

A QUANTITATIVE EXAMINATION OF THE RELATIONSHIP BETWEEN PERCEIVED
BURNOUT AND JOB SATISFACTION IN CERTIFIED PUBLIC ACCOUNTANTS

by

Tanya A. Haddad

Doctoral Dissertation Submitted in Partial Fulfillment of the Requirements for the
Degree of Doctor of Business Administration

Liberty University

December 2017

Abstract

Burnout in accounting is a significant problem that has numerous impacts on organizational effectiveness. Job burnout is the result of prolonged exposure to workload pressure and excessive job demands. As accounting professionals work in a fast-paced and regulated environment, it is important to better understand whether burnout is related to job dissatisfaction within the industry. Employee dissatisfaction can adversely affect organizational change, impacting job performance, turnover intentions, and work attitudes. Organizations need to recognize the negative impacts of burnout in accounting and address ways to increase job satisfaction and workplace productivity. The purpose of this quantitative research was to investigate the relationship between perceived burnout and job satisfaction in Certified Public Accountants (CPAs) in California. Survey data were collected using Maslach's Burnout Inventory and the Minnesota Satisfaction Questionnaire, and correlational analysis was used to examine the relationship between the three dimensions of burnout and job satisfaction. The results of this research support earlier research, indicated by a statistically significant negative relationship between exhaustion and job satisfaction, and also between cynicism and job satisfaction. The results further indicated a statistically significant positive relationship between perceived professional efficacy and job satisfaction. This research may encourage organizational leaders to implement business policies that promote human resource management practices designed to alleviate burnout, improve job satisfaction, and promote retention of CPAs.

Keywords: Burnout, Job Satisfaction, Certified Public Accountants, California

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Dedication

To Almighty God, who provides true motivation and wisdom in life. He is my strength, comfort, and peace.

Acknowledgments

My deep gratitude to my committee chair, Dr. Eric Richardson, for his support, enthusiasm, insight, and inspiration. You always knew what it would take to ensure my success. I appreciate the rigorous learning opportunity provided by Liberty University's Doctor of Business Administration program, and I am thankful for all the positive encouragement I received from Dr. Gene Sullivan. I am grateful to Dr. Valerena Candy for her research expertise and instruction – you pushed me to engage my mind and become a better researcher.

I wish to thank my Mom and Dad, and my three siblings, for always believing in me and supporting my educational dreams. My completion of this research could not have been possible without the endless support of my loving husband, Nadeem Haddad, who made sacrifices to give me the time to write my dissertation and encouraged me to never give up on my doctoral journey. Special thanks to the CPA participants who provided the data needed for this research. My sincere thanks for all the blessings I have received to pursue my academic and professional aspirations!

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Section 1: Foundation of the Study

The field of accounting is multifaceted and complex. In this ever-changing field, accounting professionals are responsible for serving many stakeholders by providing accurate and timely financial information that is useful for decision-making purposes. As the industry continues to grow, it needs motivated, qualified, and skilled individuals who can build continuing public trust in the profession. A certified public accountant (CPA) adds value to organizations by applying technical accounting knowledge and demonstrating strong client relations. However, the demands of the profession can result in job burnout, affecting an employee's willingness to perform optimally in the workplace. In the high-profile field of accounting, CPAs must experience meaningful work and job satisfaction to make greater contributions to decision-making in business enterprises.

Background of the Problem

Job satisfaction is critical to organizational success. Job satisfaction involves an individual's attitude towards work and is a critical factor in business because organizations are more likely to outperform competitors when employees experience higher levels of job satisfaction (Fields, 2002). There are many antecedents to organizational excellence, yet job dissatisfaction can facilitate negative organizational outcomes (Sawitri, Suswati, & Huda, 2016). Researchers have indicated that job satisfaction is negatively linked to job turnover, and voluntary turnover can be harmful to organizational success because it causes a disruption in team dynamics and business performance (Fields, 2002; Mello, 2015). Turnover may lead to higher staffing and training costs, and excessive turnover may also have an impact on employee morale (Chong & Monroe, 2015; Herda & Lavelle, 2012).

The accounting sector is service-oriented and requires a high level of concentration, precaution, and attention (Aykan & Aksoylu, 2015). Accountants play an important role in society by providing financial, tax, and attestation services to organizations. Key stakeholders rely on accounting information to facilitate decision making, and investor confidence in organizational reporting is supported by the work of accountants (Lan, Okechuku, Zhang, & Cao, 2013). Accountants are knowledge experts who are required to expend effort to provide superior customer service and valuable benefits to the organizations they serve (Aykan & Aksoylu, 2015). CPAs must maintain expert knowledge of laws and regulations set forth by the Internal Revenue Code and U.S. Generally Accepted Accounting Principles (GAAP).

The accounting environment is complex and highly regulated by tax law and prescriptive standards. CPAs must exhibit excellent client relations, while also balancing the necessity to gather information, evaluate facts, and apply professional judgment relevant to accounting guidelines and assumptions (Boyle, Mahoney, Carpenter, & Grambo, 2014). The accounting profession operates in a dynamic environment, and the requirements of the Sarbanes-Oxley (SOX) Act of 2002 have imposed greater demands on the accounting function to include internal control implementation and federal compliance assessments (Henry & Hicks, 2015).

Accountants may often face long hours and excessive workloads, which can contribute to job burnout. Maslach (1998) described job burnout as a person's chronic response to prolonged job stress, while Maslach, Schaufeli, and Leiter (2001) defined job burnout as a "prolonged response to chronic emotional and interpersonal stressors on the job" (p. 397). Accountants experience workplace stressors that may impede levels of job satisfaction leading to increased turnover intentions (Fogarty, Singh, Rhoads, & Moore, 2000; Herda & Lavelle, 2012). Understanding the relationship between job burnout and job satisfaction in accounting professionals is important

given the role of employee satisfaction in advancing customer satisfaction and promoting success in organizations (Plenert, 2012).

Problem Statement

The problem to be addressed is that accounting professionals who work in the field of tax and audit experience intense workload pressure, which impacts levels of job satisfaction (Pradana & Salehudin, 2015). Job satisfaction impacts employee performance, turnover, and job attitudes, with satisfied employees outperforming dissatisfied employees (Lan et al., 2013). Chong and Monroe (2015) found that emotional exhaustion, one dimension of the job burnout concept, significantly affects job dissatisfaction in junior accountants. Chong and Monroe (2015) recommended future research on the impact of job burnout in CPAs. Time-sensitive and excessive job demands can create a stressful work environment for CPAs. Extended levels of job stress may result in burnout while long-term job stress may be harmful to employee health and organizational productivity (Kingori, 2015).

Burnout can impact organizational outcomes. Burnout in accounting professionals has been positively correlated with turnover intentions (Fogarty et al., 2000; Herda & Lavelle, 2012), and accounting firms have experienced high employee turnover (Chong & Monroe, 2015). Turnover has been recognized as a key concern in the contemporary workplace due to the expensive cost, employee downtime, and new-hire replacement and training efforts (Chong & Monroe, 2015; Dysvik & Kuvaas, 2010). It is critical for organizations to recognize the negative impacts of burnout and address ways to increase job satisfaction and productivity to overcome the consequences of turnover in the accounting profession.

Purpose Statement

The purpose of this non-experimental, quantitative research was to examine the relationship between perceived components of burnout and job satisfaction in certified public accountants in California. The independent variable was perceived burnout and the dependent variable was job satisfaction. Components of burnout were measured with the Maslach Burnout Inventory (Maslach & Jackson, 1986) and job satisfaction was measured with the Minnesota Satisfaction Questionnaire (Dawis, Lofquist, & Weiss, 1968). Burnout was defined as an employee's response to prolonged job stress. Job satisfaction was generally defined as an employee's harmonious relationship with the working environment.

CPAs were defined as individuals who have passed the Uniform Certified Public Accountant Examination and have met the educational and experience requirements prescribed by the state of California. Population contact information consisting of email addresses was obtained from the California Society of CPAs. The method of collection is explained in greater detail in the description of the nature of the study.

Nature of the Study

This research was well suited to the quantitative method because the hypotheses were tested using data obtained from two numerical-based instruments: Maslach's Burnout Inventory (MBI) and the Minnesota Satisfaction Questionnaire (MSQ). Both survey instruments contained Likert scales and were designed to facilitate quantitative research. A common method of data collection used in quantitative research is survey methodology as it is suitable to inquire, analyze, and measure population responses based on statistical patterns found in numeric data (McCusker & Gunaydin, 2015; Quick & Hall, 2015). The quantitative method protects against research bias and allows the research findings to be generalized and replicated (Creswell, 2014).

Creswell (2014) indicated that quantitative research is helpful in examining relationships among variables in order to test an objective or hypothesis, and this research examined the correlation between two distinct variables; perceived burnout and job satisfaction. A correlational design was used to determine if there was a statistically significant relationship between the independent variable, job burnout, and the dependent variable, job satisfaction.

Aside from a correlational design, researchers may use quasi-experimental, experimental, and descriptive designs in quantitative research. Although the quantitative method uses inferential or statistical analysis to describe a population and understand relationships in the data, it can also be used to identify the causal impact of variables through experimental design (Stangor, 2011). Quasi-experimental and experimental designs test for causality, with the independent variable being manipulated in the latter (Flannelly & Jankowski, 2014). This research did not involve the exploration of causal inferences, nor did it call for the manipulation of environmental factors through experimental design. A descriptive design is primarily used to observe and describe population characteristics but does not necessarily explore relationships among variables (Zikmund, Babin, Carr, & Griffin, 2013). This research was designed to examine the relationship between variables utilizing a correlational design.

The qualitative method is designed to allow researchers to make interpretations of the data collected in order to understand the meaning of the research problem (Creswell, 2014). McCusker and Gunaydin (2015) stated that while qualitative research can be used to explore and reveal deep contextual information, this method generally generates words as opposed to numbers which some argue render it less precise. The quantitative method can promote unbiased results through the use of closed-ended questions. The qualitative method, however, often involves the utilization of open-ended questions, interviews, and focus groups to obtain opinions

of research participants (Zikmund et al., 2013). These solicited opinions are then interpreted through inductive reasoning based on the researcher's personal meaning (Creswell, 2014).

A mixed method was not selected for this research because the qualitative component was not suitable to achieve the research objectives. The mixed method has increased in popularity over the past decade and involves the use of philosophical assumptions and the tandem integration of both research methods (Cameron, 2011; Creswell, 2014). The mixed method could involve an initial statistical analysis followed by subsequent interviews to probe deeper into meaning, which may unlock new areas of inquiry (Onwuegbuzie & Poth, 2015). Integrating the two approaches can provide pragmatic findings to address multifaceted research questions but is time-consuming and costly (McCusker & Gunaydin, 2015). After considering the time constraints and budgetary resources, the mixed approach was not selected for this research.

Research Questions

The following research questions were used to examine the correlation between perceived burnout and job satisfaction in CPAs.

Research Question 1: Is there a relationship between exhaustion and perceived job satisfaction in Certified Public Accountants?

Research Question 2: Is there a relationship between cynicism and perceived job satisfaction in Certified Public Accountants?

Research Question 3: Is there a relationship between professional efficacy and perceived job satisfaction in Certified Public Accountants?

The corresponding null (H_0) and alternative (H_A) hypotheses were developed to quantify the relationship between burnout and job satisfaction in CPAs.

Hypotheses

H₀1: There is no statistically significant relationship between exhaustion and perceived job satisfaction in Certified Public Accountants (CPAs).

H_A1: There is a statistically significant relationship between exhaustion and perceived job satisfaction in Certified Public Accountants (CPAs).

H₀2: There is no statistically significant relationship between cynicism and perceived job satisfaction in Certified Public Accountants (CPAs).

H_A2: There is a statistically significant relationship between cynicism and perceived job satisfaction in Certified Public Accountants (CPAs).

H₀3: There is no statistically significant relationship between professional efficacy and perceived job satisfaction in Certified Public Accountants (CPAs).

H_A3: There is a statistically significant relationship between professional efficacy and perceived job satisfaction in Certified Public Accountants (CPAs).

Theoretical Framework

This research investigated the extent to which job dissatisfaction is continuing to increase as the result of perceived burnout. The two principal theories which guided this research were the Multidimensional Theory of Burnout (Maslach & Jackson, 1981) and the Theory of Work Adjustment (Dawis, England, & Lofquist, 1964). These theories were both unique and significant to this research because they predict the phenomenon of job burnout and job satisfaction. The foundation of this research was based upon the relationship that exists between these two prominent theories. The concept map in Figure 1 depicts the theoretical framework used to guide this research.

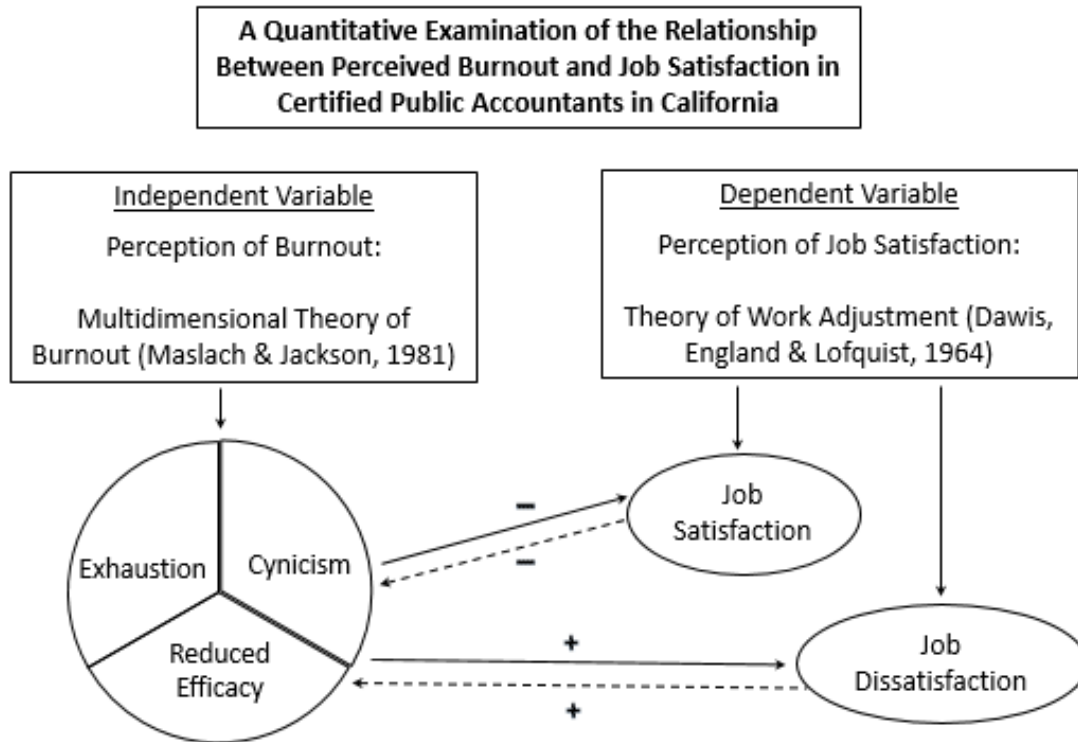


Figure 1. Concept Map of Theoretical Framework.

Multidimensional Theory of Burnout

Burnout has historically been a widely-studied topic, yet the development of a well-defined theory of burnout was first articulated by Maslach and Jackson (1981). Through psychometric research, these authors described and tested the phenomenon of the Multidimensional Theory of Burnout. While the work of Freudenberger and Richelson (1980) also described a model of burnout, Maslach and Jackson's theory focused on a multidimensional model that extends beyond the single dimension of exhaustion. Maslach and Jackson's (1981) theory was selected to guide this research because the multidimensional theory is more elaborate and evaluates burnout based upon three distinctive components: (1) exhaustion, (2) depersonalization, and (3) reduced personal accomplishment.

Exhaustion refers to "feelings of being emotionally overextended and exhausted by one's work" (Maslach & Jackson, 1981, p. 101). This component represents the stress dimension of

job burnout and leaves workers feeling drained and depleted emotionally. Depersonalization represents an individual's excessive detachment when responding to other people and is coupled with negativity and cynicism (Maslach, 1993; Maslach & Jackson, 1981). Maslach (1998) described the dimension of depersonalization as a coping response to other people in the workplace to buffer feelings of emotional exhaustion. The last dimension, reduced personal accomplishment, represents a diminished sense of professional efficacy and productivity in the workplace. A decline in a sense of professional accomplishment results in a lower sense of self-adequacy, which can be intensified by the lack of organizational support and developmental opportunities provided by the workplace (Maslach, 1993).

This theory of burnout was used to provide a core foundation for the purpose of this research, which specifically involved the use of Maslach's Burnout Inventory in examining the three components of burnout syndrome in CPAs. This theory is of importance to this research because it provides a framework for understanding the problem of excessive job stress, the impacts of work overload, and an employee's reaction to coping with relationships and stress in the workplace. The field of accounting is advanced through building effective relationships with clients, co-workers, supervisors, and governmental agencies. Changing regulatory requirements, time-sensitive work documents, and the social aspect of accounting create a source of strain that can extend to feelings of emotional exhaustion (Herda & Lavelle, 2012; Lifson, 2017). As accounting professionals experience job stressors and engage within an interpersonal framework, responses to others may be engaging and rewarding, or negative and cynical. Further, increased exhaustion or cynicism towards others may erode feelings of adequately serving clients and effectively perform work tasks, which can impede levels of productivity within an organization (Maslach, 1993; Maslach & Jackson, 1981).

Theory of Work Adjustment

The Theory of Work Adjustment emphasized the connection between an individual and the work environment (Dawis, 1980). Dawis et al. (1964) described the dynamic nature of work behavior and organizational behavior as factors which intervene in the work-adjustment process. An employee's abilities (i.e., cognitive, perceptual, verbal) and an organization's ability requirements are significant constructs of the theory that influence the attainment of satisfactoriness through correspondence between individual capabilities and the needs of the workplace (Dawis et al., 1968). When there is correspondence, organizations may retain, promote, or transfer employees to continue the mutual relationship that allows individuals to further demonstrate work personalities and also meet the requirements of the job. An employee's needs must correspond with some type of job reinforcement (i.e., security, achievement, recognition) in order for the individual to achieve job satisfaction. Satisfaction may result in employee retention, leading to longer tenure, or job dissatisfaction may compel an individual to leave the work environment for a new job opportunity (Dawis et al., 1968). As an individual remains in tenure and interacts with the organizational environment, work experience broadens and potential abilities are further developed to meet the ability requirements of the organization.

The Theory of Work Adjustment was explicitly used in examining perceived job satisfaction of CPAs in this research. This theory provided a central framework for the development of the Minnesota Satisfaction Questionnaire (MSQ). Work adjustment is important to this research because it provides a foundation for understanding the complex relationship between an individual and the work environment. While the MSQ was designed to measure

“satisfaction with several specific aspects of work and work environments,” it also predicts overall job satisfaction and dissatisfaction (Weiss, Dawis, England, & Lofquist, 1967).

Job satisfaction in CPAs can be promoted in the workplace by first understanding the sources of job dissatisfaction. Individuals may perceive aspects of the work environment differently, and work personality plays a vital role in achieving job satisfaction. Firms may overcome the negative impacts of high turnover by recognizing the effective job reinforcements needed to motivate, reward, and retain employees (Patterson & Kleiner, 2016). The Theory of Work Adjustment helps to advance improvements to increase mutual correspondence between CPAs and the institutions they serve when both parties make reciprocal adjustments to achieve harmony in the workplace. Accounting employees can advance job satisfaction and job tenure by selecting a career track that provides the opportunity to demonstrate abilities in the workplace; in return, the work environment should meet the employee’s needs and reward efforts to promote mutual correspondence. Successful organizations may also seek to attract and effectively recruit accounting professionals who are well-matched and able to fulfill the proficiency requirements of the workplace (Dawis et al., 1968).

Definition of Terms

The following terms have been defined to clarify the meaning and significance of specific terminology used in this research.

Certified Public Accountant (CPA): An individual who has passed the Uniform Certified Public Accountant Examination and has met the educational and experience requirements set forth by the state (Booker, Daniels, & Ellis, 2013; Self, Weaver, Proctor, & Hicks, 2013).

Correspondence: Correspondence was defined by Dawis et al. (1964) as “the individual fulfilling the requirements of the work environment, and the work environment fulfilling the requirements of the individual” (p. 3).

Job Burnout: A person’s chronic response to prolonged job stress (Maslach, 1998).

Job Satisfaction: An individual's level of contentment with work, including “whether or not they like the job or aspects of it, such as the nature of work or supervision” (Scandura, 2016, p. 419).

Maslach Burnout Inventory – General Survey (MBI-GS): A widely used instrument to measure job burnout based on three core dimensions which include exhaustion, cynicism, and reduced professional efficacy (Maslach, 1998).

Minnesota Satisfaction Questionnaire (MSQ)- The short-form MSQ: A survey developed through the collaborative effort of The University of Minnesota’s Work Adjustment Project. The survey consisted of 20 items which measure an individual’s level of satisfaction with reinforcers in the work environment (Weiss et al., 1967).

Satisfactoriness: Organizational satisfaction with a worker (Dawis, 1980).

Turnover: The proportion of employees who leave an organization, resulting in increased separation costs, vacancy costs, and replacement costs (Newstrom, 2015).

