Impact of Work-Family Conflict and Burnout on Performance of Accounting Professionals

Mehmet Mete\textsuperscript{a}, Ömer Faruk Ünal\textsuperscript{b}, Abdukadir Bilen\textsuperscript{c}

\textsuperscript{a}Dicle University, Department of Business and Administration, Diyarbakir 21100, Turkey
\textsuperscript{b}Süleyman Demirel University, Department of Social Services, Isparta 32100, Turkey
\textsuperscript{c}Dicle University, Department of Business and Administration, Diyarbakir 21100, Turkey

Abstract

Work-family conflict and burnout have been popular subjects for the last decade and their impacts on performance on some professions in various institutions were studied. But impact of work-family conflict and burnout has not been studied on accounting professionals yet. The purpose of this study is to analyze the relationship between work-family conflict and burnout in respect to impacts on performance levels of accounting professionals. The research was carried out in 2013 in Şanlı Urfa. Data were gathered by structured questionnaires. Correlation and regression analyses tests were used to analyze data. The findings were analyzed and results were discussed.

Keywords: Burnout, work conflict, family conflict, performance, accounting professionals;

1. Introduction

In today’s era of change, the process that evolves with the idea that the relationships in work life are more challenging and the perception of “something is going wrong” expose the workers to the conflict and burnout syndrome. Conflict and burnout phenomenon is first started to be seen especially in the workers of large scale service businesses in the USA in 1970’s. Because of the advancement in technology and communication in an increasing competitive atmosphere, the pursuits of organizational productivity have become significant issues. One of the variables that researchers centre upon and the one of the most important one in terms of organizational
productivity is certainly the issue of “work-family conflict. In this study, the concept of work-family conflict is considered as “the issue that being the roles in work and family sphere are incompatible with each other by some aspects”.

While conflict means misunderstanding which occurred due to various reasons in individual and organizational level, confrontation and discord states, when it exceed to a point, it triggers burnout. Burnout is described as a person being unsuccessful due to excessive demands on energy, power and sources, and it is expressed as three factors structure in the form of desensitization, emotional exhaustion, and decrease in personal success.

Researches state that there is a significant relationship between emotional exhaustion and desensitization in the areas where the job that by nature, requires staying in work place for a long time, and where continuous change occurs. Burnout is a syndrome that primarily affects the quality of people’s life and work productivity, therefore work life. Researches also state that burnout occurs more in professions where people work face to face. In this sense, work family conflict and burnout concepts, have significance from the point of view that accountancy profession requires peer to peer relationships with taxpayers and there are frequently changing regulations in accountancy profession and it demands to work late in offices due to time limit.

2. The concept of Work- Family Conflict

The fast advancement in technology with globalisation, the changes in social and economic field led society and family structure, relationships within the family members and their roles to differ. All over the world, especially since 1970’s, work life has begun to become less male dominant, some social changes like both spouses starting to work and women workers joining the positions where they can decide the labour force have occurred (Nayar, 2008).

Increase in the rate of participation of women in working lif e and resulting from this, with the effect of families with double careers, some changes in gender based work division in home have started to be experienced. This change revealed some sub-culture and goal differences in work and families. In this respect, work-family conflict is defined as role conflict that occurs due to the incompatibility of some aspects of role demands stemming from work and family environment (Greenhaus et. al., 1989).

The common point in work-family conflict is that individuals thinking that they belong to the roles in different positions and they do not fulfill the requirement of the roles. Various work and personal specifications such as long and irregular work hours, overtime, autonomy, size of the organisation, low salary, negative treatment of management class, work relations, the longevity of staying in office, family relations, family expectations, health condition, the number of children, age, income, worker performance are among the most important reasons of work-family conflict (Parasuraman et. al., 2001; Frone et. al., 1997).

Work-family conflict occurs when worker has more than one roles (Duxbury and Higgins, 1992). In other words, conflict is experienced when a person carries more than role or the role or roles that the person should perform showing incompatibility with behaviour and attitude. The conflict of role pressures, which stem from interest areas of the person who performs work-family roles, constitutes work-family conflict (Greenhaus and Beutell, 1985).

According to the conflict theory, the roles that person perform in work or family areas cannot create conflict alone; the reason of the conflict is the incompatible needs that created by the responsibilities that person undertakes. This definition restricts work and family conflict in a few aspects. Firstly, “work-family” means the roles in work and family areas. Secondly, the values between work and family, social relationships and necessities do not directly create the conflict. Thirdly, in occurring problems in any roles, role conflict is the main reason (Yang, Chen, Choi and Zou, 2000).

