found to positively relate to personal accomplishment and negatively relate to emotional exhaustion (Ackerley et al., 1988). The research of Walumbwa (2011) regarding ethical leadership also promotes the anthesis of burnout being engagement, namely, improved performance, higher satisfaction, more commitment, and job dedication. The themes of work environment resound strongly in the results of this study.

CHAPTER V

DISCUSSION AND CONCLUSIONS

The purpose of this study was to determine if there are relationships between years of employment, age, size of the organization, work environment, salary level, engagement, gender, and burnout in CPAs in the southeast United States. This chapter will review the objectives of the study, limitations of the study, summary of the findings, conclusions, and recommendations for future research.

Objectives of the Study

This research study looked at burnout in CPAs in the southeast United States and possible relationships to other independent variables including years of employment, age, size of organization, work environment, salary level, engagement, and gender. These potential correlations could provide some insight into sources of remediation for burnout and its negative aspects affecting the accounting profession. The accounting profession was used as the background for this study since it has many busy seasons in its work cycle and stressful deadlines.

The accounting profession has been faced with many challenges in the past few years that have affected employers as well as the professionals in the organizations. In March of 2020, the United States was faced with Covid-19 which led to remote work becoming a normal operation for business (Heltzer & Mindak, 2021). Not only was there a transition for the accounting

organizations, but there were also new legislation passed including relief acts and tax initiatives to help the country recover. With these added pressures, the accounting profession has seen more challenges in recruiting and maintaining their multi-generational work force. The body of knowledge regarding burnout, specifically in the accounting field, needs more research to cope with the ongoing problems of burnout and recruiting and retaining their professionals.

Limitations of the Study

During this study, there were challenges with the COVID-19 pandemic and accounting tax deadlines which delayed the administration of the survey to the potential respondents. Initially in 2020, an agreement had been made to administer the survey to a large multi-state accounting firm with approximately 300 CPAs. With the delays caused by COVID-19, the contact at the firm retired and the agreement could not be completed. The survey was sent out during the summer of 2022, which was not a peak deadline time and most businesses had returned to more regular operations.

One of the disappointments was that only 97 surveys were submitted and only 55 of those respondents completed the entire survey. The survey instruments that were used were applicable to burnout and work environment but might have been too long for individuals to complete. Perhaps there was a need to continue the survey's administration until there was a more robust sample of completed surveys.

The third research question pertaining to the independent variable of the size of the organization where the respondents worked was only answered by a small number of participants. Due to the small number of responses, this question could not be analyzed with

regards to burnout. This type of question will have to be reviewed for future use so that it can be analyzed for its effect on burnout since there are many accounting firms of varying size.

Summary of the Findings and Connections to the Literature

There were 95 respondents to the combined survey consisting of demographic questions, MBI – GS, and the WES. The demographic questions provided the background and make-up of the respondents while the MBI-GS provided their degree of burnout, and the WES provided the respondents' work environment. Unfortunately, many of the surveys were not fully completed so the 55 respondents who completed the entire survey were used in the analysis of the research questions. There were seven research questions addressed in this study.

- Research Question 1: Is there a relationship between years of employment and perceived burnout in accountants?
- Research Question 2: Is there a relationship between age and perceived burnout in accountants?
- Research Question 3: Is there a relationship between the size of the organization and perceived burnout in accountants?
- Research Question 4: Is there a relationship between the work environment and perceived burnout in accountants?
- Research Question 5: Is there a relationship between salary and burnout in accountants?
- Research Question 6: Is there a difference between engagement and burnout in accountants?
- Research Question 7: Is there a difference in gender and perceived burnout in accountants?

The data collected were analyzed using OLS which tested for statistical significance of the coefficients for the independent variables including years of employment, age, size of the organization, work environment, salary, engagement, and gender relating to the dependent variable, burnout. There was no statistical significance for the years of employment, salary, engagement, and perceived burnout in questions 1, 5, and 6. The response for the research question 3 was not analyzed due to a low answer rate. There could be various reasons for this low response rate including that respondents did not know the size of their organization or that choosing a size might identify their firm in a smaller regional market.

Research questions 2, 4, and 7 were statistically significant, which demonstrated that there was correlation between age, work environment, and gender with perceived burnout. Age has been an area addressed in the more recent research since the accounting field is populated by a multigenerational culture. Maclean (2014) found in his research that millennials place more value on their work/life balance than salary and promotion. This research could also be tied to this study's finding that salary was not statistically significant to burnout. George and Wallio (2017) found that millennials have several attributes such as being sheltered from disappointment and experiencing achievements without encountering struggles such as older generations have had to experience. The older generation CPAs have their challenges with the evolving technology being utilized in the workplace.

The most current research in 2022 found that age was negatively correlated with EE, a component of burnout, and statistically significant (Stowe et al., 2022). They also analyzed the gender variable which they found to be positively correlated but not statistically significant to EE. There was little difference between men and women but the group as a whole correlated to EE (Stowe et al., 2022).