Assumptions, Limitations, and Delimitations

There are risks associated with any research process, however the risks involved with this research were minimal. The researcher attempted to mitigate the risks associated with the research assumptions. The next sections describe the assumptions, limitations, and delimitations of this research.

Assumptions

Job burnout was assumed to be comprised of three components that interact to influence job satisfaction or dissatisfaction. The three components of job burnout were recognized as exhaustion, cynicism, and reduced professional efficacy. It was assumed that a lack of job satisfaction represents a form of job dissatisfaction. Extended demands create stressful working circumstances, which may be a precursor to job dissatisfaction and/or decreased levels of perceived job satisfaction.

Participants who completed the survey were at least 18 years of age or older and employed as a certified public accountant (CPA) in California. Participation involved approximately 10-15 minutes of time to complete the survey, and participant information was kept completely anonymous. The participants agreed to partake in the research on a voluntary basis, and if they decided not to participate they were free to withdraw from the survey prior to submitting any responses. The researcher invited participants to verify they met the inclusion criteria of being at least 18-years-old and a practicing CPA in California. Only those who met the criteria were able to proceed to the survey. The risks associated with this research were identified as minimal; risks would not extend beyond what the participants would experience in everyday life. The only known potential risk was the breach of confidentiality of data if stolen or lost. To mitigate the risk of a confidentiality breach, only the researcher had access to the survey records, which were securely stored and password protected. The researcher informed participants about the strict confidentiality of responses to promote open and candid survey feedback. Participants provided honest feedback about perceived levels of burnout and job satisfaction in the field of accounting and they understood the significance of the research. While a self-reporting model was used to obtain perceptions, it was assumed that response data

were both meaningful and useful for testing the hypotheses. Any modifications required by the university were undertaken to ensure research support and approval.

Limitations

This research did not involve identifying a causal relationship between perceived burnout and job satisfaction. While a cause-and-effect relationship may exist between these two variables, this research only defined whether or not there was a statistically significant relationship between perceived burnout and job satisfaction. This research did not predict whether burnout is an antecedent of job satisfaction. Although the relationship is arguably circuitous in nature, for the purpose of this research, job burnout was defined as the independent variable and hypothesized to influence perceived levels of job satisfaction.

As this was a correlational research study, there was no control to match for or mitigate the bias introduced by possible moderating variables. The scope of this research was limited to certified public accountants (CPAs). The sample consisted of CPAs who had varying characteristics, such as gender, age, education, and accounting specialty. The researcher utilized systematic sampling to randomly select participants. While systematic sampling of participants can help researchers to minimize cluster selections, this method of sampling does not fully assure that participants will be representative of the entire CPA population. However, random sampling is superior compared to non-probability sampling techniques (Creswell, 2014).

The selected participants could have had particular characteristics that influenced responses. Creswell (2014) noted that particular experiences of participants may threaten “the researcher’s ability to draw correct inferences from the data about the population” (p. 162). Since the sampling process did not take place during tax season, January to April 2017, it is possible that the workload of tax accountants was lower than non-tax accountants, which could

have influenced the research results. Potential participant bias caused by firm-specific corporate culture may have impacted survey responses. For example, some companies may operate in a culture with flexible work arrangements, while others may operate in a rigid environment. These factors may have influenced individual perspectives regarding perceived burnout and job satisfaction.

Delimitations

To facilitate the measurability of this research, the instrument utilized only contained closed-ended questions. The quantitative research method was chosen to guide the research objectives by numerically measuring the input of accounting professionals to reflect the unique aspects of perceived burnout and job satisfaction. While other variables may be linked to job satisfaction, burnout was the primary independent variable chosen for this correlational research. To promote research feasibility, the researcher narrowed the significant number of potential participants to only include CPAs from select California regions.

Significance of the Study

The significance of this research has been highlighted by the problem that accounting professionals who work in the field of tax and audit experience intense workload pressure, which impacts levels of job satisfaction (Pradana & Salehudin, 2015). Job dissatisfaction has implications on job performance, work attitudes, and attrition within the workplace. The work environment and the working individual must mutually adjust to achieve satisfaction and harmony in the workplace. The following sections describe why this research was warranted, implications for biblical integration, and the significance of burnout and job satisfaction in the field of accounting.

Reduction of Gaps

Chong and Monroe (2015) acknowledged that future research could be developed on the impact of job burnout in accountants with professional qualifications, such as CPAs. While Chong and Monroe (2015) provided evidence that emotional exhaustion, a distinct component of burnout, impacts job dissatisfaction in junior accountants located in Australia, it is not clear whether credentialed accountants experience this phenomenon in the United States. This research contributes to the body of knowledge by investigating the impact of burnout on job dissatisfaction in experienced accountants, specifically CPAs. This research examines these variables exclusively within the context of California.

Implications for Biblical Integration

There are biblical implications regarding the purpose and significance of serving others through work. Each individual is called to serve society at large by acknowledging and applying one's unique God-given gifts (Van Duzer, 2010). According to Ecclesiasticus 38:34, people are charged to "maintain the state of the world, and all their desire is in the work of their craft" (KJV). It is deeply profound that in this fallen world individuals are still given dominion over all of God's creation (Genesis 1:28). The blessing to work and be productive derives from the motivation to love and serve others. Serving others as a good steward can be a win-win-win, as people express their God-given creativity to help organizations experience effectiveness to promote a flourishing community (Van Duzer, 2010). The accounting field is service-oriented by nature and requires a client-focus to deliver timely and accurate financial information that is meaningful for decision-making. Accounting professionals can practice the core of serving others by helping organizational leaders understand the financial implications of management

decisions. Decisions based on financial support can help organizations make viable business investments to maintain customer satisfaction, operating success, and market competitiveness.

Each person's occupation is important because each career offers a means to support character development and overall economic well-being. Meaningful career choice is an important component of job satisfaction and requires obtaining a personal perspective that allows one to view work as a meaningful calling (Shea-Van Fossen & Vrendenburgh, 2014). This calling creates a sense of purpose and passion about work (Granados, 2016). Neubert and Halbesleben (2015) asserted there is a positive relationship between a spiritual calling and job satisfaction, and "expressions of spiritual identity has the potential to increase the spiritual practices of being hopeful, agreeable, honest, and forgiving, and may encourage spiritually motivated helping, sharing, self-control, ethics, and concern for others" (p. 870). Organizational citizenship behavior helps to promote important godly work characteristics, such as "sportsmanship, organizational loyalty, organizational compliance, individual initiative, civic virtue, and self-development" (Mayfield, 2013, p. 38). No matter the situation or challenge, there is great gain in godliness with contentment, and individuals should enjoy the good that results from work (Ecclesiastes 2:24; 1 Timothy 6:6, ESV). People must mightily devote themselves to the work of the Lord, knowing that their labor is not done in vain (1 Corinthians 15:58).

Work should fulfill a spiritual calling rather than the sole desire to satisfy personal needs. A job is more than achieving a high paying salary, benefits, and status; it is about shaping society by helping others benefit (Hardy, 1990). While job satisfaction is generally defined as an employee's harmonious relationship with the working environment, it is critical to be in harmony with the will of God. Through serving humanity, one ultimately serves God. Colossians 3:23

charges people to work heartily for the Lord, and not human masters, knowing that as faithful stewards they will inherit the kingdom rewards promised by Jesus Christ. Individuals who work to please God will be rewarded with wisdom, knowledge, and happiness (Ecclesiastes 2:26). A spiritual calling shapes a person's self-identity. All people were created in the image of God, and as image-bearers of God it is significant to consider that God Himself is a worker (Genesis 1:1-31). In John 5:17 Jesus stated, "My Father is always at his work to this very day, and I too am working" (NIV). God is actively working in the heart of humankind through the work of the Holy Spirit.

The nature of accounting work can create chronic job stress and fatigue. It is likely that even Jesus faced strenuous labor in his work as a carpenter (Mark 6:3). Yet, His consistency in prayer gave Him the strength to carry on with good works. People will experience tribulation, but God has overcome the world by enduring the cross for the sake of humanity (John 16:33). Galatians 6:9 reminds people to not be weary in well-doing because in time they will reap God's blessings if they do not give up. Moses demonstrated burnout syndrome as he felt emotionally exhausted trying to lead the Israelites out of Egypt. The Israelites grumbled against Moses when Pharaoh continued to harden his heart and pursued them while journeying out of Egypt (Exodus 14:11). And as they advanced in the Exodus, the Israelites continued grumbling when they did not have water to drink (Exodus 17:3). Moses became angry as a result of burnout and he struck a rock despite God's direction to speak to the rock to bring forth water (Numbers 20:8). Moses misrepresented God with his hardened heart and his burnout led to unholy behavior. It is important to represent God's nature of love, kindness, and compassion even when difficulties arise. Keeping faith in God and relying on His power can help individuals triumph over the impacts of burnout.

Burnout can be overcome by drawing upon the Lord for strength, rather than relying upon one's self-power to overcome times of difficulty. James 4:8 encourages people to draw near to God because in return He will draw near to them. When work becomes emotionally exhausting, it is critical to call upon God for guidance, strength, and rest. When feeling burned-out, it is important to take heart and "do everything without grumbling" (Philippians 2:14). According to Genesis 2:2, even God rested on the seventh day after His creation work, not because He needed rest, but because He set the example for people to follow. If work operates in a 24/7 fashion, it can occupy every aspect of life. It is imperative to dedicate time away from work to give thanks in worship and find rest in the Lord, especially for those who are weary and burdened (Matthew 11:28; Psalms 62:5). Isaiah 40:31 assures people who trust in the Lord that "they will soar on wings like eagles; they will run and not grow weary, they will walk and not be faint." God makes all things new when people place all trust in Him. Seeking and trusting God is significant to gain His strength and find satisfaction in providing good works for His glory, which allows others to prosper here on Earth.

Relationship to Field of Study

The significance of the relationship between perceived burnout and job satisfaction in CPAs may inform readers about the negative impacts of job stress in accounting. This research is significant to the field of accounting because there are many consequences of burnout, including job withdrawal, loss of self-confidence, job dissatisfaction, absenteeism, and turnover (Chong & Monroe, 2015; Fogarty et al., 2000; Herda & Lavelle, 2012; Maslach, 1993; Pradana & Salehudin, 2015). Turnover has been recognized as a key concern in the modern-day workplace due to the expensive cost, employee downtime, and new-hire replacement efforts (Chong & Monroe, 2015; Dysvik & Kuvaas, 2010). It is critical for organizations to distinguish

the negative outcomes of burnout to address ways to increase job satisfaction and productivity in accountants.

Accounting professionals face job stress and work overload from regulatory requirements, workplace demands, and time-sensitive deadlines. In response to job stress, accountants may react to burnout through detachment and cynicism (Maslach, 1998). It is important to overcome job burnout because the field of accounting is advanced through building effective relationships with clients, co-workers, and supervisors. As accounting professionals experience stressors in the workplace, they also engage within an interpersonal framework, where interaction with others may be engaging and rewarding, or negative and cynical. Increased emotional exhaustion or cynicism towards others may erode feelings of adequately being able to serve clients and effectively perform work tasks, which can impede levels of productivity within an organization (Maslach, 1993; Maslach & Jackson, 1981). Extended levels of job stress may result in burnout while long-term job stress may be harmful to employee health and organizational productivity (Kingori, 2015).

Accountants, and the firms they serve, may use the findings of this research to understand the significance of the relationship between perceived burnout and job satisfaction, in order to develop programs that promote social support among organizational stakeholders and minimize the intensity of negative outcomes associated with job dissatisfaction and burnout. Organizations may better understand the set of needs required by CPAs to promote motivation and productivity. Organizations may also use this research to emphasize the necessity to match accounting employees' interests with aspects of work to promote an optimal individual-environment fit (Granados, 2016).

A Review of the Professional and Academic Literature

This review of professional and academic literature covers key elements which relate to the problem that accounting professionals who work in the field of tax and audit experience intense workload pressure, which impacts levels of perceived job satisfaction (Pradana & Salehudin, 2015). Literature that has addressed components of this problem was identified and included to compare and contrast relevant research findings. Literature about the independent variable, job burnout, and the dependent variable, job satisfaction, were included to provide a framework for this quantitative research. The main topics included are job burnout as an independent variable, job satisfaction as a dependent variable, the work of CPAs, burnout and job satisfaction in public accounting, traditional theories of burnout and job satisfaction, contemporary research in burnout and job satisfaction, and turnover in the accounting profession.

Burnout as an Independent Variable

Job burnout can impact many aspects of the workplace. While this research views burnout as an independent variable that predicts job satisfaction, burnout can be manipulated in order to establish its effects or relationship with other dependent variables such as turnover intentions, workload, and personality type. Job burnout is linked to negative work outcomes and researchers have provided support that chronic exhaustion and a cynical attitude towards work can lead to impaired job performance and adverse health issues over time (Bakker, Demerouti, & Sanz-Vergel, 2014). For example, Swider and Zimmerman (2010) addressed the consequences of job burnout and discovered that job burnout was correlated with absenteeism (.23) and turnover (.33).

Greater workplace demands may result in the development of a high level of workload, which may place a strain on an employee's ability to meet deadlines. Job burnout is a response

to excessive workplace stressors that impact not only the working individual but also team dynamics and organizational performance (Leiter et al., 2013; Valcour, 2016). As organizations compete against each other, firms need to increase employee productivity, which may lead to the introduction of additional job roles and increased responsibility (Arslan & Acar, 2013). In addition to heavy workloads, intense interpersonal relationships with other people in the workplace can result in emotional strain and psychological fatigue (Arslan & Acar, 2013).

Burnout Syndrome

Freudenberger (1975) argued that burnout involves exhaustion from excessive demands on energy leading to dysfunction in the workplace. Occupational burnout was first introduced in the context of clinical staff addressing negative impacts such as emotional exhaustion, behavioral changes, and staff turnover (Freudenberger, 1975). While Freudenberger was the first writer to refer to burnout in the framework of the workplace, one of the first references to burnout was mentioned in Greene's (1960) "A Burnt-Out Case," where a disenchanted architect was no longer motivated to work in his career and withdrew from society (Maslach, 1998, p. 71). Nevertheless, Freudenberger (1975) was the pioneer in addressing burnout syndrome from a clinical work perspective.

Freudenberger (1975) asserted that burnout is marked by symptoms that vary from person to person. He contended that burnout syndrome usually occurs after one year of working, which is when various work environment factors begin to influence levels of exhaustion and fatigue. According to Freudenberger (1975), the dedicated and over-committed worker is more prone to burning out because they tend to take on too much for too long in an effort to accomplish employment tasks and succeed in the workplace. This intense pressure can be compounded by work stressors that involve the necessity to help others and meet organizational needs, which can

lead an employee to work even harder by putting in more hours and effort. Further, employees with an authoritarian personality are more susceptible to burnout because they need to be in control and often take on more work tasks because they believe only they can do the job right. Over time, the overload of work can trigger frustration, exhaustion, and a cynical outlook (Freudenberger, 1975).

Freudenberger (1975) specifically mentioned that professionals, such as accountants, run the risk of losing themselves when they over-identify with work. Especially in people-oriented occupations, it is important to consider the extreme needs of the client. Clients may require a continuous supply of an employee's effort, drying up emotions and energy levels. Serving needy clients may develop into over-involvement of workplace affairs, thus limiting the opportunity to experience meaningful activities and relationships outside of the workplace. Lief and Fox (1963) promoted the idea of employees incorporating a "detached concern" towards clients in the medical field where practitioners can blend compassion and emotional distance to avoid over-involvement and maintain a sense of detached objectivity.

According to Freudenberger (1975), as over-committed employees become entangled in an organization, they can lose themselves along the way; employees cannot lose sight of the importance of private time, private reflections, and private creativeness to rejuvenate a sense of well-being. The loss of self-identity, coupled with physical and emotional exhaustion, negatively impacts work-life balance as individuals may become too tired to take a vacation or irritable towards family and friends (Freudenberger, 1975). The signs of burnout can involve psychological and behavioral changes. For example, an employee who used to be extroverted may later become more of a silent worker. Behavioral signs may include instant irritation in responses and quickness to anger. A negative and suspicious attitude towards others may result

in paranoia, impacting the way one feels towards others at work. As burned-out employees become closed-off to any input, they become more resistant to organizational change. In some cases, a burned-out employee may run off to a different city or state to avoid the energy-draining experience caused by work (Freudenberger, 1975).

Multidimensional Burnout

While the original studies in burnout were based on experiences from the medical field (i.e., staff technicians and doctors), the concept of burnout has been widely associated with the human aspect of a variety of people-oriented careers (Maslach, 1993; Maslach & Jackson, 1981). According to Maslach (1998), the phenomenon of job burnout extends itself to service-oriented professions in particular because of the “relationship between the provider and recipient” (p. 71). The central theme of burnout syndrome relates to workplace relationships, whether they are with clients, co-workers, or supervisors. The Multidimensional Theory of Burnout is comprised of three components which involve feelings of emotional exhaustion, depersonalization, and a reduced sense of personal accomplishment in the workplace (Maslach & Jackson, 1981). As a result of work overload and chronic interpersonal stress, burnout syndrome manifests itself in emotional fatigue, cynicism, and a lack of self-efficacy. Maslach (1998) noted that the cynicism dimension is primarily the source of emotional exhaustion and initially results as a self-protective mechanism to cope with work overload. The negative consequences of cynicism may translate to excessive detachment towards others and even dehumanization. A lowered sense of self-efficacy can lead to depression and can negatively impact the ability to help clients (Maslach, 1998). Maslach (1998) promoted the idea that burnout is the opposite of engagement, and an individual may face varying impacts in the burnout-engagement continuum.

The response to extended distress may promote the development of psychological and physical strain on the individual and limits operational capability and capacity in the workplace from the loss of energy (Leiter et al., 2013; Valcour, 2016). The impacts of burnout have been linked to job withdrawal, decreased commitment, decreased satisfaction, and increased turnover and absenteeism (Maslach, 1998). These consequences pose greater issues for the client as employees lose energy required to provide quality services. Burnout syndrome may also lead to personal dysfunction; however, it is significantly related to demographic variables, job factors, and coping strategies (Maslach & Jackson, 1981). The health consequences of burnout are serious and research has linked burnout to negative outcomes such as hypertension, depression, and anxiety (Valcour, 2016). Extreme responses to job burnout may include bullying of co-workers, substance abuse, work absenteeism, injury, errors, and even workplace violence (Genly, 2016; Uhl-Bien, Schermerhorn, & Osborn, 2014). Maslach and Jackson's theory led Schaufeli and Enzmann (1998) to identify over 130 individual and interpersonal symptoms of burnout syndrome, including but not limited to anxiety, hostility, changing moods, physical exhaustion, muscle pains, ulcers, forgetfulness, lack of zeal, and boredom. The numerous consequences of job burnout pose serious threats to accounting professionals, and the accounting environment is often conducive to burnout syndrome.

Job Satisfaction as a Dependent Variable

Job satisfaction is generally defined as an employee's harmonious relationship with the working environment. However, each individual may associate feelings of satisfaction with different aspects of work (e.g., some people are motivated by compensation and others by prestige). Motivation and job satisfaction are multifaceted and complex topics, yet organizations must be able to motivate employees to work in a productive manner and attain institutional goals.

Employee motivation and performance are significant human factors that determine skills and efforts required to promote institutional innovation and organizational success (Berumen, Pérez-Megino, & Ibarra, 2016). While motivation and job satisfaction are closely linked, motivation includes a behavioral component regarding individual needs that are based on values and personality (Nahavandi, Denhardt, Denhardt, & Aristigueta, 2015).

The most influential needs-based theory is Maslow's (1943) Theory of Human Motivation, which contends that people are motivated to satisfy each type of need in the ascending hierarchy (i.e., physiological, safety, love, esteem, and self-actualization). McGregor (1957) utilized Maslow's theory of motivation as a launching point to recognize that worker motivation consists of both lower-level needs (i.e., safety and decent wages) and higher-level needs (i.e., social). Further, McGregor (1957) argued it is management's responsibility to organize, arrange, and direct work conditions to positively motivate people to fulfill organizational needs.

Motivation

The Two-Factor Theory of job satisfaction was first articulated by a group of researchers to gain insight into job attitudes and the consequences of job dissatisfaction (Herzberg, Mausner, & Snyderman, 1959). While the Two-Factor Theory is credited to Herzberg, it was the result of the collaboration among several colleagues. According to Herzberg et al. (1959), job dissatisfaction and work motivation are influenced by different factors. The theory asserts the provision of particular aspects of the workplace may cause an employee to feel dissatisfied with work, leading to low levels of job satisfaction. The Two-Factor Theory highlights the importance of understanding the various work factors that may result in motivation and satisfaction in the workplace for the purpose of improving workforce productivity (Yusoff, Kian,

& Idris, 2013).

Job satisfaction requires a work environment which promotes organizational policy to facilitate practices that support employee involvement and promote productivity (Antony & Elangkumaran, 2014). The Two-Factor Theory identifies extrinsic and intrinsic motivators which are essential to minimize job dissatisfaction and facilitate motivation in the workplace. The two work factors incorporated through the theory include: (a) hygiene (extrinsic) factors and (g) motivating (intrinsic) factors (Antony & Elangkumaran, 2014).