3. The Concept of Burnout

The concept of burnout focuses on the idea that undertaking a role in work or family areas may create a negative emotional reaction against this role. This view is based on the researches which investigate the roles in work and family, the responsibilities and dilemmas brought by those roles. Work-family conflict and stress researches state that in response to the requirements of the roles, individuals undertake some roles and the liability of the role cause stress and tension. According to this, the first phase of the concept of burnout expresses individuals’ being stressful and anxious due to the roles they embrace (Rothbard, 2001; Greenhaus and Beutell, 1985; Repetti, 1987).

Burnout is an indicator that shows the difference between the roles people do and the roles people have to do. In
people who experience burnout, deterioration in self value, respect, enthusiasm occurs. This situation spreads gradually and over time, and finally become an issue hard to cure (Maslach and Leiter, 1997). In this respect, a chronic emotional exhaustion originating from continuing work pressure is described as burnout, and it is seen much more in people who communicate with people often or who work in jobs which require helping other people. As a result of researches; medicine, management and fire fighting are found most stressful occupations in the world. The jobs where there is intense social relationships are the occupations which burnout most seen (Aşan and Aydı̇n, 2006).

Cherniss defined burnout as “a reaction as alienation from the work which a person does due to excessive stress and dissatisfaction” and stated that it is a sickness arising from excessive attachment (Cherniss, C. 1981). Maslach however, made the most accepted definition of burnout. According to him, burnout is a emotional exhaustion, desensitization and low success feeling syndrome which is seen in people who work in any “people related” job. Burnout, is a reaction developed against chronic emotional tension which people deal with problematic persons expose. For that reason, it can be considered as a kind of work stress. Even if it shows similar aspects with other stress reactions, the difference in burnout is that it originates from the social interaction between the one help and the one helped (Maslach, 1982). Burnout, apart from depression is a problem which is “work related” and more situational. However, researches show that the persons inclined to depression are also inclined to burnout.

Burnout syndrome has begun to show its effects both in individual and organisational level due to dynamic changing systems like health service workers who produce service to people. Health services workers are the most vulnerable persons in terms of burnout syndrome on the account that they always deal with other peoples’ problems and expectations (Spinetta and Ark, 2000).

Burnout in more detailed form, “a syndrome that formed with psychical exhaustion which is seen in people who always have to work with people face to face and expose to emotional demands by the job’s nature, long time tiredness, desperation, hopelessness emotions reflected toward the work, life and other people in negative attitudes (Maslach, Zimbardo, 1982; Maslach, Schaufeli, Leiter, 2001).

Maslach states that every person experience burnout in his/her own way but the main issue is common in all of them hence once started important, meaningful and fascinating job becomes meaningless, unpleasant and dissatisfactory. As a result, the joy from the work, devotion, trust and pleasure leave its place by melting to the emotions like anger and worry (Maslach and Leiter, 1997). The energy which originates from integrating with work, participation and proficiency evolves into negative over time, energy becomes emotional exhaustion; participation becomes desensitisation, the feeling of competence becomes decrease in feeling of personal achievement (Maslach and Leiter, 1997). Burnout is more seen in people who work in professions which help people and idealist person work in an environment full of emotional demands and enthusiastic persons who have profound desire to serve other people (Basım and Şeşen, 2006).

4. Concept of Performance

The concept of performance can be described in its nearest form as “a rate of achieving a goal” and it is a result which is formed by the result of person’s effort, willingness and wish (Çöl, 2008). Performance in general meaning, shows where a person, group, work unit or a firm who does that job can achieve via that job considering the goal (Çöl, 2008). Every operation and action that worker does in order to fulfill the job requirements is a performance action (Argon and Eren, 2004). Performance can be described as the total qualitative and quantitative contributions of an employee or a group to the goals of organisation or unit which they relate to (Bayram, 2006). It is also possible that performance can also be considered as a percentage of use of the man's capacity to successfully complete a job within a certain period of time (Yıldız, 2008). In general terms, performance is effectively executing a task and successfully completing it (Akal, 2000). Performance is a rigid or abstract description of what a person, group, unit or organisation have achieved in terms of their aim in that job (Baş, 1999), in terms of employees, it can be defined as all efforts put forward in order to fulfil the task (Erdogan, 1991).