Work environment was a common thread in the burnout research. Maslach et al., (2002) and Cordes and Dougherty (1993) suggested that work environment is experienced differently by professionals who have their own unique qualities and personal factors. Other research evidence indicates that environmental factors are more positively related to burnout than personal and demographic variables (Burke et al., 1984; Doğan & Nazlıoğlu, 2010; Maslach & Jackson, 1985). The type of work that was being performed also related to greater EE and lower levels of accomplishment (Rupert et al., 2015). Administrative type paperwork or having no control over work assignments were found to be contributors to a lack of personal efficacy (Lee, J. et al., 2011). Another factor to be considered in the work environment is the leadership team. Brown, Trevin, and Harrison (2005) indicated that ethical leadership was an aid to establishing trust-based relationships with employees which was found by Chughtai et al., (2015) to stimulate work engagement and reduce EE.

The variables of age and gender had a two-tailed significance of $p < 0.05$ and work environment had a two tailed significance of $p < 0.001$. Additionally, the adjusted R square found in Table 1, the Model Summary, was 0.613. This indicated that 61.3% of the variance in burnout can be predicted by the study's model. The regression analysis found in Table 3 shows an F value of 13.241 which is significant. This indicates that the combination of the variables include age, gender, and work environment significantly predict burnout. These outcomes represent a strong relationship to perceived burnout.

Conclusions

There was a study performed in 2022 that addressed age and gender with emotional exhaustion (EE), which had some statistically significance (Stowe et al., 2022). They found a

negative correlation between age and EE but no significance between gender and EE. As age increased, the coping skills increased, and the level of EE decreased. Although their model was statistically significant, they felt that their low R-square value indicated additional variables were needed to account for the variance in EE.

Emotional exhaustion is one of the components of burnout, so this relates to the current study which found statistical significance with age. The high price of burnout and emotional exhaustion in the accounting profession warrants more research in this area. There are many challenges to the accounting profession beginning even before the millennial accounting majors pass their licensing exams.

There are four generations of CPAs working side by side in the 21st century, Traditionalists, Baby Boomers, Generation X, and Generation Y, with different work ethics, management styles, and technological abilities (Lindquist, 2008). This requires that each age group of CPAs has their own different needs during the busy season to combat the components of burnout. There is a shortage of accounting majors in the colleges so a strong recruitment plan is a necessity for accounting firms along with a push to encourage active older CPAs to delay their retirement (Lindquist, 2008). This study has identified age, work environment, and gender as having a statistically significant relationship with burnout, which links to other research findings (Burke et al., 1984; Lee, J. et al., 2011; Maclean, 2014; Stowe et al., 2022).

Implications for Practice

Many accounting firm management teams are aware of the problems that they face with burnout, especially during their busiest seasons. Any research performed regarding burnout in CPAs will give employers more information about what practices they should include in their

firm training and benefit packages. Many firms are adding yoga classes, training in becoming more resilient, mindset shifts, and sabbaticals (Carr & Tang, 2010; Hitchcock, 2021). These practices have been found to identify and use one's character strengths and cultivate skills to adapt stress.

Sabbaticals are not a practice that is done in the accounting profession, but many firms offer paid time off for working overtime hours or just unpaid time off (Carr & Tang, 2010). Typically, this would be used in the off season and would require approval from the human resource department. These lengthier periods of time off would be restful and recharging. Extended time away from the workplace has been shown to lessen work related stress and improved work engagement (Carr & Tang, 2010).

Many accounting firms are offering flexible work arrangements to their professionals, which has shown to improve job satisfaction, retention, and achieve better work-life balance (Almer & Kaplan, 2002). CPAs on flexible work arrangements have been found to possess lower levels of burnout and stressors. The addition of a mentor at their workplace also reduced the personal accomplishment burnout component. Some professions are utilizing reverse mentoring where the younger professionals assist the older professionals (Kase, Saksida, & Mihelic, 2019). For the younger professionals it could be technology training with the older professionals. This relationship could also be the start of training for the younger professionals in leadership, coping skills with stress, and knowledge in the profession so both participants benefit.

Another pathway could be professional development consisting of developing the protective factors to increase resilience (Hitchcock, 2021). These factors could consist of time management to reduce stress and methods to combat emotional exhaustion and cynicism. This could combine with a mindset shift that focused on the positives rather than the negatives of

employees' performance. Since this study showed significance with age, gender, and work environment, the firms and organizations could investigate why older males coped better with burnout. The accounting profession will continue to have busy seasons, but they will need to help their employees adapt to the components of burnout by some of the above remediations.

Recommendations for Future Study

Research is still needed in the study of burnout and models for coping with its effects on society. As the business world continues to expand globally and technologically, accountants are still searching for life balance. Companies and firms are looking for answers to resolve the dilemmas of busy seasons and constant change in accounting standards to keep their employees well and happy.