Hygiene factors. Hygiene (extrinsic) factors are job factors that prevent or promote job dissatisfaction experienced by employees in the workplace. Herzberg et al. (1959) asserted that hygiene factors which include lower-level needs such as work conditions, pay, interpersonal relations, security, status, organizational policies, and supervision, only lead to job dissatisfaction or the absence of dissatisfaction, and not necessarily motivation (Kreitner & Kinicki, 2013; Nahavandi et al., 2015). Herzberg (1968) argued that these extrinsic work factors are only necessary to avert negative feelings about work. Hygiene factors were built upon Maslow's hierarchy of motivation as they meet lower-order employee needs (i.e., physiological and safety needs).

According to Herzberg (1968), short-term fixes such as pay increases, a comfortable work environment, and fringe benefits are not sufficient enough to promote sustainable, long-term motivation and productivity because it will result in less time spent at work and spiraling wages. The lack of extrinsic (hygiene) work factors, however, may prevent employees from reaching job satisfaction, and these elements remain essential in promoting short-term employee satisfaction, though these factors do not provide assurance of long-term job satisfaction (Teck-Hong & Waheed, 2011). The existence of the hygiene-motivator factors in the work

environment is significant because the lack of these factors can lead to greater levels of job dissatisfaction perceived by employees. Hygiene factors, such as pay and benefits, are not only critical to moderate the possibility for employees to experience job dissatisfaction, but such factors may also promote the continuation of an engaged workforce within organizations (Berumen et al., 2016; Stringer, Didham, & Theivananthampillai, 2011).

According to Stringer et al. (2011), pay and a suitable compensation structure is essential to motivate most working individuals. Organizations should place an emphasis on compensation policy because it is a factor in attracting talented workers who generally cannot be duplicated; a productive workforce is fundamental in attaining a competitive advantage in today's business market (Mello, 2015). The establishment of fair and clear organizational policy can promote greater levels of job satisfaction perceived by employees, as it may introduce the institution of alternative work arrangements (Galinsky, 2015; Pawar & Kumar, 2015). While Herzberg's theory does not view hygiene factors as an influencing factor of job satisfaction, Aslam and Mundayat (2016) asserted that fringe benefits, such as healthcare coverage for employees and their family members, remain important in organizations because these benefits support employee welfare, which can influence greater levels of perceived job satisfaction.

Motivating factors. Motivating (intrinsic) factors are associated with higher-level needs that promote job motivation and include work-related achievement, responsibility, advancement, recognition, and stimulating work (Kreitner & Kinicki, 2013). According to Herzberg et al. (1959), intrinsic factors may be regarded as motivators which facilitate the development of positive job satisfaction. Unlike hygiene factors which prevent job dissatisfaction, motivating factors lead to job satisfaction (Herzberg et al., 1959). Motivating factors stimulate the continuation of superior job performance and may promote a greater understanding of the

relationship between job roles and the work environment (Antony & Elangkumaran, 2014). It is essential for organizations to recognize employee work efforts in order to improve performance and motivation because recognition promotes acknowledgment and appreciation of employee achievement. Developing a sense of achievement in employees is more important than achieving a particular task, and growth and advancement opportunities can provide employees with the opportunity to experience new work challenges while stimulating the retention of a specialized workforce (Byrne, Miller, & Pitts, 2010).

Herzberg (1968) emphasized that motivating factors and job enrichment are instrumental to creating internal motivation and promoting a rewarding work environment for employees. Job enrichment requires continued management involvement and entails redesigning jobs that include personal accountability, self-scheduling, and control over resources. Herzberg (1968) referred to job enrichment as an “employee-centered style of supervision” (p. 13) which promotes a challenging and rewarding work environment over a routine one. Contemporary organizations have migrated towards a bottom-up approach which involves the proactive involvement of employees changing and redesigning job functions in order to increase internal motivation and work productivity (Kreitner & Kinicki, 2013).

Implications of the Two-Factor Theory. The Two-Factor Theory remains vital to organizational managers as it emphasizes the importance of integrating hygiene factors in the workplace to limit job dissatisfaction experienced by employees (Antony & Elangkumaran, 2014; Guha, 2010; McCarthy, Cleveland, Hunter, Darcy, & Grady, 2013; Teck-Hong & Waheed, 2011). The work environment is a key foundation which should provide both extrinsic and intrinsic elements to promote the advancement of a stimulating and rewarding workplace that facilitates motivation and engagement in employees (Abu-Shamaa, Al-Rabayah, & Khasawneh,

2015; Chandra, 2012). Organizations must seek to identify and improve workplace factors to incorporate employee development, steady recognition, and fair work outcomes which promote organizational efficiency (Abu-Shamaa et al., 2015; Chandra, 2012). A balance between providing both intrinsic and extrinsic work factors can contribute to a motivated, engaged, and experienced workforce.

The Two-Factor Theory infers the linkage between job satisfaction and motivation, however the theory places a heavy emphasis on factors that promote or prevent job satisfaction; the incorporation of a theory that expounds on the motivational aspect would provide greater feasibility in today's work environment. The theory could incorporate the impact of individual differences, personal preferences, and varying job characteristics to promote the application of the theory across job settings (Yang, 2011; Ghafoor, 2012; Guha, 2010). Spector (1997) emphasized that job satisfaction is based on whether people like or dislike their jobs, and it is important to mention that each individual may feel satisfied by different work factors. For example, salary could be a motivator rather than a hygiene factor for some individuals. Stringer et al. (2011) concluded that extrinsic factors such as compensation and pay-for-performance do indeed influence higher levels of job satisfaction. Herzberg's theory does not provide direction on how researchers and business practitioners will precisely measure intrinsic factors such as work-related achievement and recognition. The development of parameters to measure and apply intrinsic factors in the workplace could improve the relevancy of the theory. Nevertheless, Herzberg's theory remains practical among many organizations because it provides a division between cognitive and physical employee needs that can be fulfilled through the workplace (Antony & Elangkumaran, 2014; Guha, 2010).

Range of Affect Theory

According to Locke (1976), job satisfaction is the positive emotional response that results from an individual's assessment of personal job experiences. This is a widely-used research definition because it places importance on both feelings and cognition, whereby one uses thinking and emotional feelings during the appraisal process (Saari & Judge, 2004). Locke's (1976) Range of Affect theory is critical to develop a further understanding of job satisfaction. The theory promotes the idea that job satisfaction is influenced by the variance between what an employee wants in a job and what an employee has in a job (Byrne et al., 2010; Locke, 1976). Job satisfaction is to a degree dependent on the expectation of an individual. For example, if an employee highly values career growth and competency development, and if the workplace provides suitable training programs to introduce new challenges and work opportunities, then that employee will potentially experience greater job satisfaction. The theory supports the idea that individuals value particular facets of work characteristics differently. While strategic human resource (HR) practices can certainly assist in providing valuable work outcomes, HR decisions may not necessarily align with employee needs, values, and expectations (Byrne et al., 2010).

Locke (1976) also considered factors which relate to job satisfaction, such as the work itself, peers, and supervisors. For example, having a personal interest in work and finding meaning in work tasks may promote job satisfaction. Employees who are mentally challenged by work may enjoy learning new job tasks; however, exerting too much mental challenge could lead to job burnout, limiting levels of perceived job satisfaction. Locke (1976) described co-workers and supervisors as another facet that influences job satisfaction. When co-workers are cooperative, considerate, and honest, work becomes more enjoyable. Similarly, when supervisors set clear goals, exhibit trustworthiness, praise achievements, and show consideration

towards others, they promote a positive working environment for employees. If one works in an environment with hostile colleagues and disrespectful supervisors, they may feel greater levels of emotional exhaustion, leading to job dissatisfaction with this interpersonal facet of work. It is important to also consider the personality and mental health of an individual since personal attributes can be a key factor that influences job outcomes (Locke, 1976).

The work environment presents various facets that each employee values; these values can directly impact levels of satisfaction with work (Locke, 1976). For example, if an employee highly values flexible work hours, the implementation of a flexible work arrangement can increase job satisfaction perceived by that employee, while the lack of a flexible work arrangement can restrict employee satisfaction (Teck-Hong & Waheed, 2011). Job satisfaction is determined by the disparity between what employees have and what they want, and the importance level they place on valued factors in the work environment (Locke, 1976). If highly valued job characteristics are not provided to employees, but a strong need exists, the work environment will confine the level of job satisfaction experienced by employees. The adoption of too much of a value, however, can boost the potential for dissatisfaction in employees who feel entitled (Byrne et al., 2010). According to Byrne et al. (2010), lower job satisfaction can result in entitled employees if they perceive that human resource managers place a heavy emphasis on certain work factors, such as favorable safety practices; entitled employees can interpret excessive safety work practices as the cause of a work environment that contains greater safety risks, resulting in lower levels of job satisfaction.

It is important for organizations to adopt a balanced structure that integrates learning, growth, and job characteristics to enhance the viability and consequent implementation of motivating factors that are provided to employees (Daryanto, 2014). Organizational managers

can gain a better understanding of work factors that motivate employees and adopt effective policies that promote continuous employee engagement and involvement (Biggs, Brough, & Barbour, 2014). Finally, the Range of Affect Theory highlights the need for organizations to continually analyze objectives and compare work outcomes with the values and perceptions of employees to provide congruency between employees and the workplace (Thamizhselvi, 2014).

Job Satisfaction and Work Adjustment

The Minnesota Satisfaction Questionnaire (MSQ) is instrumental to identify the particular work factors which employees find most fulfilling (Weiss et al., 1967). Dawis et al. (1968) described the Theory of Work Adjustment and the significance of the MSQ analysis to provide an informed understanding of the elements that contribute to heightened job satisfaction. The work-adjustment model incorporates the analysis of employee needs, which may include constructs such as achievement, activity, creativity, authority, independence, security, variety, and recognition (Dawis et al., 1968). Employee responses pertain to the specific constructs of job satisfaction perceived in the workplace; the MSQ provides five response options: very dissatisfied, somewhat dissatisfied, can't decide, somewhat satisfied, and very satisfied (Eid, 2016; Weiss et al., 1967). The MSQ measures 20 facets of job satisfaction, and the results can be combined to produce one overall score, or the results can be computed to determine levels for extrinsic factors (i.e., pay) and intrinsic factors (i.e., variety). The MSQ scale can provide organizations with information about the employee needs which are most critical to encourage motivation and workplace engagement. Human resource managers may use this theory and MSQ results to develop a linkage between organizational practices and employees' satisfaction with work.

The work-adjustment process is important because it provides a foundation for understanding the complex relationship between an individual's work personality and the work environment. Worker satisfaction may be derived from different sources of job reinforcement which are uniquely valued contingent upon each individual's needs. Weiss et al. (1967) asserted that job satisfaction is related to the individual's needs and abilities, and also the reinforcements provided by the work environment. Figure 2 depicts the Theory of Work Adjustment.

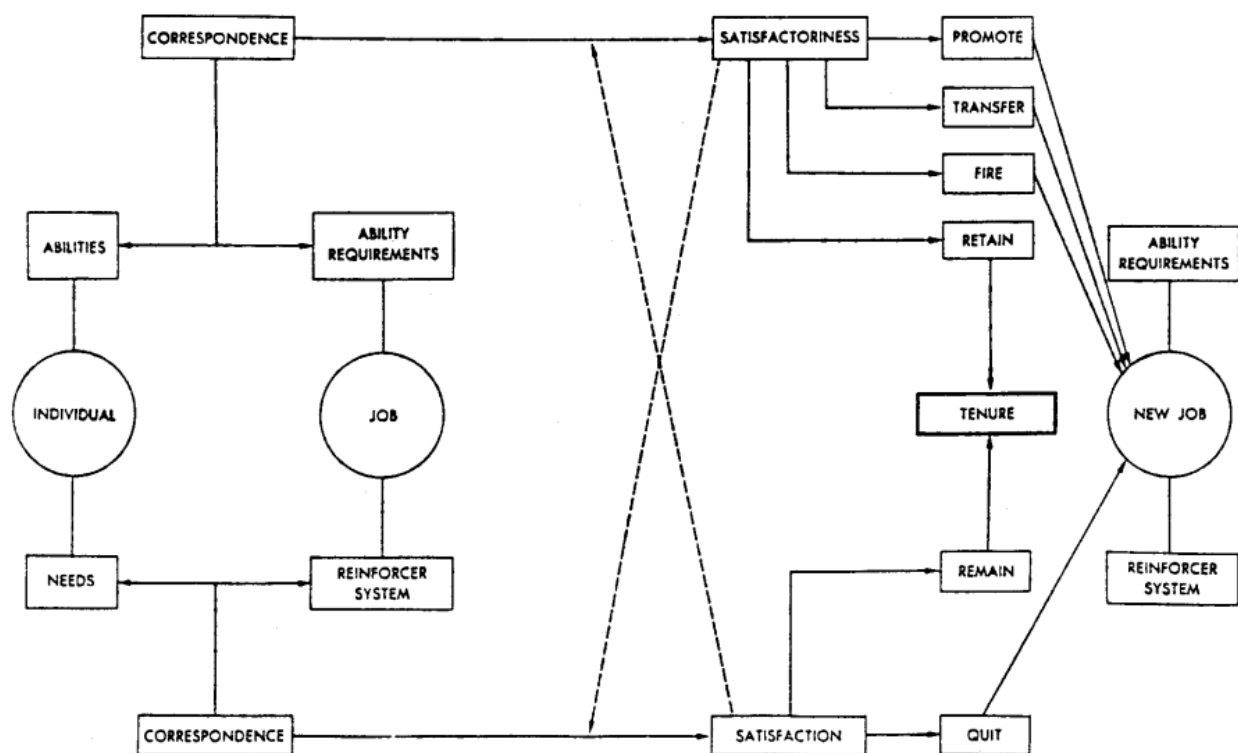


Figure 2. Theory of Work Adjustment adapted with permission from Dawis et al. (1968).

According to Dawis et al. (1964), the dynamic nature of work behavior and organizational behavior involves factors that intercede in the work-adjustment process. Employee abilities such as cognitive, verbal, and perceptual, intervene in the work process to fulfill the ability requirements established in the work environment (Dawis et al., 1968). There must be a correspondence between an employee's abilities and the ability requirements of an

organization in order to retain or promote employees in the future. Each employee has specific needs that must be met by job reinforcers (i.e., recognition, job security, and task variety).

Tenure. Job tenure is the result of job satisfaction; however, job dissatisfaction may result in an employee leaving the work environment for a different opportunity when individual needs are not acknowledged and met by the work environment (Dawis et al., 1968). Job tenure is an indication that the individual and the environment are mutually adjusting in the work process, which facilitates greater possibilities to develop potential employee abilities through broadened work experiences. The work-adjustment model can promote a renewed understanding of the work factors which employees find most rewarding. The adoption of a continual work-adjustment process facilitates the integration of organizational structure and policy that links the employee role to the work environment to promote continued productivity in the workplace. Companies can attribute increased levels of organizational growth and firm value through continued work efficiency of satisfied employees (Edmans, 2012).

Certified Public Accountants

Certified public accountants (CPAs) engage in a variety of technical tasks depending on specialization and ranking. Accounting professionals are generally responsible for examining and reporting the management of money pertaining to organizations and individuals (Tysiac, 2016). Accountants who work for public accounting firms carry out auditing, tax, and consulting activities. The work-life balance of a CPA may vary in nature, however, the work environments for tax and audit professionals in public accounting firms have been associated with high-stress and time-sensitive deadlines (Herda & Lavelle, 2012). CPAs may operate in different sectors, including government and business sectors, and much of their work is subject to regulatory attention as they fulfill the role to serve the public interest (Bromell & Martinoff, 2015). Tax

accountants must be acquainted with a wide range of federal and state rules, and they must be able to provide reliable advice to clients while also meeting deadlines which are set by the Internal Revenue Service (IRS) and state tax departments. Such a work environment can create a source of excessive job stress through increased workload demands and fluctuating regulations.

Tax Accountants

According to Baysden (2013a), tax accountants are juggling the onset of baby boomers who are reaching retirement age, in addition to new tax laws that regulate the industry. Helping clients find optimal tax strategies requires an accountant to be inquisitive, experienced, and personal. Accountants must be able to communicate complicated tax law in a simplistic way to inform non-accountants about what is tax deductible and what is not.

Tax treatments can be interpreted differently and often times there may be more than one outcome or tax solution (Weirich, Pearson, & Churyk, 2014). As tax accountants face multiple treatment alternatives, the ability to analyze, evaluate, recommend, and justify legitimate tax treatments can help lower the potential tax responsibility for a client (Battersby, 2016). For example, depreciation estimation is an important tax write-off that can influence financial results and tax implications. Battersby (2016) noted that although the modified accelerated cost recovery system (MACRS) is the method primarily used to determine depreciation in the U.S. for tax purposes, the selection of Section 179 allows an entity to “elect to deduct all or part of the cost of qualifying depreciable assets in the year the assets are placed in service” (2016, p. 79). Tax accountants must be able to evaluate the needs of the client and determine the most optimal tax choices which are also in compliance with regulatory requirements. Once these elections are taken for tax purposes, the financial accountant must be able to reconcile complex book-to-tax

differences in order to report financials in accordance with Generally Accepted Accounting Principles (Cunha Marques, de Souza Costa, & Rogers Silva, 2016).

Financial Accountants

The work of accountants has evolved to a strategic advisory role, helping clients and business partners understand retirement, estate planning, investment planning, and bankruptcy risk (Baysden, 2013a; Blackman & Edwards, 2015). Barry (2014) expressed concern for the increased professional liability and risks imposed on public accountants who provide opinions to stakeholders who rely on financial information to make business decisions. Financial accountants must apply principles, evaluate results, and professionally justify reasons for reporting, which are primarily guided by U.S. GAAP (Weaver & Kulesza, 2013). Guiding principles are often complex, especially for CPAs who work with multi-national companies that are required to conform to international standards in addition to U.S. standards. The impact of globalization has proliferated in U.S. businesses, adding additional demands on accountants to be able to interpret and evaluate complex information and ensure that financial data are accurately presented for decision-makers (Markelevich, Riley, & Shaw, 2015).

In the dynamic and changing profession, accountants must be able to understand circumstances, apply principles, and adapt to a variety of contexts to develop the best financial solutions for businesses (Weirich et al., 2014). Accounting treatment requires careful thought and analysis to value an organization's assets and obligations within the accounting framework and ethical guidelines. As more businesses make strategic moves to integrate through mergers or acquisitions, accountants must assess the fair value of assets and liabilities (Lubniewski, Richards, & Wydra, 2016). Another area of valuation that requires precautionary analysis involves contingent liabilities, such as pending lawsuits. Patel (2010) highlighted the

complexities involved when considering probability-adjusted contingencies in business combinations. Accountants rely on judgment-based estimates of contingency losses which directly impact the bottom-line profitability of an organization. Additionally, accountants may play a role in providing expert testimony in the litigation process by quantifying injury damages, investigating contract disputes, and assisting with document discovery to provide factual evidence (Birnbaum & Cloar, 2014; Smith, 2012). A required cross-examination in front of a skilled trial lawyer may produce additional job stress for a public accountant. According to Boone, Khurana, and Raman (2011), accounting firms that face litigation risk may incur substantial costs such as “settlements costs, damage to reputation, and opportunity costs in terms of time away from more productive efforts” (p. 232).

Certified public accountants have the obligation to ensure transparent reporting while considering the benefits and harms to major stakeholders. Although rules-based accounting has historically driven GAAP, the proliferation of international standards has created a shift towards applying principles to analyze the treatment of a transaction (Adela, 2011). One rules-based example is the use of bright-line tests (specific numerical indicators) to determine if a lease should be reported as an asset along with an associated liability, also known as lease capitalization. The Statement of Financial Accounting Standards (SFAS) 13 provides guidance to capitalize the lease if the lease term is at least 75% of the asset’s useful life, however international standards consider lease capitalization if it “transfers substantially all the risks and rewards of ownership of the property to the lessee” (Stuebs & Thomas, 2009, p. 33). Skeptics of principles-based accounting assert that flexibility in applying standards through the use of judgment could be used as a vehicle to manage earnings and distort reported financial information (Adela, 2011).

Financial accountants are faced with financial reporting decisions regarding the classification of spending and whether to classify costs as either an expense or a capital expenditure (i.e., asset). Prior to its demise, accountants at WorldCom improperly recorded line costs as capital assets rather than treating it correctly as an operating expense, which allowed the company to bypass a deduction to earnings of \$6.339 billion in 2001 (Pandey & Verma, 2004). As a result, the company's financial statements were deemed unreliable to investors, and shortly after this misrepresentation was discovered, the bond rating on its debt plummeted from B+ to junk status (Pandey & Verma, 2004). The negative consequences of mistakenly or intentionally reporting inaccurate information can create additional stress for the working accountant. According to Ehrlich and Williams (2013), CPAs have been found responsible in criminal liability cases and "juries have convicted accountants of fraud in cases where the accountant had reason to be suspicious but deliberately avoided learning the truth" (p. 63). The Vision Project of CPA Horizons 2025 (2011) addressed the importance of critical thinking abilities in accountants, and especially with the growing concern of fraudulent reporting, CPAs must be vigilant to ensure that financial reports capture an entity's true financial position. Accountants may be required to research sources, consult with industry experts, find timely solutions for organizations, and explain outcomes to managers while ensuring compliance with regulatory requirements.