With performance evaluation, it is possible to determine the success level according to the persons talents and work analysis and job descriptions (Fındıkçı, 2003). The factor that pushes organisation’s labor force to the effort of achieving the organisations goal is utilizing the worker (Aykça 1986). The productivity which is important goal for organisations is not only based on technology and capital. The human resource an organisation has is an important
element which determines the productivity of other resources. For this reason, it is an obligation for organisations to evaluate the workers if they fulfill the roles expected from them and revealing the contributions of all the workers (Canman 2000). The decisions about the workers should be determined by the rate of every single workers achievement of the organisation objectives. Success evaluation is also a management and development tool which is based on comparing existing and ideal factors, determining the factors impede success and taking necessary measures. Worker aims to improve the organisation (Dicle 1982). Therefore, success evaluation is an important management activity which determines the necessities of personal and organisational development, reveals the potential, and provides the basic data which will lead the organisation to be sustainable and productive.

5. Research Objectives, Scope, and Methodology

5.1. Purpose and Scope of the Study

The purpose of this study is to analyze the relationship between work-family conflict and burnout in respect to impacts on performance levels of accounting professionals. In this context this research was carried out in 2013 in the city center of Şanlı Urfa and its districts. Data were gathered by structured questionnaires which were distributed randomly to 112 accounting professionals of 600. All questionnaires were completed. Correlation and regression analyses were used to analyze data. The findings were analyzed and results were discussed.

5.2. Methods

Data were gathered by means of structured questionnaires. Face-to-face questionnaire method was chosen. Measurement scales used in this study were taken from previous studies. Work-family conflict scale was developed by Netemeyer et al. (1996) and translated into Turkish by Apaydın (2004). Burnout scale “Copenhagen Burnout Inventor” was developed by Kristensen et al. (2005), and translated into Turkish by Kula (2011). Performance scale was developed by Bakiev (2011) and adapted by Şahin (2010).

The questionnaire was composed of 23 items. 6 of them were related with demographic variables, 10 items were related with work-family conflict and family work conflict, 8 items were related with burnout and 6 items were related with performance. All scales were assessed with a five point Likert scale, ranging from (1) strongly disagree to (5) strongly agree. The Cronbach's Alpha of items was 0.907. This shows reliability of items used in the questionnaire. The data were processed with SPSS 18 software package.

6. Findings

In this section, first of all, demographic characteristics of accounting professionals are presented. Then the relationship among work-family conflict, family-work conflict, burnout and performance are investigated.

6.1. Demographic Characteristics of Accounting Professionals

112 accounting professionals are participated in the survey. 89% of them are male and 11% of them are female. Majority of respondents are male. Majority of respondents are married (74%). Majority of participants have Bachelor's Degree (76%). Only 2% of them have Master's Degree. 58 certified public accountants are participated in the survey (52%). But only 3 (3%) sworn-in certified public accountants are participated. Number of accountants are 37 (33%). The others are trainees (8%). Thus, majority of participants are certified public accountants.

6.2. Correlations among the variables

Correlations among work-family conflict, family-work conflict, burnout and performance are given below (Table 1).

<table>
<thead>
<tr>
<th>Variables</th>
<th>Correlation</th>
<th>Work-Family Conflict</th>
<th>Family-Work Conflict</th>
<th>Burnout</th>
<th>Performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Work-Family Conflict</td>
<td>Pearson Correlation</td>
<td>1</td>
<td>0.357**</td>
<td>0.671**</td>
<td>0.169</td>
</tr>
<tr>
<td>Family-Work Conflict</td>
<td>Pearson Correlation</td>
<td>0.357**</td>
<td>1</td>
<td>0.474**</td>
<td>0.163</td>
</tr>
<tr>
<td>Burnout</td>
<td>Pearson Correlation</td>
<td>0.671**</td>
<td>0.474**</td>
<td>1</td>
<td>0.235*</td>
</tr>
<tr>
<td>Performance</td>
<td>Pearson Correlation</td>
<td>0.169</td>
<td>0.163</td>
<td>0.235*</td>
<td>1</td>
</tr>
</tbody>
</table>
Table 1 indicates that there are statistically significant and positive relationships between work-family conflict and family-work conflict (36%), between work-family conflict and burnout (67%), between family-work conflict and burnout (47%) and between burnout and performance (23%). The highest level of correlation exists between work-family conflict and burnout ($r = 0.671$, $p < 0.01$). The lowest level of relationship exists between performance and burnout factors ($r = 0.235$, $p < 0.05$).