Future research should replicate the study methodology with larger samples of accounting firms and expand the study to regional areas and beyond to determine if there are differences by location or demographic composition of the accounting firms studied. Expanding the research to other professional careers that have been previously noted to experience burnout is recommended to enhance modeling and theory building about types of burnout and possible solutions among professions. Because burnout is a growing topic of interest to most organizations in the post-COVID-19 pandemic workplace, solutions to burnout should also be studied and evaluated for their strengths and weaknesses as well as ways and costs to implement burnout-prevention and remediation programs in organizations.

Case studies and teaching notes for the classroom, both undergraduate and graduate, are also recommended as future research projects to alert students, who will be future business leaders, about the signs, symptoms, causes, and solutions to workplace burnout. Research

beyond the scope of business studies should include individuals in medicine and mental health areas to work on pathways to increase resilience and minimize workplace burnout. Similarly, human resource researchers should participate in research studies and include burnout as topics of onboarding for new employees and training for new managers to aid practitioner audiences.

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APPENDIX A

IRB CONSENT

APPENDIX A

THE UNIVERSITY OF TENNESSEE CHATTANOOGA

Jamie Connors <hqt346@mocs.utc.edu>

IRB # 20-119; Exempt Designation letter attached

1 message

UTC, Institutional Review Board <instrb@utc.edu> Mon, Oct 12, 2020 at 8:08 AM To: "Rausch, David" <David-Rausch@utc.edu>
Cc: "UTC, Learning and Leadership" <utclead@utc.edu>, "Connors, Jamie" <hqt346@mocs.utc.edu> To: Jamie Connors, Dr. David Rausch

Cc: David Deardorff, Interim Director
Office of Research Integrity

IRB #: 20-119: A Study of Burnout in Certified Public Accountants in the Southeast Region of the United States Thank you for requesting an IRB exemption determination. Your project listed above has been designated as exempt.

Please find your official UTC IRB exemption determination letter attached. We request that you read it in its entirety and email us at instrb@utc.edu<mailto:instrb@utc.edu> with any questions that arise.

Thank you and best wishes with your research.

Kind regards ,Baley Whary

IRB Coordinator

Office of Research Integrity
Baley-whary@utc.edu<mailto:Baley-whary@utc.edu> Pronouns: She/her

APPENDIX B

IDENTIFICATION AND ANALYSIS OF VARIABLES

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	Variable Label	**Levels of the Variable**	**Scale of Measurement**
Dependent Variable(s)	Burnout – Maslach Burnout Inventory – General Survey	Likert Scale 3,4,5,6, or 7-point scale	Ordinal
Independent Variables	Years working in the accounting profession	4-point scale 1) <3 years 2) 3-5 years 3) -10 years 4) >10 years	Ordinal
	Size of organization	5-point scale 1) <25 2) 6-50 3)51-100 4) 101-200 5)200+	Ordinal
	Work Environment	Satisfied Somewhat Satisfied Unsatisfied Prefer not to answer	Nominal
	Salary range	4-point scale 1) <$40,000 2) $40,000 - $60,000 3) $60,001 - $80,000 4) > $80,000	Ordinal
	Engagement	Fully Engaged Somewhat engaged Not engaged Prefer not to answer	Nominal
	Age	5-point scale 1) 21-29 2) 30-39 3) 40-49 4) 50-59 5)60 or older	Ordinal
	Gender	Male Female Nonbinary Prefer not to answer	Nominal

APPENDIX C

DEMOGRAPHIC SURVEY QUESTIONS

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DEMOGRAPHIC SURVEY QUESTIONS

1. How many years have you worked in the accounting profession?
    - Less than three years
    - Three to five years
    - Six to ten years
    - More than 10 years

2. What is your age?
    - Younger than 25 years old
    - 25 years through 30 years old
    - 31 years through 40 years old
    - 41 years through 50 years old
    - 51 years through 60 years old
    - Older than 60 years old
    -
3. Generally what size of accounting firm or accounting department have you worked most of your time in?
    - Less than 25 persons
    - 26 to 50 persons
    - 51 to 100 persons
    - 101 to 200 persons
    - 200 or more persons

4. What is your level of satisfaction with your work environment?
    - Satisfied
    - Somewhat satisfied
    - Unsatisfied
    - Prefer not to answer

5. What is your salary range?
    - Less than $40,000
    - $40,000 through $60,000
    - $60,001 through $80,000
    - More than $80,000

6. What is your gender?
    - Male
    - Female
    - Nonbinary
    - Prefer not to answer

VITA

Jamie Connors was born in Staten Island, NY, to her parents James and Rita Carr. She was a graduate of the United States Merchant Marine Academy with a Bachelor of Science in Marine Transportation in 1982. Jamie completed her master's in business administration at the University of Central Florida in 1988. She was licensed as a certified public accountant in 1994 and worked in public accounting for 16 years before entering the field of higher education. She is currently the Associate Dean in the Wright School of Business at Dalton State College and teaches accounting.