Audit and Attestation Accountants

In the audit and attestation field, professional skepticism is necessary to examine and evaluate evidence that supports financial reporting standards (Heath & Staggs, 2015). Auditors have common responsibilities such as analyzing financial reports to ensure reporting transparency and compliance with accounting rules. As accountants analyze reporting

guidelines, it is also critical to maintain objectivity to avoid the inclusion of personal bias or conflicts of interest (Booker & Booker, 2016). Audit professionals, in particular, must be CPAs to provide an objective opinion regarding the accuracy and conformity of financial statement reports, without allowing self-interests to interfere with impartiality. Heath and Staggs (2015) noted that auditors should self-evaluate levels of independence by assessing any conflicts of interest which could potentially influence judgments and weaken the reliability of financial reports. CPAs also provide precise courses of action to audit committee members to ensure auditor independence (Turpen & Dyer, 2015).

Leadership skills are vital to public accountants as they may work with several engagement teams comprised of various co-workers and supervisors (Cannon & Herda, 2016). Anderson (2012) noted that leadership is an imperative skill for auditing professionals to possess because it allows auditors to better guide clients and peers in times of uncertainty. The demonstration of leadership skills may allow auditors to better manage workplace conditions in order to evaluate job stress and burnout during the peak season. Auditors are also required to be visionary (Anderson, 2012). Auditors who use innovative thinking strategies are more able to address emergent issues and promote best practices. Such skills can be useful for making self-evaluations about career choices, enabling auditors to identify growth opportunities and assess whether a break is needed to mitigate burnout syndrome and any resulting job dissatisfaction.

Client Service

Accounting professionals must possess superior communication skills. Bobek, Daugherty, and Radtke (2012) indicated that auditors should possess exceptional communication skills in order to effectively interact with clients and peers via face-to-face and online platforms. Sound communication skills are critical to building work relationships to promote greater levels

of engagement. People skills are also essential because it enables accountants to effectively manage a variety of client-related work situations (Anderson, 2012). When engaging with clients it is imperative to be an active listener, a team player, and respectful, especially when attempting to resolve multifaceted work situations. Interpersonal skills can enable accountants to successfully cope with workplace stressors to ease the effects of burnout.

Accountants frequently engage in professional communications including writing letters or emails to clients, preparing memos for management recommending informed proposals, and writing detailed footnotes to shareholders explaining and supporting financial reports (Weirich et al., 2014). The American Institute of CPAs (AICPA) Vision Project was commissioned to address the changing demands of the accounting profession and its members have indicated that CPAs need to “effectively exchange reliable and meaningful information, using appropriate context and interpersonal skills” (CPA Horizons 2025, 2011, p. 47). Accountants routinely use technology including accounting software, cloud computing, and Dropbox for information sharing in order to effectively perform work tasks and serve clients (Cieslak, 2014; Drew, 2012). Rollins and Lewis (2012), studied how CPAs communicate and engage with stakeholders, and their findings revealed that 91% of 132 CPAs located in Tennessee wrote and received emails to and from people outside of the business or office on a daily basis. Engaging with clients requires the demonstration of social exchanges, interpersonal skills, and technological competencies.

While a people-orientation may be a requirement of the work environment, it may create the provision for the development of job stress, especially if accountants serve a high number of clients. Accounting professionals often explain overwhelming and confusing information to non-accountants. Even after financial statements are prepared, accountants must also be able to clearly explain the financial data and answer questions about the procedures applied to arrive at

reporting outcomes. The calculation of the cost of goods sold, depreciation, and income taxes are complex and accounting professionals must be ready to inform management about these methods when clarification is needed. Heinle, Ross, and Saouma (2014) advocated for harmonization between organizational departments to promote the accurate reporting of production costs and spending expectations. CPAs may engage in open exchanges about financial information with strategic business partners to promote cost reduction and agree to target prices with suppliers (Caglio & Ditillo, 2012). The varying roles of a public accountant highlight the complex work environment they operate in, which may be a key contributor to perceived burnout and decreased levels of job satisfaction.

Burnout and Job Satisfaction in Public Accounting

Maslach and Leiter (1997) specifically emphasized apprehension about individuals in service professions, such as accountants and managers, because maintaining overwhelming workloads coupled with long working hours can facilitate a response of emotional exhaustion. Chong and Monroe (2015) studied the impact of the antecedents and consequences of burnout in junior accountants and findings showed significant negative correlations between emotional exhaustion and job satisfaction, and also between reduced personal accomplishment and job satisfaction; the results revealed negative Pearson correlations of .40 and .41, respectively. According to Maslach (1998), emotional exhaustion is the basic element of job stress which may be caused by work overload or work conflict. Reduced personal accomplishment is an important dimension of job burnout because it may result in self-inadequacy and “a self-imposed verdict of failure” (Maslach, 1998, p. 69), thus limiting the ability to sufficiently meet client needs. The role of the client also influences the level of stress experienced in accounting. Maslach (1978) noted that intense involvement with clients “includes a great deal of emotional stress, and failure

to cope successfully with such stress can result in the emotional exhaustion syndrome of burnout” (p. 111). As a result of emotional exhaustion, professionals may lose a sense of concern for clients and may treat them in a distanced or detached manner.

Public accounting professionals experience mentally challenging work with ever-changing accounting guidelines, but accounting work can also be routine because repetitive tasks recur each month during the month-end process. Task identity is a core job characteristic that represents an individual’s ability to perform the whole piece of a work task (Kreitner & Kinicki, 2013). Large firms may limit the level of task identity experienced by accountants because accounting functions are often compartmentalized into areas such as accounts receivable, accounts payable, and payroll, thus delimiting the ability to see the end result through performing the necessary tasks from beginning to end.

Autonomy is represented by the freedom to schedule tasks and determine procedures used in the workplace (Kreitner & Kinicki, 2013). Accountants will not always have the discretion to set deadlines or choose preferred accounting treatments because accounting standards and guidelines generally regulate these decisions, thus impacting the level of job autonomy offered in public accounting. Jong (2016) studied the impact of job characteristics on job satisfaction and the research findings confirmed that positive job characteristics such as job autonomy were associated with higher levels of job satisfaction in employees. Positive job characteristics may act as a buffer towards the negative impacts of workplace stressors (Jong, 2016).

Srivastav (2010) defined role stress as the stress one experiences when performing in an organizational role. Public accountants may experience varying levels of role stress because the organizational environment mediates this work element. The impact of stress and burnout may

have lasting effects on performance, productivity, and employee well-being (Guthrie & Jones, 2012). A work environment that magnifies role ambiguity or conflict will elevate levels of job stress experienced by employees (Srivastav, 2010). According to Ciftcioglu (2011), the impact of high job stress can reduce effectiveness and negatively impact work morale. Job stress is a prerequisite of burnout and turnover intentions in accounting professionals (Troutman, Burke, & Beleer, 2011). Huanmin and Shengwen (2016) noted the potential consequences of job stress caused by workload pressure in accounting, including “reduced professional skepticism and audit efficiency, such as accepting questionable evidence; less recalculation or re-execution of programs that are time consuming and labor intensive; and a reduction in the necessary analyses” (p. 306). The risk of reduced audit quality could lead to fewer financial misstatement detections and could even weaken public trust in the accounting profession (Huanmin & Shengwen, 2016). Understanding the extent of job stress and its consequences can assist researchers to understand the impact of organizational factors when evaluating the relationship between perceived burnout and job satisfaction in accounting.

Job Demands

Public accounting is a deadline-driven profession characterized by excessive workload during the busy season. A work environment that influences an escalated workload can act as a contributor to job burnout. The field of public accounting requires accountants to work longer hours during the “busy season” to keep up with workplace demands (Sweeney & Summers, 2002, p. 224). According to Sweeny and Summers (2002), during the pre-busy season an accountant’s average weekly workload is 49 hours, while during the busy season average workload equates to approximately 63 hours per week. Therefore, the busy season can equate to an increased workload of roughly 29%. While this can be the tipping point for burnout

syndrome, it is possible that experienced public accountants have become accustomed to managing heavy workloads to meet delivery timelines. Public accounting firms that employ professionals with extensive experience may be able to overcome the negative impacts of heavy workloads as accountants manage and adapt to job pressures in order to effectively meet performance deadlines. Berliana (2015) researched the impact of workload on delivery times, however, and found that workload and job tenure do not negatively affect audit reporting timelines.

The impact of excessive workload can lead to physical and emotional fatigue, which may have resulting consequences on the delivery of quality work. According to Persellin, Schmidt, and Wilkins (2014), auditors who work an additional five hours above the normal weekly working hours are more likely to perceive that they provide lower levels of quality audit work as a result of experiencing fatigue. Persellin et al. (2014) asserted that excessive workload can be a root cause for audit deficiencies. Further, auditors have reported that they were less excited about the profession as compared to when they first entered the accounting field (Persellin et al., 2014). As high job demands result in burnout, employees are more likely to complain about levels of workload, which facilitates a negative work environment (González-Morales, Peiró, Rodríguez, & Bliese, 2012). Bakker, Demerouti, and Schaufeli (2003) have suggested that burnout symptoms perceived by co-workers can result in “emotional contagion,” whereby workplace colleagues will mimic the burnout behaviors they observe in co-workers. This socially induced burnout experience can cause harm to the working environment if a culture of burnout develops in the workplace. Leiter and Maslach (2016) noted that individuals who express feelings of burnout syndrome indicate they are overwhelmed by work tasks and have a deteriorated mental connection towards work. It is important for organizations to identify

accountants who work above the recommended hours in order to provide support mechanisms that alleviate the impacts of burnout caused by excessive job demands.

Traditional Theories of Burnout and Stress

Job burnout emerged as a problem experienced by practitioners in health and medical occupations during the early 1970s (Schaufeli, Leiter, & Maslach, 2009). Research in burnout has gained popularity among researchers through the years because it has inspired practitioners and scholars to understand ways in which one can cope and combat the effects of burnout syndrome. The most well-known theory of burnout is Maslach and Jackson's (1981) Multidimensional Theory of Burnout, which contends that burnout is comprised of three distinct components: (a) emotional exhaustion, (b) cynicism or detachment, and (c) inefficacy or reduced personal accomplishment. This theory led to the development of the Maslach Burnout Inventory (MBI), which directly measures these three constructs associated with burnout syndrome. While Maslach and Jackson (1981) contended that the three dimensions are interrelated, Golembiewski, Munzenrider, and Stevenson (1986) modified the MBI to emphasize a progress model of burnout where each dimension occurs simultaneously and independently. Shortly after the assertion of this theory, Golembiewski and Munzenrider (1988) posited another theory which suggested that burnout occurs in a particular sequence, with the first phase representing depersonalization, the second representing reduced personal accomplishment, and the third representing the emotional exhaustion phase. Leiter and Maslach (1988) recommended a different model which promoted the idea that emotional exhaustion occurs first in burnout syndrome, and as a reaction to emotional exhaustion one will become cynical towards others and have feelings of depersonalization. As a result of either emotional exhaustion or cynicism, a sense of personal accomplishment in the workplace begins to erode. Leiter (1993) suggested that reduced personal

accomplishment develops in parallel with exhaustion and cynicism, rather than occurring in a particular sequence.

The Multidimensional Theory of Burnout led researchers to believe that burnout is the result of a mismatch between an individual and the work environment (French, Caplan, & Harrison, 1982; Kahn & Byosiere, 1992). Organizational stress and the relationship between job-person fit highlights the importance of both individual and job-related factors. Maslach (1998) argued that job-person fit concepts are not fully applicable to burnout research because job-person fit can occur to newcomers who recently enter a job, whereas burnout results after individuals have experienced chronic job stress for longer periods of time. This notion led Maslach and Leiter (1997) to develop an emergent model that described six areas of misfit between an individual and the work environment which leads to burnout. Workload is the first mismatch, which occurs “when job demands exceed human limits” (Maslach, 1998, p. 75). Another mismatch occurs when there is a lack of control caused by rigid policies or chaotic work conditions, which prevents people from achieving job autonomy. The third mismatch is insufficient reward, where an individual may feel devalued because the work does not provide recognition and rewards for employee efforts (Maslach & Leiter, 1997). Breakdown of community is the fourth job mismatch that involves unresolved work conflict, increased hostility, and limited social support in the workplace. Absence of fairness is another misfit predictor which involves a lack of procedures to ensure mutual respect in the workplace; a lack of justice in the workplace can lead to inequity of workload, pay, or promotions. The last mismatch involves value conflict, which results when the job requirements conflict with an individual’s personal principles (Maslach & Leiter, 1997). In accounting, value conflict can be critical as managers may try to override accounting practices to create favorable financial reporting

outcomes. Further, job mismatches can be interconnected where excessive workload may be related to a lack of control in the workplace. This conceptual framework is important because it highlights the complexities of organizational stress and the burnout experience.

Stress Theory

Chronic stress is a precursor to job burnout. Stress not only impacts well-being, but it can impact individual and organizational performance. Because prolonged exposure to job stressors can cause one to experience burnout syndrome (Maslach, 1998), stress theory is significant to develop a better understanding of burnout research. Selye (1974) was an expert theorist of stress and contended that there are two types of stress: eustress and distress. While stress may generally be perceived with a negative connotation, not all stress is always negative. For example, eustress is “constructive stress that results in positive outcomes for the individual” (Uhl-Bien et al., 2014, p. 41). Although certain types of stress can be helpful, Selye (1974) asserted that distress is the destructive type of stress that results in dysfunctional outcomes such as carelessness at work, tardiness, absenteeism, resistance to change, negativity, and hostility towards others in the workplace.

Selye (1976) introduced the general adaptation syndrome (GAS), also known as the stress syndrome, which represents an individual’s defense mechanism against stress. Stress syndrome occurs in three phases: alarm reaction, stage of resistance, and stage of exhaustion (Selye, 1976). The alarm stage is related to a fight-or-flight reaction to stress, which leads to the resistance stage. Over time, the chronic stressor leads to exhaustion if stress continues beyond an individual’s physiological capacity. The health consequences of stress can vary and may include trembling, emotional tension, addiction, accident proneness, depression, and insomnia. Selye (1976) concluded the most important feature of stress syndrome is not the intensity of the

stressor itself, but rather an individual's ability to manage the stressor. It is significant to consider the particular individual characteristics and factors which promote the ability to cope with work stress.

Coping Theory

The ability to cope with a work environment can create a source of relief when experiencing job stress. Lazarus and Folkman (1984) theorized that coping with stress involves complex cognitive evaluations of stressors caused by the environment. They asserted that such cognitive methods involve managing thoughts and emotions to assess irrelevant, benign-positive, and stressful situations. The first assessment produces no response, while the second produces a positive reaction initially but could later manifest into a negative response depending on the situational experience. Proper evaluation of stressful situations can result in a coping response to manage environmental challenges.

Lazarus and Folkman (1984) noted that individuals who are able to adapt to stressful situations benefit from cognitive coping; otherwise, a lack of cognitive appraisal may result in greater stress, eventually leading experienced burnout. Emotion-focused strategies which may be used to cope with stressors include avoiding the stressor, minimizing the stressor, making positive comparisons regarding the stressor, and giving attention to selective factors of the stress situation (Lazarus & Folkman, 1984). According to Scandura (2016), problem-focused strategies may involve seeking assistance and acquiring useful resources to overcome the impact of the stressor. Lazarus and Folkman (1984) asserted that individuals can use both problem-focused and emotion-focused methods to lessen the impacts of stress. A proactive approach can assist in overcoming exhaustion caused by job stress, allowing individuals to better tolerate stress factors in the workplace. Accessible resources such as health-based support, social support, and

self-esteem building resources can facilitate successful coping outcomes. Organizations can certainly play a role in providing accessible resources to help individuals manage stress in the workplace.

Job Demands-Resources Model

The Job Demands-Resources (JD-R) Model of Burnout is significant to understanding the impacts of job resources and work demands on the multiple dimensions of burnout (Demerouti, Bakker, Nachreiner, & Schaufeli, 2001). Figure 3 summarizes the JD-R Model of Burnout.

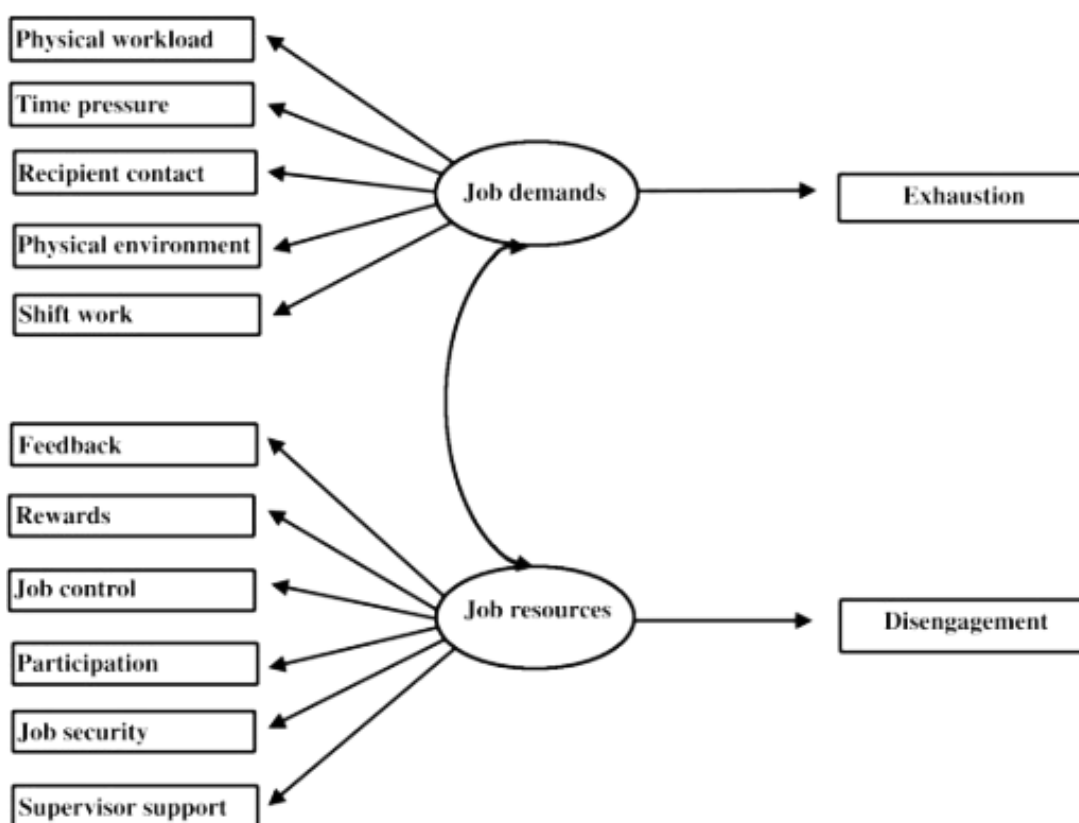


Figure 3. Job Demands-Resources Model of Burnout adapted from Demerouti et al. (2001).

The theory contends that job demands associated with organizational, social, and physical work factors require continual mental and physical efforts, which assists in providing an explanation for the variance of exhaustion experienced by employees. For example, high levels of work-related pressure and excessive workloads can trigger heightened burnout symptoms in

employees. As an individual exerts more effort towards meeting the various job demands, they are more prone to reach the stage of exhaustion (Demerouti et al., 2001). The JD-R Model of Burnout emphasizes that high job demands may impair energy levels and lead to burnout, while job resources play a key role in motivating an engaged workforce. The combination of an invigorated and engaged workforce can lead to productivity in the workplace. Disengagement is represented by the lack of job resources which can further disconnect an individual who is experiencing the cynicism stage of burnout. The lack of job resources available in an organization may contribute to decreased productivity through increased employee withdrawal behavior (Demerouti et al., 2001).

Traditional Theories of Employee Satisfaction

Job satisfaction has gained much attention among researchers and theorists because it is a significant factor that affects many industries. Scholars have shown a growing interest in the identification of factors which contribute to worker satisfaction. Recent research on job satisfaction has been underpinned by important traditional theories. Seminal theorists such as Locke (1968, 1976), Vroom (1994), and Spector (1997) have contributed towards traditional theories that provide explanations and assertions regarding the nature, causes, and outcomes of job satisfaction.

Goal-Setting Theory and Job Satisfaction

Locke (1968) studied the relationship between conscious goals and task performance. He promoted the idea that an individual's conscious thoughts and intentions control actionable outcomes. According to Locke (1968), "monetary incentives, time limits, and knowledge of results do not affect performance level independently of the individual's goals and intentions" (p. 157). By setting purposeful and goal directed work objectives one can influence greater levels of

motivation (Nahavandi et al., 2015). This theory led Latham and Baldes (1975) to provide support for Locke's Goal Setting Theory whereby precise and challenging goals can amplify performance since they direct individuals to accomplish work tasks. This then makes an individual feel a sense of accomplishment which can further provide motivation to achieve workplace productivity (Latham & Baldes, 1975). Goal setting is the catalyst to enhance feelings of self-efficacy, which influences a positive assessment of personal capabilities and skills (Nahavandi et al., 2015).