6.3. Regression analyses

In order to explain impacts of work-family conflict, family-work conflict and burnout on performance, regression analysis was conducted. Results of regression analysis between work-family conflict, family-work conflict, burnout (independent variables), and performance (dependent variable) are shown below (Table 2).

### Table 2. Regression analysis between work-family conflict, family-work conflict, burnout (independent variables), and performance (dependent variable).

<table>
<thead>
<tr>
<th>Model 1</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>2.763</td>
<td>0.352</td>
<td>-</td>
<td>7.858</td>
</tr>
<tr>
<td>Work-Family Conflict</td>
<td>0.014</td>
<td>0.117</td>
<td>0.015</td>
<td>0.121</td>
</tr>
<tr>
<td>Family-Work</td>
<td>0.074</td>
<td>0.120</td>
<td>0.065</td>
<td>0.616</td>
</tr>
<tr>
<td>Burnout</td>
<td>0.174</td>
<td>0.120</td>
<td>0.194</td>
<td>1.450</td>
</tr>
</tbody>
</table>

The finding indicates that our model is not significant ($R = 0.243$, $R^2 = 0.059$, $p > 0.05$). Therefore, we can conclude that work-family conflict, family-work conflict and burnout have no statistically significant impact on performance. So we needed to change the model. In the second model, we use burnout as a dependent variable and add performance to independent variables. The second model is shown in the Table 3.

### Table 3: Regression analysis between work-family conflict, family-work conflict, performance (independent variables), and burnout (dependent variable)

<table>
<thead>
<tr>
<th>Model 2</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>-0.164</td>
<td>0.351</td>
<td>-0.468</td>
<td>0.641</td>
</tr>
<tr>
<td>Work-Family Conflict</td>
<td>0.581</td>
<td>0.074</td>
<td>0.563</td>
<td>7.842</td>
</tr>
<tr>
<td>Family-Work</td>
<td>0.324</td>
<td>0.091</td>
<td>0.256</td>
<td>3.579</td>
</tr>
<tr>
<td>Performance</td>
<td>0.110</td>
<td>0.076</td>
<td>0.099</td>
<td>1.450</td>
</tr>
</tbody>
</table>

First of all our new model is statistically significant and the new model explains 52% of variances ($R = 0.723$, $R^2 = 0.522$, $p < 0.01$). Table 3 indicates that except performance ($p > 0.05$), work-family conflict and family-work conflict have significant and positive impact on burnout of accounting professional.

7. Conclusion and Recommendations

Our findings show that there are statistically significant and positive correlations between work-family conflict and burnout factors (67%), and work-family conflict and family-work conflict (36%) factors. The relationship between work-family conflict and burnout factors has the highest rate. We can say that people who are not happy with the job and in work place environment may have conflicts in their families. The continuity of conflict may trigger more burnout.

The results indicated that there is a statistically significant and positive relationship between factor of family-work conflict and burnout (47%). Therefore, we can say that people who have not peaceful environment at home may
experience more burnout at workplace.

There is a statistically significant and positive relationship between performance factor and burnout factor (%23). But this is the lowest degree of correlation. Performance level of employee can decrease compared with their past performance level if they experience burnout. In this context, managers should show more interest and attention to employees who experience lower level of performance and should lead them for social activities in order to stop improvement of burnout.

When work-family conflict, work-family conflict and performance factors as independent variables are regressed on burnout (dependent variable) in the model. The model explains 52 % of the variances in burnout. The findings show that both work-family conflict and family-work conflict have positive and significant impacts on burnout. The impact of work-family conflict on burnout is more than family-work conflict. This shows that conflicts which people experience in the work place and at home increase the burnout level. The findings also represent that level of individual performance has no statistically significant impact on burnout level of accounting professional.

In this context, managers should made subordinates to identify and know the concept of burnout, to provide them to see the source of problem, to contribute them to make solutions against burnout. This will be a good starting point for both managers and employees.

In addition to this, organizing courses and seminars about burnout, work and family conflicts, individual and family life, distributing workloads equally among the incumbents, eliminating role conflicts and ambiguities, defining roles and duties clearly, emphasizing award rather than discipline and even making some reorganization are important to take steps against burnout.

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