Locke (1976) provided seminal research on the nature, causes, and effects of job satisfaction. He contended that job satisfaction is determined by the discrepancy between what employees have and what they want with regards to the work environment (Locke, 1976). He criticized Herzberg's Two-Factor Theory because it does not provide sufficient measurements of exacting job conditions which contribute to job satisfaction, nor does it provide a parallel between individual needs and the hygiene-motivator factors. Locke (1976) contended that job satisfaction is the pleasurable emotional state derived from the perception of work fulfilling important job values which are compatible with an individual's needs. The work environment certainly plays a role in fulfilling the needs of a worker; however, the benefits and rewards provided by the environment will be valued differently by each individual. Individual differences play a key role in determining job satisfaction. He also asserted that individuals with high self-esteem will experience greater levels of happiness with work as compared to individuals with low self-esteem. Locke (1976) posited that role conflict and role ambiguity should be minimized to prevent job dissatisfaction. Low levels of job satisfaction can result in a variety of consequences which can impact workers' physical health, attitudes, grievances, absences, and turnover (Locke, 1976). According to Locke (1976), the key causes of job

satisfaction include personal interest in work, high self-esteem, and work that is not too tiring physically. Other factors such as mentally challenging work, rewards for performance, agents in the workplace (i.e., pay and promotions), and working conditions, can promote levels of job satisfaction provided these factors are compatible with an individual's needs and values (Locke, 1976).

Expectancy Theory

According to Vroom (1994), job satisfaction is conceptually equivalent to an individual's positive attitude towards work. It represents the extent to which people are satisfied with work and manifests itself in an attitudinal response. Vroom (1994) explained his Expectancy Theory to describe how people are motivated to maximize desirable outcomes and minimize unpleasant outcomes. His theory contends that motivation involves a cognitive process where people first assess performance expectations and reward outcomes, while considering personal preferences of expected rewards, prior to exerting effort (Vroom, 1994). Expectancy Theory predicts that individual efforts are contingent upon effort-to-performance expectancy, performance-to-outcome expectancy, and outcome valences. For example, if an employee believes that working longer hours will not help them receive a promotion which they highly value, then they will likely not exert the extra effort. Vroom (1994) derived a scientific formula to quantify this theory where motivational force equals the product of expectancy of performance goals, the expectancy of the reward outcome, and the value one places on the reward outcome. The anticipated satisfaction received from a reward and the expected performance level required to achieve that reward outcome will vary based on each individual.

This theory is significant to business because organizations can measure desirable factors of work performance and identify when to dispense individualized rewards for work

achievements. Businesses should certainly strive to initially select employees who meet the performance requirements, however, organizations can also increase the belief workers have in themselves to successfully perform tasks. For example, employees can be offered support and training programs that promote the development of a “can-do” attitude which can contribute to desired levels of performance and increased motivation (McShane & Von Glinow, 2015).

Organizational managers may promote motivational effort by providing proper assistance, useful information, and appropriate tools to work with. An employee’s belief in personal capabilities and an effective reward-system are important factors which may contribute to greater employee motivation and workplace harmony.

Job Satisfaction: Application, Causes, and Consequences

According to Spector (1997), job satisfaction is important to organizations because it reflects good treatment towards employees and it functions as an indicator of the psychological well-being of employees. Job satisfaction can influence positive employee behaviors which may affect organizational performance. While Spector’s definition of job satisfaction is fundamental, he described it as “...the extent to which people like (satisfaction) or dislike (dissatisfaction) their jobs” (1997, p. 2). Spector (1997) argued that an emphasis should be placed on the attitudinal variable of job satisfaction, as opposed to the needs-fulfillment perspective. Antecedents of job satisfaction include factors associated with the job environment and individual factors, such as personality and personal experiences. While the global perspective of job satisfaction can be useful, organizations can gain further insight by understanding the motivational impacts of particular facets of job satisfaction, such as appreciation, personal growth, and pay (Spector, 1997). The faceted approach is useful in understanding the specific parts of work that produce or limit job satisfaction.

The Job Satisfaction Survey (JSS) was created by Spector (1985) to measure nine facets of work: pay, promotion, supervision, benefits, contingent rewards, operating procedures, coworkers, nature of work, and communication. While there are correlations among these facets, Spector (1997) contended that people will have varying feelings about different aspects of the job. Using existing job satisfaction scales can save time and money for researchers, but many are limited only to the job facets that are measured through the scale. Job satisfaction measured through existing scales may vary for different cultures and demographics (Spector, 1997). Research supports this idea and confirms that job satisfaction increases with age (Besen, Matz-Costa, Brown, Smyer, & Pitt-Catsouphes, 2013). Life stages can impact motivation, cognition, and intellectual abilities (Nahavandi et al., 2015). Ng and Law (2014) conducted 32 in-depth semi-structured interviews on workers age 55 to 64 and found that older workers utilize adaptive strategies to manage changes in the workplace. The older workforce acknowledged the need to “keep up” with technologies and noted the strength of a rich skill-set developed with experience and age (Ng & Law, 2014, p. 6). It is important for organizations to provide the right type of support to older workers to help encourage them to remain active in the workforce. These research findings build on the traditional theories of job satisfaction which contend that satisfaction will vary based on the individual’s needs, characteristics, and expectations (Spector, 1997; Vroom, 1994).

Job satisfaction is also dissimilar across cultures due to differences in cultural experiences and workplace practices (Chandra, 2012). Levels of job satisfaction may vary from eastern to western cultures due to varying job characteristics, such as task significance, task identity, and job scope, which may provide more useful insight about motivation and job satisfaction. Men and women may have different expectations and perceptions about fairness

and pay; gender differences and levels of job satisfaction have been inconsistent across studies (Spector, 1997). Magee (2015) studied the impact of age and gender on job satisfaction and found that “women in their late twenties to early thirties are slightly more likely than men in that age-range to agree that they are satisfied with their job” (p. 1105). Further, men over age 44 were more likely to report job satisfaction than women age 45 and older (Magee, 2015).

While role conflict and role ambiguity may be a catalyst for organizational constraints, businesses can play a vital role in influencing job satisfaction (Spector, 1997). Job stress can be escalated when employees are required to deal with an irate customer or excessive work deadlines. According to Lea, Corlett, and Rodgers (2012), job strains such as extended workloads have been linked to job dissatisfaction. Job demands and work schedules with non-standard, longer hours can also be a source of job stress. For example, night shifts disrupt the sleep/wake cycle and may cause changes in body temperature and hormone levels (Yu-San et al., 2014). Further, long shifts and excessive work hours can lead to fatigue, drug and alcohol abuse, and job dissatisfaction, which in turn lead to health complaints (Spector, 1997).

While the work environment plays a role in influencing job satisfaction, individual attributes within the workplace add another element to employee satisfaction. Personality plays a role in assessing job satisfaction and it is important to consider the implications of certain individual personalities which gravitate towards negative vs. positive thoughts (i.e., external vs. internal locus of control; Judge, Bono, & Locke, 2000). Spector (1997) highlighted the importance of person-job fit with regards to job satisfaction, but there are other components of the overall person-environment fit that one should consider such as the individual’s match with the “supervisor (person– supervisor fit), and the team (person–team fit)” (Quratulain & Khan, 2015, p. 269). Organizations should aim to match employees’ abilities to job requirements to

promote greater levels of job satisfaction in the workplace. The results may increase organizational citizenship behavior, such as helping others, being punctual, and offering suggestions to help improve efficiency in the workplace (Spector, 1997). Dissatisfied employees, however, may exhibit withdrawal behaviors such as absenteeism because they will try to avoid work they dislike.

Spector (1997) noted another factor to consider: the absence culture of an organization and how certain firms or divisions may support absences in the workplace. Despite an absence culture within an organization, turnover intentions may be exhibited by employees when they search for alternative positions by contacting an employment agency, sending résumés, and going on job interviews. Such counterproductive behaviors on the job have been associated with job dissatisfaction. Life satisfaction also plays a role in job satisfaction, and the spillover hypothesis explains how work can spill over into personal, non-work facets of life, and vice versa (Spector, 1997).

Contemporary Applied Research: Burnout

The business environment experiences continual change and consequently, employees are faced with increased pressure to meet organizational expectations in order to secure work positions. Heightened job stress is a key contributor to job burnout. In the public accounting field, burnout is a critical issue because of the negative consequences on both the individual and organization (Herda & Lavelle, 2012). Baker and Costa (2014) studied the impacts of job burnout and argued that high levels of burnout weaken daily work engagement. While it is clear that burnout has many impacts, researchers have debated whether job burnout is exclusively work-related. Bianchi, Truchot, Laurent, Brisson, and Schonfeld (2014) asserted that burnout is context-free and related to experiences outside of the workplace. They asserted that burnout is

not solely job-related and pointed to the importance of understanding how life factors also influence burnout (Bianchi et al., 2014).

While job burnout is a major topic in organizational psychology and business enterprise, recent research developments have pointed to the importance of individuality and burnout. Leiter and Maslach (2016) utilized a person-centered approach to conduct a latent profile analysis and assess the relationship between the three dimensions of burnout in the burnout-engagement continuum. Research analysis revealed five profiles in the continuum, where burnout involved high levels of all three dimensions (exhaustion, cynicism, and inefficacy) and engagement involved low levels of the three dimensions. The “overextended” profile revealed only high levels of emotional exhaustion, the “disengaged” profile represented only high levels of cynicism, and the “ineffective” profile was represented by high levels of inefficacy (Leiter & Maslach, 2016). The findings are important to understand the range of impact caused by burnout, and how the experience may vary for each individual profile.

Personality can impact many facets of work and life. Attributes such as self-esteem, emotional stability, positive and negative affectivity, and the extent of extraversion or introversion are important to consider when understanding contemporary topics of burnout. Magnano, Paolillo, and Barrano (2015) asserted that while organizational factors are important when considering burnout, the relationship between personality and job burnout cannot be ignored. Utami and Nahartyo (2013) studied the impact of Type A personality on auditor burnout, and research findings indicated that this type of personality intensifies role conflict and overload, which are key contributors to burnout. Individuals with Type A personality have been described as aggressive, impatient, competitive, and impulsive, and these factors not only contribute to burnout syndrome, but they pose serious health issues such as increased risk of

coronary heart disease (Utami & Nahartyo, 2013). It is significant for individuals to manage stress through personal strategies such as making lifestyle changes, utilizing social support, regulating emotions, managing time, and making attitude adjustments to promote positivity and resilience (Nahavandi et al., 2015).

Azeem (2013) examined the relationship between burnout and personalities, utilizing Maslach's Burnout Inventory, and the Big Five Indicator assessment which measures five core personality profiles: emotional stability, extraversion, conscientiousness, agreeableness, and openness. Azeem (2013) found that conscientiousness was negatively correlated with all three dimensions of burnout, while neuroticism was positively correlated with both emotional exhaustion and reduced personal accomplishment. Neuroticism is an emotional state that represents personality facets such as anxiousness, depression, hostility, self-consciousness, and impulsiveness (Azeem, 2013). The results highlight the significance of personality and the relationship between negative attitudes and job burnout. Emotional instability can be a leading factor in burnout and job dissatisfaction.

Barbosa, Cortez, and Macuch (2016) examined research on the relationship between self-esteem and burnout and concluded that "self-esteem may be a determining factor in the detection of who has the highest pre-disposition to develop burnout" (p. 99). The inefficacy dimension of burnout represents feelings of inadequacy and incompetence, and these feelings can be magnified by low self-esteem. There are many individual factors that can contribute to job burnout. Factors such as personality and self-esteem are relevant and applicable to contemporary burnout research. The negative consequences of burnout and job dissatisfaction should be acknowledged by organizations to mitigate the impacts and achieve increased employee engagement and productivity.

Contemporary Applied Research: Job Satisfaction

Contemporary research in job satisfaction has covered important areas such as generational and gender differences. According to Lee, Mullins, and Cho (2016), the infusion of millennials into the workforce calls for a change in management techniques to promote job satisfaction. Lee et al. (2016) researched the particular factors that influence higher levels of job satisfaction in millennials and found that work-related attitudes and transformational leadership of management are significantly related to job satisfaction. The level of support one receives from the workplace may be a significant contributor to motivation. Age and gender play a role on levels of perceived job satisfaction, and research has noted that women and men of similar age experience varying levels of job satisfaction (Magee, 2015). Some researchers believe that job satisfaction increases with age and intellectual abilities (Bensen et al., 2013). The older generation of working adults must adjust to maintain a skill-set that promotes abilities to keep up with technological advances (Ng & Law, 2014). This may allow the older generation to experience challenging tasks and also a sense of achievement when accomplishing the mastery of new tasks.

Growing globalization and ever-changing accounting rules create challenges in the workplace, and each person may view these challenges differently. Hermanson, Houston, Stefaniak, and Wilkins (2016) researched the perceptions of accountants employed by public accounting firms and found that employees reported greater levels of job satisfaction with work challenges, stimulation, and responsibility. Research results indicated that additional regulation, stress, and working hours were significant detractors in the audit profession (Hermanson et al., 2016). Since governmental regulation is inherent to accountancy, it is important to consider an individual's ability to cope with job demands and achieve higher levels of job satisfaction.

Contemporary research has also contradicted traditional theorists, such as Herzberg, indicating that hygiene-factors such as pay are critical in motivating employees (Aslam & Mundayat, 2016). A competitive and suitable compensation structure is essential to motivate a majority of working individuals (Stringer et al., 2011). Contemporary human resource management has emphasized the need to develop effective compensation policies to attract talent and maintain a productive workforce (Mello, 2015). The work environment can offer a variety of avenues to increase employee engagement and motivation. Employers who provide effective feedback through strengths-based coaching and 360-degree feedback reviews can help to build positive expectations for future employee performance (McShane & Von Glinow, 2015). It is important that organizations attempt to understand and increase perceived levels of job satisfaction in employees by considering alternative ways of getting the job done, such as through the establishment of flexible work arrangements (Galinsky, 2015). Organizational policies which promote compressed work weeks, flexible working hours, job sharing, and telecommuting, may improve employee motivation and performance (Uhl-Bien et al., 2014). However, it is necessary to note that the notion of working from home can raise workload issues since the digital age has facilitated the ongoing flow of work collaboration through 24/7 access to email communications (Buchheit, Dalton, Harp, & Hollingsworth, 2016; Kotwinski, 2016). The business environment cannot expect employees to be available for work tasks during all hours of the day, especially if job satisfaction is a desirable long-term objective. Work-life balance remains essential to establish continued motivation and overall employee well-being.

Turnover in CPAs

Turnover in accounting professionals is an ongoing topic of interest among researchers because different variables, such as organizational commitment and job burnout, are linked to

turnover intentions (Herda & Lavelle, 2012). The retention of skilled accountants is critical in a competitive business environment, and understanding factors that positively impact turnover are important to address the problem of job dissatisfaction continuing to increase as a result of burnout. Chong and Monroe (2015) addressed if turnover intention of junior-level accountants was an outcome of job burnout. Based on the research findings, burnout and job dissatisfaction in accountants are predictors of turnover intention. Low levels job satisfaction in accounting are associated with role ambiguity and exhaustion, and job dissatisfaction can lead to higher turnover rates because employees are less committed to the organizations they serve (Chong & Monroe, 2015). Accounting professionals may experience long working hours during the busy season, and it is not uncommon to perform routine tasks for ongoing assignments. These demands can impact perceived levels of job satisfaction, and as a result, organizations may face higher rates of turnover.

Excessive levels of employee turnover can negatively impact organizations through increased separation costs, vacancy costs, replacement costs, and training costs for new employees (Newstrom, 2015). High costs of turnover can significantly affect an organization's bottom line, with an estimated cost of twice an employee's salary to recruit and train replacement talent (Hamel, 2009). When high performers depart from organizations, it can also be costly to the "top line" if employees leave with an intention to poach a client-base (Baysden, 2013b). There is a growing concern for a lack of organizational loyalty, and the skill loss caused by turnover can have a negative impact on organizational productivity (David & Holladay, 2015). However, some employees may benefit from turnover by receiving job promotions, and turnover can also benefit organizations if the employee who leaves the organization is the cause of disruption to productivity. Employee turnover can be functional if it enables organizations to

infuse new expertise by hiring fresh talent, yet a preventative approach should be utilized to determine the turnover personality of new hires (Newstrom, 2015).

David and Holladay (2015) examined if employee personality impacts turnover and findings revealed that low levels of emotional stability and conscientiousness influence non-illness related absenteeism. Absenteeism was positively correlated with turnover, and lower levels of emotional stability can influence withdrawal behaviors such as tardiness or low productivity, leading to extreme patterns of absenteeism and ultimately voluntary turnover (David & Holladay, 2015). Low levels of conscientiousness in employees can have an impact on behaviors that result in taking extended lunch breaks and overlooking important work meetings. David and Holladay (2015) asserted that organizations can avoid costly turnover if a commitment is made to dedicate time and resources towards selecting ideal candidates who possess personality variables that are associated with lower absenteeism and turnover.

Attrition in forensic and valuation accounting is a growing concern because a greater number of experienced baby boomers are approaching retirement (Baysden, 2013b). Because the field of accounting requires highly skilled workers, it may take months to replace a work-ready hire, and turnover can create a bottleneck in human resources if too much time is spent on recruiting new employees that it takes away from training and developing existing employees. It is estimated that attrition costs in accounting can lead to annual productivity losses of up to 75% (Baysden, 2013b). This is a significant concern that may hurt effective business operations in a competitive market. In contrast, keeping unproductive employees who are dissatisfied but fail to leave an organization may be harmful to business operations as well.

Chong and Monroe (2015) emphasized that role stressors and job-related tension are antecedents of turnover intentions. High job demands and the availability of job resources

influence job burnout, whereby limited resources may worsen job burnout in employees (Lee & Ashforth, 1996). Lee and Ashforth (1996) reported that the emotional exhaustion and cynicism aspects of burnout syndrome are positively correlated with turnover intentions. While organizations may seek to reduce turnover rates to avoid additional HR costs, turnover continues to be a problem in public accounting. Guthrie and Jones (2012) asserted that turnover of women in the public accounting industry is higher because of the low rate at which they make partner as compared to male accountants. According to Borkowski and Welsh (2016), women leave large public accounting firms because work demands negatively affect aspects of family life, and they desire more reasonable working conditions. Women also reported leaving smaller accounting firms for better pay and advancement opportunities, while men reported leaving public accounting firms for professional development opportunities and better pay (Borkowski & Welsh, 2016).

Jankowski (2016) emphasized the push-pull factor of voluntary turnover, where new opportunities may pull an employee to a different job while job dissatisfaction may push an employee to another job. The effects of burnout can amplify the intention to leave an organization. According to Ciftcioglu (2011), burnout represents a form of job stress and it influences employee turnover. The public accounting profession requires long working hours and the busy season can predispose accountants to the burnout experience. Extended working hours may lead to overload and can trigger burnout, causing public accountants to experience greater turnover intentions compared to other professionals who work standard hours (Fogarty et al., 2000; Sweeny & Summers, 2002). The increased prevalence of emotional exhaustion is likely to lead to decreased levels of job satisfaction and organizational commitment, which influences the desire to seek alternative employment (Chong & Monroe, 2015). The available

literature offers limited information regarding the exact level of burnout that would cause a public accountant to leave a job. The relationship between turnover and burnout is one that is complex and could be intrinsically examined in future research.

Transition and Summary

This robust review of the professional and academic literature provided a groundwork for the key elements associated with the research problem. Accounting professionals who work in the field of accounting face heavy workload pressure impacting burnout levels, job satisfaction, and turnover. The literature review addressed components of this problem to compare and contrast relevant research findings. The next section will provide the reader with more information about the role of the researcher, the participants, and the specific research methodologies which were used to investigate the research problem and test the proposed hypotheses.

Section 2: The Project

This research was designed to provide further insight on the relationship between perceived burnout and job satisfaction in CPAs. The researcher utilized the quantitative research method to describe population characteristics and determine whether a significant relationship exists between the independent and dependent variables. The contributions of this research were intended to exemplify the potential connection between perceived components of burnout and job satisfaction in CPAs located in California. This section provides further information regarding the role of the researcher, research participants, population and sampling, the research method and design, instrumentation, data collection and analysis, and the reliability and validity of the survey results.

Purpose Statement

The purpose of this non-experimental, quantitative research was to examine the relationship between perceived components of burnout and job satisfaction in certified public accountants in California. The independent variable was perceived burnout and the dependent variable was job satisfaction. Burnout was measured with the Maslach Burnout Inventory (Maslach & Jackson, 1986) and job satisfaction was measured with the Minnesota Satisfaction Questionnaire (Dawis et al., 1968). Burnout was defined as an employee's response to prolonged job stress. Job satisfaction was generally defined as an employee's harmonious relationship with the working environment. CPAs were defined as individuals who have passed the Uniform Certified Public Accountant Examination and have met the educational and experience requirements prescribed by the state of California. Population contact information consisting of email addresses was obtained from the California Society of Certified Public Accountants.

Role of the Researcher

The researcher combined two survey instruments to quantitatively measure the relationship between job satisfaction and the dimensions of burnout. The researcher first obtained permission to use the Minnesota Satisfaction Questionnaire (MSQ) and the Maslach Burnout Inventory (MBI). The researcher also added demographic questions to the survey to provide further insight regarding the sample population. The researcher collaborated with Mind Garden, Inc. to customize the survey. The researcher developed a database of email addresses and administered the survey in electronic format via ConstantContact.com to potential participants. The researcher collected the data electronically and utilized Statistical Package for the Social Sciences (SPSS) version 24 to test for assumptions of normality. SPSS was also used to analyze survey scores through the use of the Pearson Correlation and Spearman's *rho*. Access to the stored data was restricted only to the researcher. The researcher followed the stringent guidelines prescribed in the Collaborative Institutional Training Initiative (CITI) Program and obtained approval from the Institutional Review Board (IRB) prior to the official use of the research instrument. The researcher was responsible for maintaining ethical standards during and after the data collection process by securely storing, organizing, and analyzing the data to identify and interpret the meaning of the research results. In order to maintain the confidentiality of participants, only the group results of this research were published.

Participants

The participants in this research included practicing CPAs from California. Participants were listed as members of the California Society of CPAs, a large statewide network affiliation that requires membership access. The researcher obtained a total of 50,000 email addresses which were stored in a database. Based on the Population Reference Bureau (2015) and the

National Association of State Boards of Accountancy (2017), the researcher estimated a population size of 93,000 CPAs in California. Considering the estimated population, a 5% sampling margin of error, and a 95% confidence level, the researcher calculated a required sample size of 383 participants. According to Schönbrodt and Perugini (2013), correlations will generally stabilize, providing more accurate results, when the sample size approaches 250.

The researcher employed systematic sampling by randomly selecting every third and fifth participant from the email database. The participants in this research were contacted by email via ConstantContact.com utilizing email contact information from the researcher's database of CPAs within California. The researcher provided a written statement describing the purpose of the research in the email. Upon reading the written statement, participants began the survey by clicking "Begin Survey," or participants chose to terminate participation by not clicking on the survey link. The email link routed the participants to the web-based survey which was hosted by Mind Garden. The survey results provided to the researcher were kept anonymous through the use of enabled survey features that omitted names, email addresses, and IP addresses of the respondents. Personal and identifiable participant information was not recorded, retained, reported, or revealed to assure the confidential protection of the research participants.

Research Method and Design

The purpose of this quantitative, correlational research was to statistically examine the relationship between perceived burnout and job satisfaction in CPAs. Perceived burnout was treated as the independent variable, while perceived job satisfaction was treated as the dependent variable. The following sections describe why the quantitative, correlational technique was chosen to conduct this research.

Method

The quantitative method was chosen for this research because it involved examining relationships among variables in order to test the hypotheses (Creswell, 2014). A common method of data collection used in quantitative research is survey methodology as it is suitable to inquire, analyze, and measure population responses based on statistical patterns found in numeric data (McCusker & Gunaydin, 2015; Quick & Hall, 2015). This research was well suited to the quantitative method because the hypotheses were tested using data from two numerical-based instruments: Maslach's Burnout Inventory (MBI) and the Minnesota Satisfaction Questionnaire (MSQ). The surveys both contained Likert scales which were designed to facilitate quantitative research. Creswell (2014) noted the quantitative method protects against research bias and it also allows the research findings to be generalized and replicated.

To assist in providing generalizable data, a higher response rate was promoted by sending two reminder emails to respondents. Response bias and the effect of non-responses were managed through wave analysis by examining the consistency of select items each week, in order to track any significant unconscious or deliberate misrepresentation (Creswell, 2014; Zikmund et al., 2013). A missing values analysis (MVA) was conducted to ensure participants provided complete responses. The risk of confidentiality breach was mitigated by ensuring that survey responses were strictly anonymous. Responses were stored in a data file on a flash drive which was locked with a protective password.

Research Design

A correlational design was used to examine the relationship between dimensions of burnout and job satisfaction. Creswell (2014) indicated that quantitative research is helpful in examining relationships among variables in order to test an objective or hypothesis, and this

research examined the correlation between two distinct variables, perceived burnout and job satisfaction. Correlational analysis was used to determine whether or not there was a statistically significant relationship between the independent variable, job burnout, and the dependent variable, job satisfaction. The variables were measured with the Maslach Burnout Inventory (MBI) and the Minnesota Satisfaction Questionnaire (MSQ). The Pearson Correlation and Spearman's *rho* were conducted to examine the strength of association between perceived dimensions of burnout and job satisfaction in CPAs in California.

Population and Sampling

The target population was practicing certified public accountants (CPAs) in California. CPAs were listed as members of the California Society of CPAs. This state-wide society was chosen because it offered convenient access to CPA members by locality. Participants were chosen by systematic random selection to promote a sample that would be representative of the population. Systematic sampling is a simple method used to randomly select potential participants. According to Zikmund et al. (2013), random sampling is superior compared to non-probability sampling techniques because it can eliminate the research bias inherent in non-probability sampling.

Power analysis is an effective method utilized in research to statistically determine the appropriate a sample size needed (Creswell, 2014). From the population estimate of 93,000 CPAs located in California, the researcher used power analysis to calculate a total sample size of 383 based on a 5% sampling margin of error, a 95% confidence level, and factoring in the estimated response rate of at least 1%. To confirm the eligibility criteria of participants, survey respondents were required to answer a qualifying question to confirm they were at least 18 years old and a practicing CPA in California. Survey recipients were directed to a thank you page and

denied access to the full survey if they did not meet the inclusion criteria. If the participant's response did not confirm this qualifying question, they were restricted from accessing the Maslach Burnout Inventory and Minnesota Satisfaction Questionnaire survey questions.

Data Collection

Instruments

The research instrument was designed by combining two quantitative surveys: The Maslach Burnout Inventory (MBI), and The Minnesota Satisfaction Questionnaire (MSQ). The estimated survey completion time was approximately 10-15 minutes. MBI questions were measured using a seven-point Likert scale, while MSQ questions were measured using a five-point Likert scale. The finalized survey contained a total of 41 research questions. The MBI-general survey contained 16 questions which measured the three constructs of burnout: exhaustion, cynicism, and professional efficacy. The MBI questions (i.e., "I feel emotionally drained from my work") measured the frequency of burnout through seven response options: 1 = never, 2 = a few times a year or less, 3 = once a month or less, 4 = a few times a month, 5 = once a week, 6 = a few times a week, 7 = every day. The MSQ questions were used to measure overall job satisfaction or dissatisfaction. The MSQ-short form contained 20 questions (i.e. "On my present job, this is how I feel about being able to keep busy all the time") with five response options: 1 = very dissatisfied, 2 = dissatisfied, 3 = neutral, 4 = satisfied, and 5 = very satisfied. Five additional demographic questions were added to the survey to gain insight on background information pertaining to the respondents' CPA qualifications, gender, birth year, education level, and accounting specialization. Researchers have investigated the relationship between gender and burnout (Jones, Guthrie, & Iyer, 2012) and this additional relationship may be useful

in understanding any predispositions to burnout syndrome in order to develop coping mechanisms to better manage work-related stress (Guthrie & Jones, 2012).

The instrument was self-administered via electronic format, and all survey results were strictly confidential. The email sent to participants contained an informed consent, however in order to protect participant confidentiality, informed consent signatures were not collected. Survey participation was completely voluntary. The researcher stored survey results on a flash drive which was kept at the researcher's residence. A backup copy of the survey results was stored in the researcher's password protected Dropbox.com account; no other access is available to individuals.

To address threats to validity and reliability, standardized instruments were chosen to conduct this research. According to Weiss et al. (1967), Hoyt reliability coefficients for the MSQ were obtained, ranging from .87 to .92. The MSQ has also proven to be a valid instrument, with evidence provided to support that the MSQ measures "satisfaction in accordance with expectations from the Theory of Work Adjustment" (Weiss et al., 1967, p. 18). The MBI is also a reliable instrument, with evidence of Cronbach's alpha coefficients for the three dimensions ranging from .75 to .90 (Li, Guan, Chang, & Zhang, 2014). The MBI is the most widely used burnout scale because of its proven validity; convergent validity for the MBI-GS has been demonstrated via correlations between particular job characteristics and job burnout (Maslach, Jackson, & Leiter, 2016).

Data Collection Technique

An electronic survey customized by Mind Garden was sent out to participants via email. The researcher chose a web-based survey because it provided a more efficient way to deliver the questions to participants, while it also allowed the researcher to minimize substantial costs

associated with traditional paper and pencil surveys. Participants were asked to access the survey link and complete the survey questions within 30 days. A reminder email was sent on the fifteenth and twenty-first day. The online survey contained a total of 41 questions, which consisted of 5 demographic questions, 16 burnout questions, and 20 job satisfaction questions. The estimated time for participants to complete the survey was 10-15 minutes. If participants failed to answer a MBI or MSQ survey question, they were prompted to complete the required question to promote complete and usable data sets. A sample of closed-ended questions used in the survey can be found in Appendix A.

Data Organization Techniques

Response data were collected electronically and housed in a password protected Mind Garden account owned by the researcher. The company provided the researcher with a .CSV data file containing anonymous survey responses for each participant. After the data collection period ended, the researcher scored the data obtained to measure the three dimensions of burnout and overall job satisfaction. The researcher used SPSS to calculate the correlation between the variables, testing the relationship between each burnout dimension and job satisfaction. The researcher securely stored the data file on a flash drive and created a complex password to access the file. The researcher uploaded a backup copy of the data file to a restricted Dropbox.com account which was also password protected. The backup copy will be stored for a period of three years. The original data file will be stored with Mind Garden for a period of one year.

Data Analysis Technique

As noted previously, the following research questions were used to examine the correlation between perceived burnout and job satisfaction in CPAs.

Research Question 1: Is there a relationship between exhaustion and perceived job satisfaction in Certified Public Accountants?

Research Question 2: Is there a relationship between cynicism and perceived job satisfaction in Certified Public Accountants?

Research Question 3: Is there a relationship between professional efficacy and perceived job satisfaction in Certified Public Accountants?

The following hypotheses were developed to quantify the relationship between dimensions of burnout and perceived job satisfaction in CPAs:

H₀1: There is no statistically significant relationship between exhaustion and perceived job satisfaction in Certified Public Accountants (CPAs).

H_A1: There is a statistically significant relationship between exhaustion and perceived job satisfaction in Certified Public Accountants (CPAs).

H₀2: There is no statistically significant relationship between cynicism and perceived job satisfaction in Certified Public Accountants (CPAs).

H_A2: There is a statistically significant relationship between cynicism and perceived job satisfaction in Certified Public Accountants (CPAs).

H₀3: There is no statistically significant relationship between professional efficacy and perceived job satisfaction in Certified Public Accountants (CPAs).

H_A3: There is a statistically significant relationship between professional efficacy and perceived job satisfaction in Certified Public Accountants (CPAs).

Data were analyzed using Statistical Package for the Social Sciences (SPSS) version 24. Mean, standard deviations, and ranges of responses were calculated for each dimension of burnout and overall job satisfaction. The Pearson and Spearman's *rho* Correlation Coefficients

were used to test the research null hypotheses and determine whether there was a statistically significant relationship between each dimension of burnout and the dependent variable, job satisfaction.

Reliability and Validity

Reliability

The reliability of the research was based on the reliability coefficients of the instruments used. According to Fields (2002), the coefficient alpha for the MSQ has ranged from .85 to .91, indicating a high level of internal consistency in MSQ survey questions. The MSQ was chosen because of its robustness in measuring 20 facets of job satisfaction, rather than measuring satisfaction with a single question (i.e., Are you satisfied with your job?). Further, the MBI-GS has proven to be reliable with a historical Cronbach's alpha rating of .88, .76 and .76 for dimensions of exhaustion, cynicism, and professional efficacy, respectively (Maslach et al., 2016). Chong and Monroe (2015) also used the MBI to measure job burnout of junior accountants in Australia. The selected instruments have been proven reliable for internal consistency and stability over time, allowing researchers to make meaningful inferences from the data.

Validity

The validity of each survey instrument has been historically measured. Job satisfaction measured with the MSQ has been negatively correlated with role conflict and propensity to leave an organization (Fields, 2002). Dimensions of burnout have been reported consistently where service orientated professionals, such as auditors and tax accountants, have reported higher levels of depersonalization (Guthrie & Jones, 2012). Threats to external validity were mitigated by requiring participants to confirm they were CPAs before allowing them to answer MBI and MSQ

questions; this allowed the researcher to draw suitable conclusions from the data regarding the population and generalize the findings to a larger populace (Creswell, 2014). Non-response bias was mitigated by sending two email reminders to participants to encourage a higher completion rate. Response bias was managed through wave analysis by examining the consistency of select items each week to track an unconscious or deliberate misrepresentation (Creswell, 2014; Zikmund et al., 2013). A missing values analysis (MVA) was also conducted to ensure participants provided complete responses.

Transition and Summary

In summary, this research was intended to provide further insight regarding the relationship between dimensions of job burnout and perceived job satisfaction in CPAs. The researcher was responsible for locating, identifying, and contacting the selected population. A web-based survey was provided to participants in an email. The researcher followed strict guidelines to ensure participant information was kept anonymous and survey data were protected. The survey instruments used in this research have proven to be both reliable and valid. The researcher collected the data and utilized analysis techniques to test the hypotheses. The next section describes the results of the research and whether there was a significant correlation between burnout dimensions and perceived job satisfaction. Practical applications to professional practice, recommendations for action, and concluding comments are also covered in Section 3.

Section 3: Application to Professional Practice and Implications for Change

This section was prepared to provide a presentation of the research findings. The data analysis includes conclusions that address the research questions and hypotheses. Applications to professional practice and recommendations for action are discussed. Recommendations for future studies are also addressed. Personal reflections of the researcher and a final summary are provided to conclude this research.

Overview of Study

The adverse effects of burnout and job dissatisfaction can impede organizational effectiveness. This research was designed to contribute to the limited research available on the relationship between perceived burnout and job satisfaction in CPAs. Data were collected from 394 CPAs in California and a correlational analysis was conducted to determine if there was a relationship between dimensions of burnout and perceived job satisfaction. Accounting professionals with credentials, such as CPAs, often experience intense workload pressure which can impact levels of job satisfaction. The adverse effects of job dissatisfaction may include decreased productivity, poor job attitudes, and increased turnover. As many CPAs operate in a stressful work environment driven by deadlines, it is critical for business policy makers to understand the relationship between burnout and job satisfaction to gain insight about the harmful impacts of prolonged job stress which affect both employee and organizational effectiveness.

Presentation of the Findings

The research findings were based on statistical tests that were conducted using IBM SPSS Statistics 24. A total of 414 responses were received, of which 394 cases were valid. Of the 394 valid responses, 249 (63.2%) participants were male, 139 (35.3%) were female, and 6

(1.5%) declined to report gender information. A majority of participants reported having attained a bachelor's degree (61.2%), whereas 35.3% reported having attained a master's degree, and only 2.8% reported holding a doctoral degree. The most prevalent accounting specialization of participants was tax (57.6%), followed by audit (16.5%), financial (13.5%), and consulting (6.9%). The data were cleaned and any missing values were coded with 999. All burnout and job satisfaction questions were fully complete because the online survey forum required and prompted participants to answer any questions missed by error.

The Maslach Burnout Inventory (MBI) and the Minnesota Satisfaction Questionnaire (MSQ) scores were converted from ordinal data to interval data by calculating the total sum of the means. While the data from the survey questions were ordinal by nature with a specific order for responses, the summed means were used to transform the scores to represent a scale which can be interpreted with equal intervals. The mean data were used to conduct parametric testing to determine if the data were approximately normally distributed. The Kolmogorov-Smirnov (K-S) and the Shapiro-Wilk tests were utilized to determine if the independent and dependent variable scores were normally distributed in order to assess the appropriate correlational tests to conduct.

Table 1 shows the results of both parametric tests. The statistical significance of the burnout components and job satisfaction were equal to .000. Thus, the assumption of normality was violated for both statistical tests, indicated by a zero p-value, resulting in the rejection of the null hypotheses of a normal distribution. The K-S and Shapiro-Wilk tests ($p < .000$), and a visual inspection of the histograms and Q-Q plots indicated that the burnout variables were not approximately normally distributed. A nonparametric correlation equivalent, Spearman's *rho*, was also conducted as a result.

Table 1

Parametric Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Exhaustion Mean	0.122	394	0.000	0.930	394	0.000
Cynicism Mean	0.136	394	0.000	0.910	394	0.000
Professional Efficacy Mean	0.177	394	0.000	0.814	394	0.000
Job Satisfaction Mean	0.066	394	0.000	0.957	394	0.000

a. Lilliefors Significance Correction

Figure 4 and 5 show the Q-Q Plot and histogram for exhaustion.

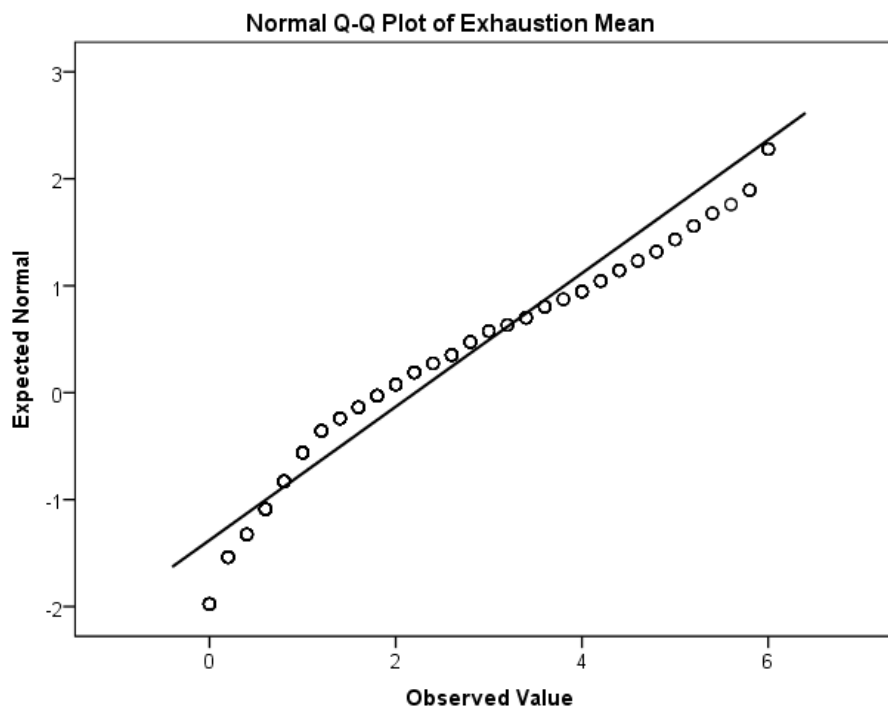


Figure 4. Q-Q Plot of Exhaustion

Given the statistical results for the assumption of normality, a Q-Q Plot was generated to visually see if there were extreme values among the data. The scatter plot does not tightly hug the line, representing an abnormality in the distribution curve.

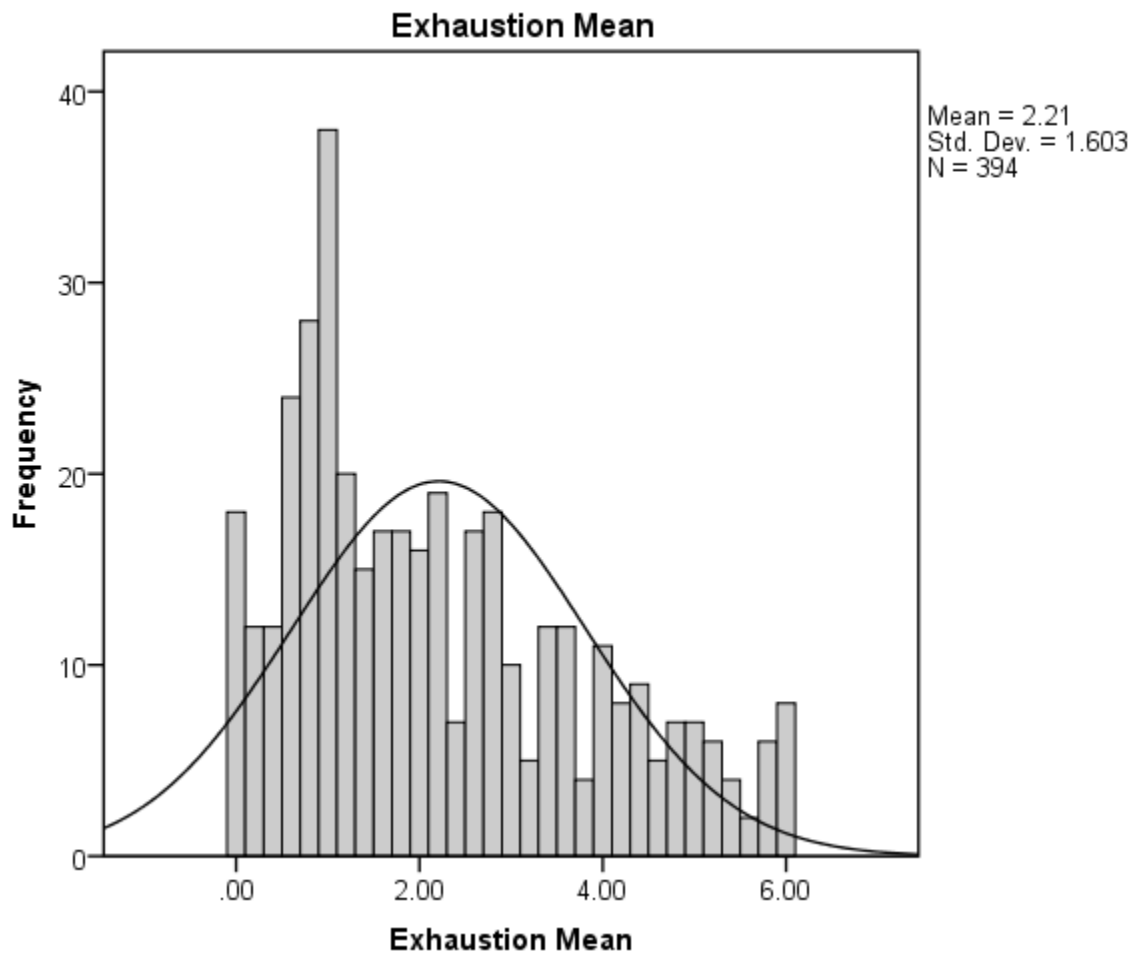


Figure 5. Histogram of Exhaustion

This histogram for exhaustion depicts a right-skewed distribution, with a mean of 2.21. The graphical representation of the distribution can be further explained with a skewness of 0.673 (SE = 0.123) and a kurtosis of -0.519 (SE = 0.245) for exhaustion.

Figure 6 and 7 show the Q-Q Plot and histogram for cynicism.

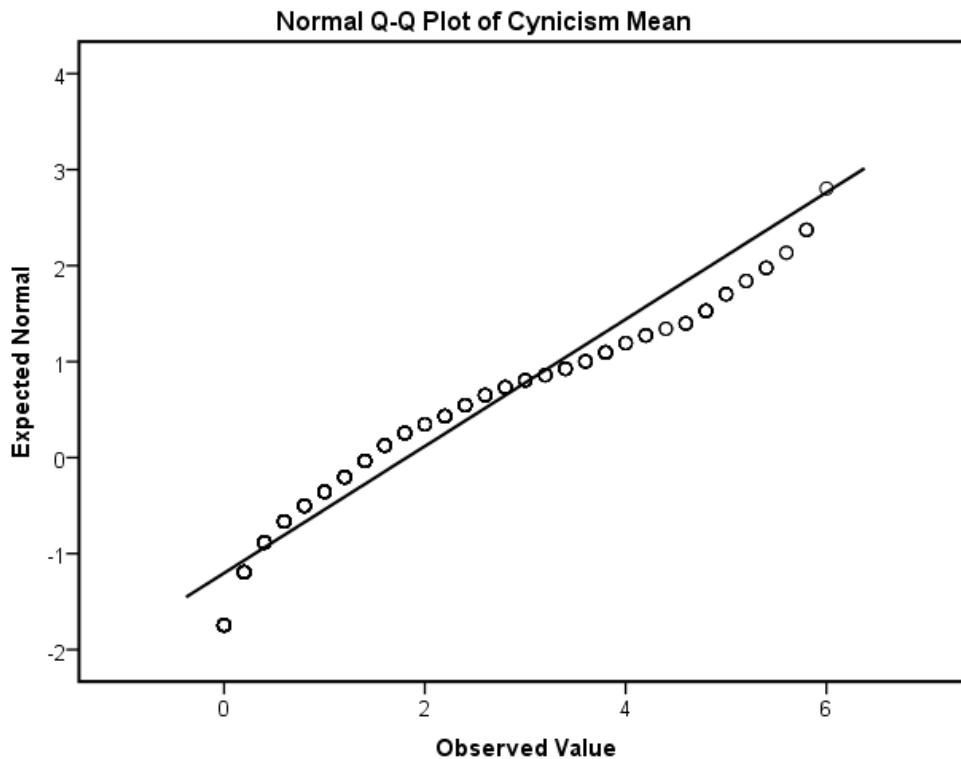


Figure 6. Q-Q Plot of Cynicism

The Q-Q Plot for cynicism provides a visual representation of potential outliers in the data. This plot for cynicism compares two portions of the probability distribution by plotting the quantiles of two data sets and comparing it to the reference line. Since the points do not approximately fall along the line, there is visual evidence of departure from a normal distribution. The nonlinear, spiral trend throughout is unfavorable and indicates the need for a nonparametric test.

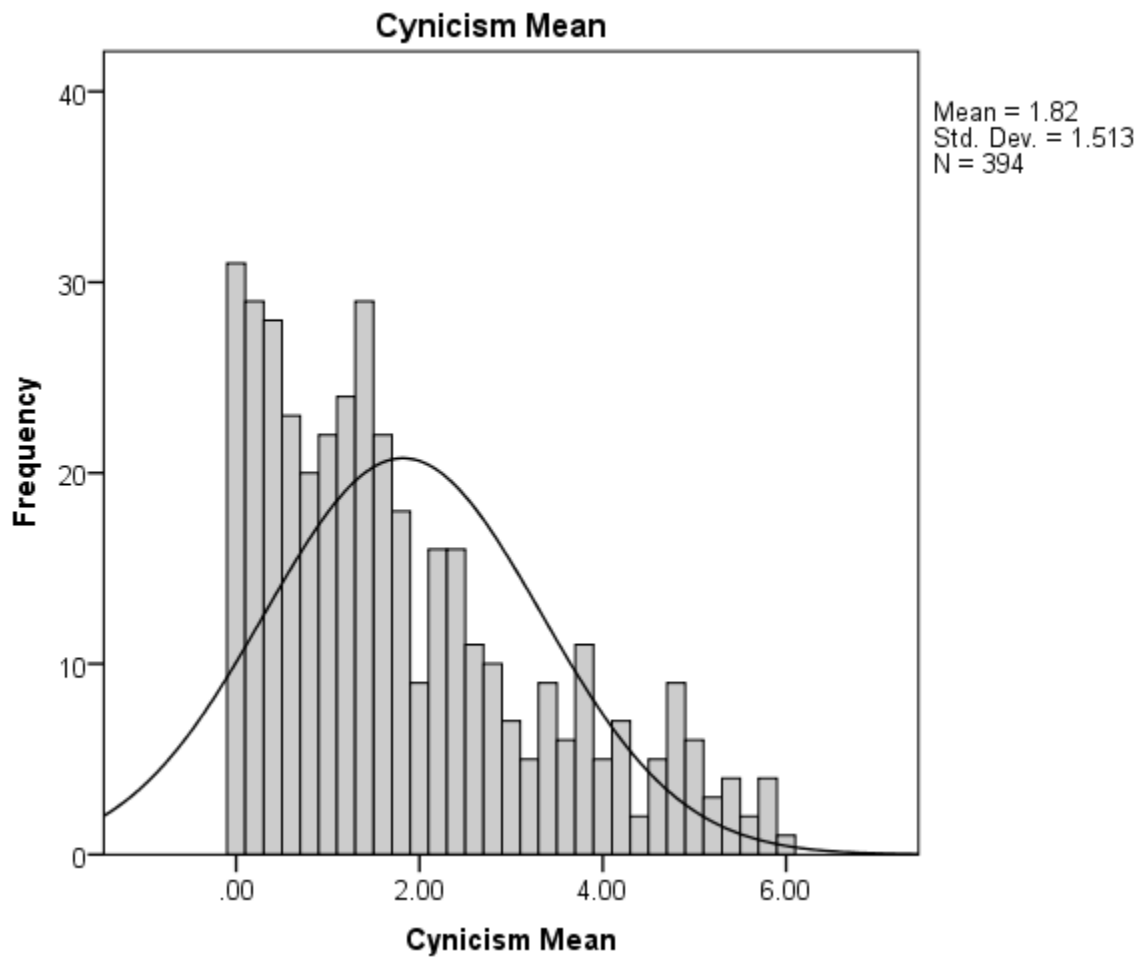


Figure 7. Histogram of Cynicism

This frequency distribution for cynicism shows positively skewed distribution, with a mean of 1.82. The standard deviation of 1.513 indicates that the data varies from the mean and are not approximately normally distributed. The frequency distribution can be elaborated with a statistical skewness of 0.869 (SE = 0.123) and a kurtosis of -0.119 (SE = 0.245) for cynicism.

Figure 8 and 9 show the Q-Q Plot and histogram for professional efficacy.

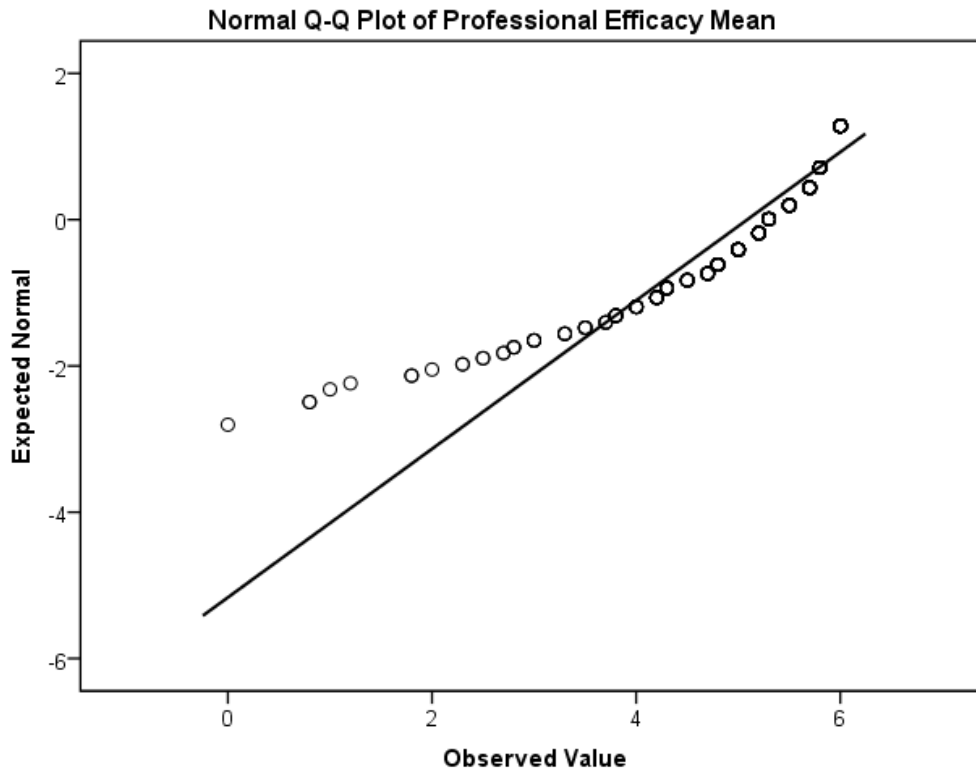


Figure 8. Q-Q Plot of Professional Efficacy

The Q-Q Plot for professional efficacy provides a similar nonlinear output compared to the first two dimensions of burnout. The data sets from the two plotted quantiles drastically depart from the reference line near the lower end of the line. A normal distribution would show the scatter points approximately near the 45-degree line. This is not the case with the Q-Q Plot for professional efficacy. The plot further justifies the need to conduct a Spearman's ρ .

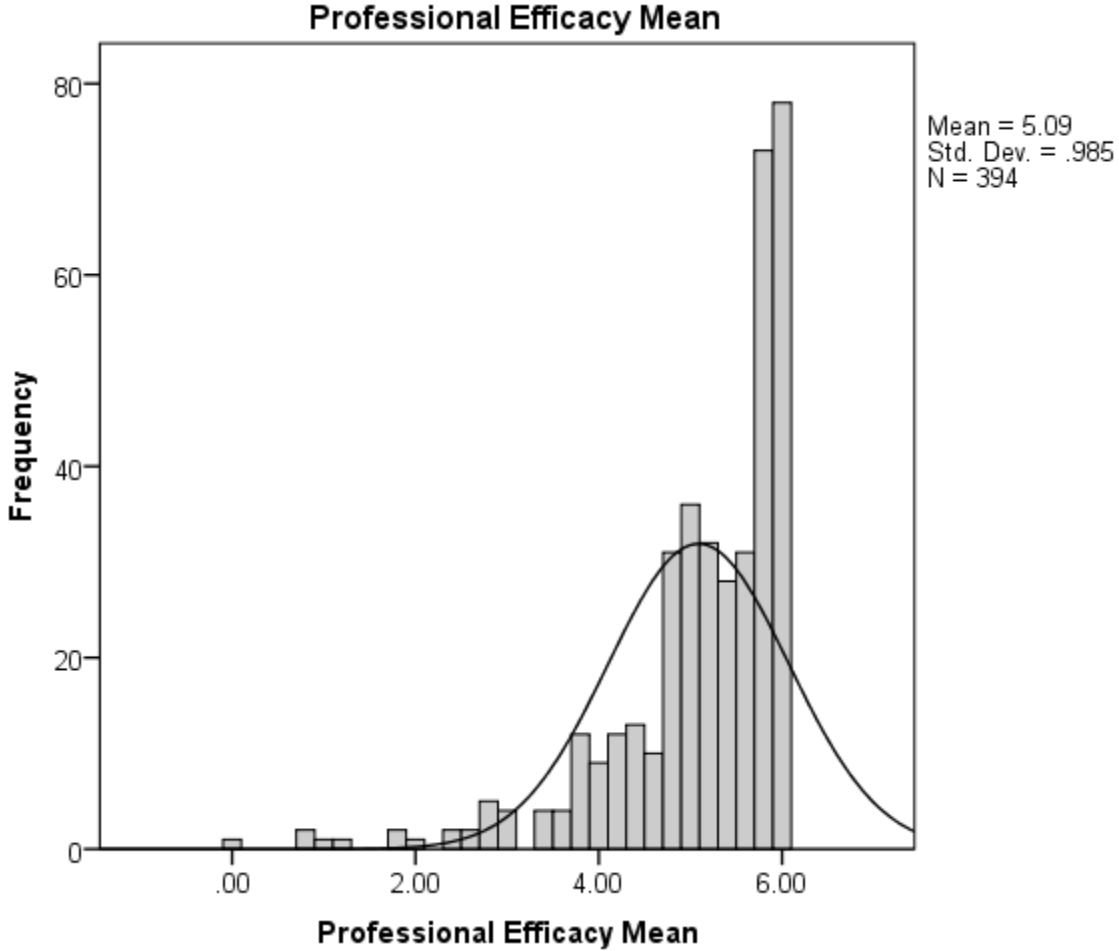


Figure 9. Histogram of Professional Efficacy

This frequency distribution for professional efficacy shows negatively skewed distribution, with the mean of 5.09 located to the left of the protruding ceiling. The distribution is drastically kurtotic, as represented by the sharpness of the frequency distribution peak. The distribution can be further explained with a skewness of -1.895 (SE = 0.123) and a kurtosis of 4.686 (SE = 0.245) for professional efficacy.

Figure 10 and 11 show the Q-Q Plot and histogram for job satisfaction.

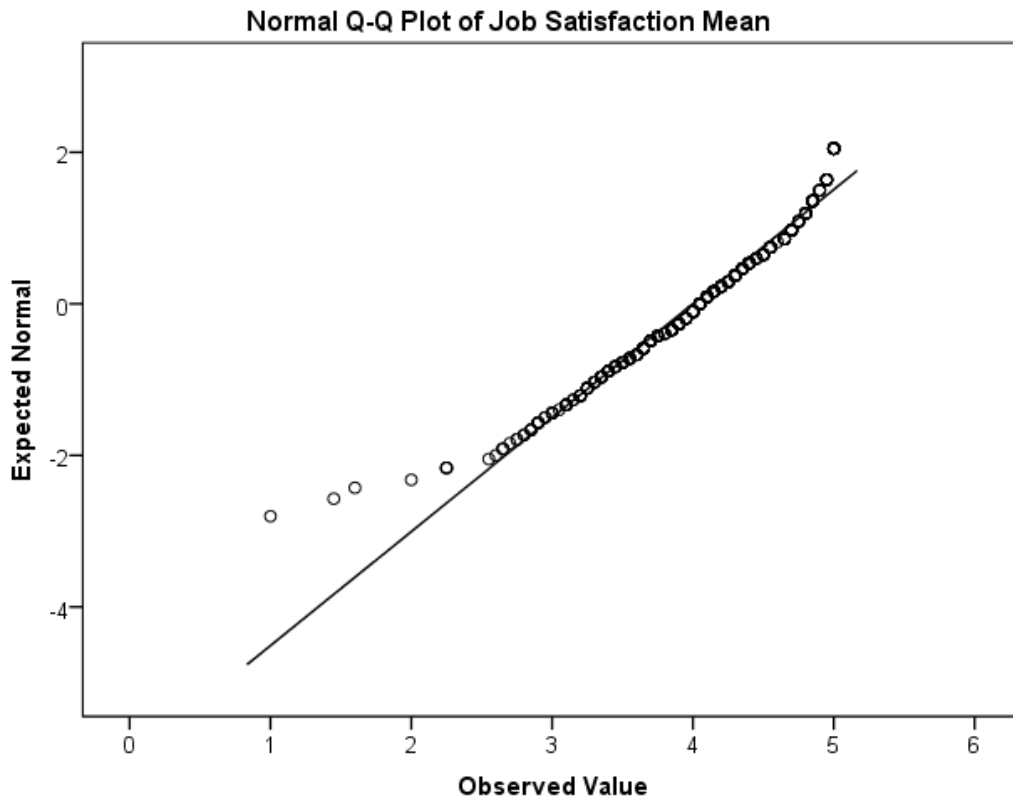


Figure 10. Q-Q Plot of Job Satisfaction

The Q-Q Plot for job satisfaction provides a visual representation of a somewhat normal distribution, indicated by the many points which fall along the 45-degree angle reference line. The outliers in the data near the bottom of the line indicate slight left-skewness in the data distribution. The quantiles of the two data sets for job satisfaction depict a normal distribution to some extent. As a caution to ensure due care in the analysis, the Pearson Correlation was also conducted.

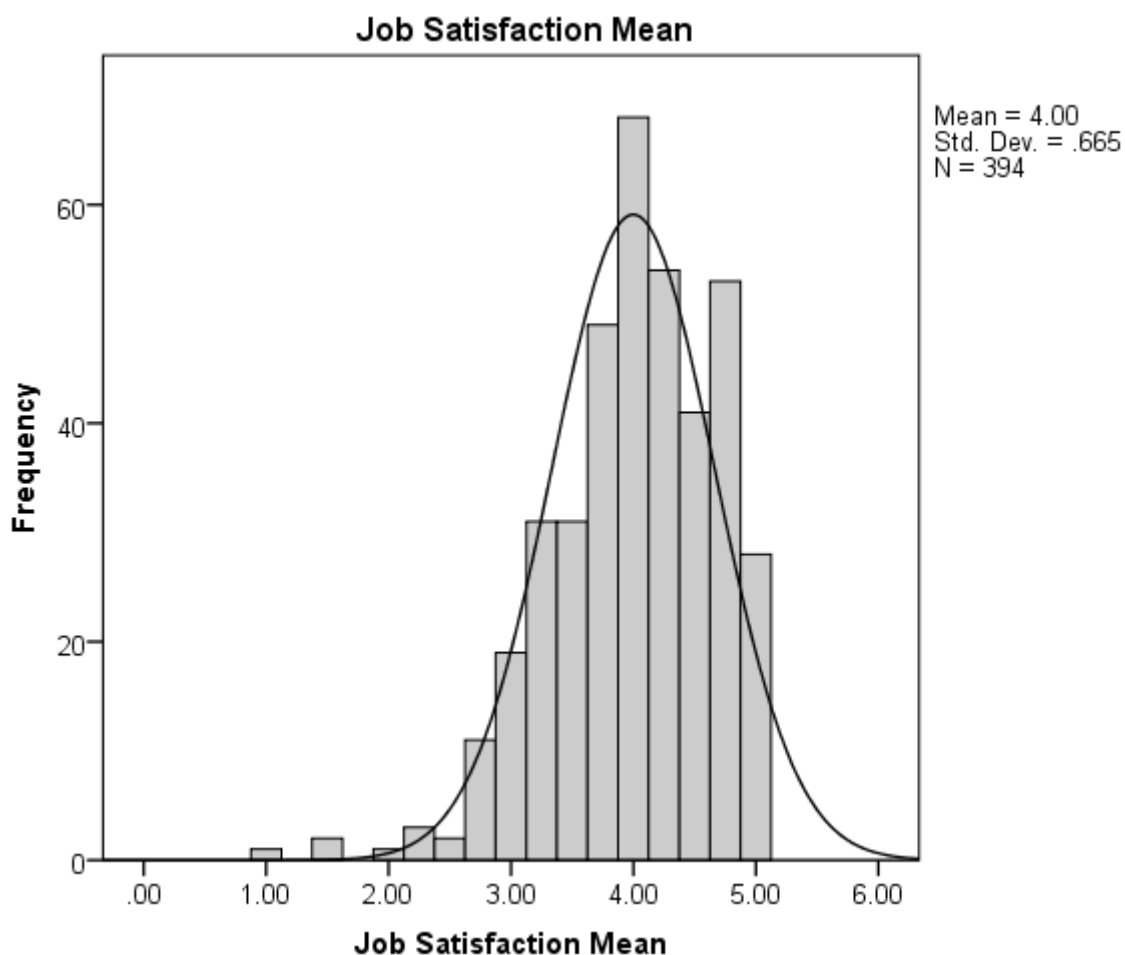


Figure 11. Histogram of Job Satisfaction

This frequency distribution for job satisfaction shows a somewhat normal bell-curve distribution, with a mean of 4.00. The standard deviation of .665 indicates lower volatility in the data as compared to the burnout data. The distribution is slightly left-skewed and kurtotic. The frequency distribution can be elaborated with a statistical skewness of -0.778 (SE = 0.123) and a kurtosis of 1.105 (SE = 0.245) for job satisfaction.

Based on the statistical findings, the assumption of normality was not met for burnout and job satisfaction. The visual Q-Q plot and histogram for job satisfaction, however, showed reasonable evidence of an approximately normal distribution. As a cautionary measure, the Pearson Correlation was conducted in addition to the nonparametric equivalent, Spearman's *rho*.

Table 2 displays the Pearson Correlation coefficients between each dimension of burnout and job satisfaction.

Table 2

Pearson Correlation of Variables (N = 394)

		Job Satisfaction Mean	Exhaustion Mean	Cynicism Mean	Professional Efficacy Mean
Job Satisfaction Mean	Pearson Correlation	1	-.532**	-.660**	.532**
	Sig. (2-tailed)		0.000	0.000	0.000
	N	394	394	394	394
Exhaustion Mean	Pearson Correlation	-.532**	1	.691**	-.283**
	Sig. (2-tailed)	0.000		0.000	0.000
	N	394	394	394	394
Cynicism Mean	Pearson Correlation	-.660**	.691**	1	-.399**
	Sig. (2-tailed)	0.000	0.000		0.000
	N	394	394	394	394
Professional Efficacy Mean	Pearson Correlation	.532**	-.283**	-.399**	1
	Sig. (2-tailed)	0.000	0.000	0.000	
	N	394	394	394	394

** . Correlation is significant at the 0.01 level (2-tailed).

Table 2 shows that the Pearson Correlation (see above) generated a statistically significant result for the variables. The results indicate a negative relationship between perceived exhaustion and job satisfaction, $r = -.532$, p (two-tailed) $< .05$. Table 2 also shows a negative relationship between perceived cynicism and job satisfaction, $r = -.660$, p (two-tailed) $< .05$. A significant positive relationship was also found between perceived professional efficacy and job satisfaction, $r = .532$, p (two-tailed) $< .05$.

Table 3

Spearman's rho Correlation Coefficient (N = 394)

		Job Satisfaction Mean	Exhaustion Mean	Cynicism Mean	Professional Efficacy Mean
Job Satisfaction Mean	Correlation Coefficient	1.000	-.506**	-.626**	.586**
	Sig. (2-tailed)		0.000	0.000	0.000
	N	394	394	394	394
Exhaustion Mean	Correlation Coefficient	-.506**	1.000	.678**	-.365**
	Sig. (2-tailed)	0.000		0.000	0.000
	N	394	394	394	394
Cynicism Mean	Correlation Coefficient	-.626**	.678**	1.000	-.446**
	Sig. (2-tailed)	0.000	0.000		0.000
	N	394	394	394	394
Professional Efficacy Mean	Correlation Coefficient	.586**	-.365**	-.446**	1.000
	Sig. (2-tailed)	0.000	0.000	0.000	
	N	394	394	394	394

** . Correlation is significant at the 0.01 level (2-tailed).

Table 3 shows that the Spearman's *rho* generated a statistically significant result for all variables. The correlation coefficient indicates a negative relationship between perceived exhaustion and job satisfaction, $r_s = -.506$, p (two-tailed) $< .05$. This result is consistent with the findings of Chong and Monroe (2015), which suggest that exhaustion and job satisfaction are related variables. Table 3 also indicates a negative relationship between perceived cynicism and job satisfaction, $r_s = -.626$, p (two-tailed) $< .05$. The very strong negative relationship between cynicism and job satisfaction is consistent with the assertions of Maslach et al. (2016) which suggest that cynicism is linked to the work environment, where reduced levels of job satisfaction may be related to a lack of job resources and poor quality social relationships in the workplace.

The Spearman's *rho* Correlation Coefficient also generated a statistically significant positive relationship between perceived professional efficacy and job satisfaction, $r_s = .586$, p (two-tailed) $< .05$. These findings suggest that employees who feel effective at work experience greater levels of job satisfaction compared to those who feel ineffective at work. These significant correlations demonstrate the validity of the instrument used by establishing a statistical correspondence between perceived burnout and job satisfaction.

To confirm the reliability of these results, Cronbach's alpha ratings were conducted to measure the reliability of questions to the constructs of burnout and job satisfaction. The Cronbach's alpha was .94 for exhaustion, .87 for cynicism, and .84 for professional efficacy. The Cronbach's alpha was .94 for job satisfaction. The inter-item correlation matrix for each variable also showed positive correlations indicating internal consistency of survey results.

Based on the results of the analysis, the null hypotheses, H_{01} , H_{02} , and H_{03} , were rejected. Although the correlational tests provided evidence of an association between the variables, it cannot be assumed that one variable causes the other or that there is a particular occurring sequence among the variables. This research was designed to determine if a relationship exists between the components of burnout and perceived job satisfaction. The null hypothesis was rejected for each hypothesis.

Applications to Professional Practice

The results of this research have provided further data about the knowledge gap involving burnout and job satisfaction perspectives of certified public accountants (CPAs) in California. The findings of this research indicated there is a statistically significant negative relationship between perceived burnout and job satisfaction in CPAs. The Pearson and Spearman's *rho* Correlation Coefficients indicate CPAs who experience a lower level of perceived job burnout

will experience a greater level of perceived job satisfaction. These results are important to understand and reduce the gap in high employee turnover experienced by the accounting industry.

These research findings can be applied to professional practice at the individual and organizational level. Certified public accountants, and even students who aspire to become CPAs, should thoroughly understand the consequences of burnout syndrome and how to minimize its impacts. A stressful work environment can contribute to increased levels of burnout and decreased levels of job satisfaction, which can be harmful to the employee and the organization. Burnout has implications on work relationships, health, and cognition. Researchers have shown changes in brain anatomy among people who experience high levels of burnout; magnetic resonance imaging (MRI) scans showed specific changes to the amygdala which regulates emotions and abilities to adequately cope with negative feelings (Golkar et al., 2014). Accounting professionals should understand the severity of burnout and identify ways to thwart its impacts to improve job satisfaction. As CPAs are challenged by a stressful work environment, it is through scripture that individuals can understand to rely on God for strength and comfort. Working individuals should enjoy the good that results from work because there is great gain in godliness with contentment (Ecclesiastes 2:24; 1 Timothy 6:6, ESV). In the service-oriented profession of accounting, serving others through using individual gifts and talents is an action that extends to serving God.

At the organizational level, business leaders should also understand and implement human resource (HR) management practices to better motivate and encourage accountants who experience intense workload pressure in a deadline-driven environment. The results of this research compound on the problem that burnout is associated with decreased levels of perceived

job satisfaction. As job dissatisfaction increases in an individual, the resulting impact on job performance, turnover, and job attitudes can disrupt workplace harmony (Lan et al., 2013). Business organizations should integrate contemporary HR practices, such as purposeful hiring, employee assessments, and flexible work arrangements, to proactively mitigate the impacts of burnout and job dissatisfaction. Businesses should seek to improve employee retention and engagement by identifying opportunities for improving organizational excellence. It is through a competitive advantage that businesses can gain market share, expand development opportunities for employees, and achieve greater levels of customer satisfaction.

Recommendations for Action

The objective of this research was to examine the relationship between perceived burnout and job satisfaction in certified public accountants. The statistical results indicated exhaustion and cynicism both have a significantly negative relationship with job satisfaction, while professional efficacy has a significantly positive relationship with job satisfaction. Business leaders and working CPAs should thoroughly understand the dimensions of burnout syndrome and its complex relationship with job satisfaction.

The dimension of burnout that had the strongest association with job satisfaction was cynicism, which implies that individuals who develop a negative and detached attitude when under pressure in the workplace are more likely to experience lower levels of job satisfaction. The association between professional efficacy and job satisfaction had the second highest correlation coefficient, indicating that individuals who strongly believe they have the abilities to achieve professional activities are more likely to experience greater levels of job satisfaction. Exhaustion was also significantly related to decreased levels of perceived job satisfaction. These findings are relevant to provide useful actions for working CPAs and business leaders.

Actions for implementation at the individual level include preventing and alleviating the burnout experience to promote greater levels of perceived job satisfaction. Through better understanding the negative impacts of burnout, CPAs will become more aware of this phenomenon and should pursue strategies to reduce the consequences. The key focus is to reduce stress symptoms through the utilization of stress management techniques (Maslach et al., 2016). By being mindful about reducing stress, individuals can gain awareness of negative feelings and energy levels at work. The ability to cope with the work environment can create a source of relief when experiencing job stress. Cognitive methods involving the management of negative thoughts and emotions can help CPAs to consciously evaluate work challenges to overcome related stressors. Since workplace stressors are not completely avoidable, it is important for CPAs to make positive comparisons regarding the stressful situation to reduce cynicism. It is also necessary for CPAs to acknowledge the achievement of daily accomplishments to enhance feelings of professional efficacy with work activities. Through the utilization of a proactive approach, CPAs will be more prepared to overcome job burnout caused by work overload, as they build a greater tolerance for work that is conducive to a stressful environment.

Organizations should also take responsibility to reduce perceived burnout and increase job satisfaction in employees. Business leaders should strive to meet employee needs to reduce attrition. Contemporary management identifies turnover as a key concern due to its expensive cost and impacts on employee morale. Turnover intentions have been positively correlated with burnout in accounting professionals (Fogarty et al., 2000; Herda & Lavelle, 2012), and organizations play an important role in influencing organizational policies that promote employee well-being. Accounting firms can disseminate the results of this research and increase

employee awareness of the association between burnout and job satisfaction by offering ongoing training and support programs. Business leaders should implement accessible job resources that promote stress management, such as wellness programs, social support resources, and self-esteem building workshops. Encouraging positive work attitudes is critical to prevent the development of “emotional contagion,” which creates negativity within an organization and can be potentially conveyed to clients and customers (Newstrom, 2015, p. 246). In instances where employees exhibit burnout as a stress reaction to job demands, organizations can mitigate workplace negativity by providing professional counseling through employee assistance programs and meaningful intervention initiatives.

HR managers should adequately evaluate employee attitudes through reliable instruments to identify feasible opportunities and make clearly defined organizational changes that increase perceived levels of job satisfaction. By using meaningful employee survey data, managers can involve employees by discussing the results to develop an action plan that addresses concerns (Spector, 1997). Ward and Albright (2009) suggested that CPAs are more likely to accept a pay cut for flexible working hours compared to non-certified accountants; such changes can promote work-life balance and well-being in CPAs. HR managers should seek feedback about employee needs and attitudes to make directed policy actions regarding work redesign. The implementation of organizational policies, such as compressed work weeks, flexible working hours, job sharing, and telecommuting, may improve employee motivation and performance (Uhl-Bien et al., 2014). Businesses can create a supportive environment that acts as a catalyst to productivity, engagement, and workplace harmony. Employee satisfaction can have lasting effects on profitability in organizations, enabling the generation of financial resources to implement improvements and remain competitive in the business environment.

Recommendations for Further Study

Further research can be conducted to examine the impact of personal characteristics on the relationship between perceived burnout and job satisfaction. Traditional theorists Spector (1997) and Vroom (1994) have postulated that job satisfaction will vary based on the individual's needs, characteristics, and expectations. Additional research on the relationship between gender and job burnout may be useful in understanding any predispositions to burnout syndrome in order to develop coping mechanisms to better manage work-related stress. Another recommendation is to investigate whether generational differences impact the relationship between perceived burnout and job satisfaction. Research supports the idea that job satisfaction increases with age (Besen et al., 2013). It can be useful to understand how life stages may impact motivation and cognitive abilities to better cope with job stress. It is also recommended to identify whether the association between burnout and job satisfaction varies for different accounting specialties, such as tax and audit, which will unlock further information to reduce the knowledge gap and facilitate future recommendations for the accounting profession.

Another recommendation is to replicate this research in another geographical region and perform a regression analysis to infer a causal relationship between the independent and dependent variables. The literature review has pointed to the circular reasoning regarding whether burnout varies perceived levels of job satisfaction, or whether job satisfaction varies perceived burnout. By using a more predictive analysis, researchers can test for causal inference, if any, to better understand exactly how perceived burnout is related to job satisfaction. While the MBI and MSQ instruments were explicitly utilized in this research, it is recommended to incorporate the MBI with other survey instruments to gain further perspective on the negative impacts of job burnout.

A longitudinal study is also recommended for further research to better grasp how burnout syndrome changes over time, and whether the use of organizational intervention programs can prevent the development of job burnout. According to Maslach et al. (2016), evidence-based research is needed to examine the effectiveness of organizational intervention programs, such as the Civility, Respect, and Engagement at Work (CREW) initiative. Research about specific accounting firms, such as the “Big 4” versus smaller firms, can unlock new areas about perceived job satisfaction and burnout in different institutional contexts. Lastly, a mixed research approach that incorporates qualitative inquiry may also be useful to probe deeper into the intrinsic and extrinsic factors which shape an individual’s work experience.

Reflections

The research experience is one that follows a systematic process. Many steps were taken to ensure the reliability of the research results. The process of randomly selecting the survey population was important to reduce bias. While the researcher preconceived that most CPAs would disregard the survey, many participants expressed interest in the topic. The participants were excited to contribute and many even contacted the researcher regarding where they could read about the research results. Several participants communicated apprehension about being sole proprietors and not being able to answer MSQ questions related to supervision or employees. The input received from self-employed CPAs likely varied from the responses of CPAs who were not self-employed. In retrospect, the researcher could have included a survey question to make this qualitative distinction.

The researcher expected participants to report lower levels of job satisfaction compared to the actual results. The mean response for overall job satisfaction indicated that CPAs in California are satisfied with work. Participating CPAs further indicated they experience feelings

of professional efficacy a few times a week, on average. Lower levels of exhaustion and cynicism were also reported. On average, CPAs reported feeling exhaustion once a month or less, while feeling cynicism a few times a year or less. In the process of discovering new knowledge, the results indicated that CPAs in California are not as burned-out as expected considering the deadline-driven work environment.

The nature of accounting work can create chronic job stress and fatigue. It is critical for accounting professionals to carry on with good works to bring glory to God. People should not be wearied in well-doing because they will reap God's blessings as they remain diligent (Galatians 6:9). It is important for people to strive as leaders in the workplace to overcome negative situations. People who are cynical in the workplace may even be hostile to God; it is a leader's duty to be the salt and light in this world to preserve the goodness in it (Matthew 5:13-16). The book of Ephesians (4:20-24) offers biblical truths about putting off the old self and being renewed in the spirit by putting on the new self in the likeness of God. Rather than lean on one's own understanding of a difficult situation, it is necessary to draw upon God for guidance and rest; He will provide mercy and grace to help in time of need (Hebrews 4:16). When work challenges take precedence, it is important to be joyful because trials are intended to test one's faith and build perseverance (James 1:2). It is by seeking and trusting God that people can gain His strength and find satisfaction in providing good works for His glory.

Summary and Study Conclusions

The purpose of this non-experimental, quantitative research was to examine the relationship between perceived dimensions of burnout and job satisfaction in certified public accountants (CPAs) in California. Section one highlighted the problem to be addressed regarding whether job dissatisfaction is continuing to increase in accounting professionals as a

result of increased workload pressure and burnout. The presentation of salient literature pertained to the impacts of burnout and job satisfaction, suggesting a relationship between these variables. Section two identified the instruments, the MBI and the MSQ, to be utilized in this quantitative research. Statistical data were obtained from 394 practicing CPAs in California, and correlational tests were conducted. Section three provided a presentation of the research findings, revealing a statistically significant relationship between burnout (exhaustion, cynicism, and professional efficacy) and perceived job satisfaction in CPAs.

The research results indicated a statistically significant negative relationship between exhaustion and job satisfaction: $r = -.532$, p (two-tailed) $< .05$. A significantly negative relationship was also found between perceived cynicism and job satisfaction: $r = -.660$, p (two-tailed) $< .05$. The Pearson Correlation further revealed a statistically significant positive relationship between perceived professional efficacy and job satisfaction: $r = .532$, p (two-tailed) $< .05$. The correlation coefficient provides statistical insight to support the research, resulting in the rejection of the null hypotheses. The results indicate that as CPAs experience greater levels of exhaustion and cynicism, perceptions of job satisfaction decrease, and as CPAs in California experience greater levels of professional efficacy, perceptions of job satisfaction increase.

This research contributed to filling the knowledge the gap on the perspective of CPAs in California and provided statistical results indicating that job burnout correlates to perceived job satisfaction. The gap in literature was addressed regarding whether credentialed accountants, specifically CPAs in California, experience greater job satisfaction with lower levels of job burnout. Accountants may use the findings of this research to gain awareness of this relationship and take necessary steps to alleviate the burnout experience. Organizations can play an important role in influencing organizational policies to promote employee well-being via

accessible job resources that increase motivation and promote stress management. Businesses may improve workplace harmony by adequately assessing intrinsic and extrinsic motivators which promote job satisfaction in the workplace to decrease high turnover rates and improve retention in the accounting industry.

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Appendix A: Survey Sample

Participant Appropriateness Question

- I am at least 18 years of age and a practicing Certified Public Accountant (CPA) in California?
 - Yes
 - No

Demographics

- Gender:
 - Male
 - Female
 - I prefer to not disclose
- In what year were you born? _____
- My highest degree completed is:
 - Undergraduate (i.e., Bachelors)
 - Graduate, Masters (i.e., MBA, etc.)
 - Graduate, Doctoral (i.e., DBA, PhD, etc.)
- My primary accounting specialization is:
 - Audit
 - Tax
 - Financial
 - Managerial
 - Government
 - Consulting

Job Satisfaction

Instructions

The purpose of this questionnaire is to assess how you feel about your present accounting job, what things you are **satisfied** with and what things you are **not satisfied** with. On the basis of your answers and those of people like you, we hope to get a better understanding of the things people **like and dislike about their jobs**.

On my present job, this is how I feel about...	Very Dissat.	Dissat.	Neither	Sat.	Very Sat.
1. Being able to keep busy all the time.....					
2. The chance to work alone on the job.....					
3. The chance to do different things from time to time.....					
4. The change to be "somebody" in the community.....					
5. The way my boss handles his/her workers.....					
6. The competence of my supervisor in making decisions.....					
7. Being able to do things that don't go against my conscience.....					
8. The way my job provides for steady employment.....					

9. The chance to do things for other people.....					
10. The chance to tell people what to do.....					
11. The chance to do something that makes use of my abilities.....					
12. The way company policies are put into practice.....					
13. My pay and the amount of work I do.....					
14. The chances for advancement on this job.....					
15. The freedom to use my own judgment.....					
16. The chance to try my own methods of doing the job.....					
17. The working conditions.....					
18. The way my co-workers get along with each other.....					
19. The praise I get for doing a good job.....					
20. The feeling of accomplishment I get from the job.....					
	Very Dissat.	Dissat.	Neither	Sat.	Very Sat.

Burnout

Instructions

The purpose of this survey is to assess **how you view your accounting job** and the **frequency of your reactions to work**.

Please read each statement carefully and indicate **how often you feel** a certain way in relation to each statement.

	Never	A few times a year or less	Once a month or less	A few times a month	Once a week	A few times a week	Every day
1. I feel emotionally drained from my work.							
2. In my opinion, I am good at my job.							
3. I doubt the significance of my work.							

*16 burnout questions were included in the survey, but due to copyright permissions, only 3 questions were allowed to be published.

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Instrument: ***Maslach Burnout Inventory, Forms: General Survey, Human Services Survey & Educators Survey***

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Appendix C: Permission to Use MSQ and Manuals

February 15, 2017

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Thank you for your continued interest in our instruments!

Best,

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Appendix D: IRB Approval Letter

LIBERTY UNIVERSITY.
INSTITUTIONAL REVIEW BOARD

June 1, 2017

Tanya Haddad

IRB Exemption 2890.060117: The Quantitative Examination of the Relationship between Perceived Burnout and Job Satisfaction in Certified Public Accountants

Dear Tanya Haddad,

The Liberty University Institutional Review Board has reviewed your application in accordance with the Office for Human Research Protections (OHRP) and Food and Drug Administration (FDA) regulations and finds your study to be exempt from further IRB review. This means you may begin your research with the data safeguarding methods mentioned in your approved application, and no further IRB oversight is required.

Your study falls under exemption category 46.101(b)(2), which identifies specific situations in which human participants research is exempt from the policy set forth in 45 CFR 46:101(b):

- (2) Research involving the use of educational tests (cognitive, diagnostic, aptitude, achievement), survey procedures, interview procedures or observation of public behavior, unless:
 - (i) information obtained is recorded in such a manner that human subjects can be identified, directly or through identifiers linked to the subjects; and
 - (ii) any disclosure of the human subjects' responses outside the research could reasonably place the subjects at risk of criminal or civil liability or be damaging to the subjects' financial standing, employability, or reputation.

Please note that this exemption only applies to your current research application, and any changes to your protocol must be reported to the Liberty IRB for verification of continued exemption status. You may report these changes by submitting a change in protocol form or a new application to the IRB and referencing the above IRB Exemption number.

If you have any questions about this exemption or need assistance in determining whether possible changes to your protocol would change your exemption status, please email us at irb@liberty.edu.

Sincerely,

G. Michele Baker, MA, CIP

Administrative Chair of Institutional Research
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Appendix E: Permission to Use JD-R Model of Burnout

December 15, 2017

File: Haddad, Tanya (author)

Use of Figure 1, p. 502, from Demerouti, E., Bakker, A. B., Nachreiner, F., & Schaufeli, W. B. (2001). The job demands-resources model of burnout. *Journal of Applied Psychology*, 86(3), 499-512. <http://dx.doi.org/10.1037/0021-9010.86.3.499>

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