

Quantitative Examination of Age, Gender, and Emotional Exhaustion in Public Accounting

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Professional burnout can be a significant problem for the public accounting industry. Identifying the tendency to burnout can possibly help identify solutions. The purpose of this correlational quantitative study was to examine the relationship between gender, age, and emotional exhaustion (EE) related to burnout in a large, national public accounting firm in the United States. EE is defined as a feeling of excessive emotional stress and being drained by contact with other people. The results of the study indicated that the combination of both age and gender resulted in a statistically significant regression model. Analysis indicated that young, female professionals are more likely to experience EE. The investigation indicated that additional independent variables might more reliably predict the emotional exhaustion within the surveyed population.

Keywords: burnout, public accounting, accountants, emotional exhaustion

INTRODUCTION

The public accounting (PA) industry has encountered consistently high levels of employee turnover (TO) (Fogarty et al., 2000; Gaertner et al., 1987; Guthrie & Jones, 2012; Nouri & Parker, 2013). Firms in this industry offer accounting graduates the experience they need in the field to establish a career. Although some may choose to continue as PA firm staff for their entire careers, many professionals leave after a few short years, perhaps 2 to 5, in the public sector. Consequently, PA continues to experience a shortage of

qualified accounting professionals (Vance & Stephens, 2010). As a result, researchers are exploring the causes of TO in PA firms.

One topic of interest has been the psychological phenomenon termed “burnout”. Scholars and practitioners hypothesize that professionals may be leaving PA due to job burnout. Although job burnout can certainly occur in any industry, PA is prone to the condition because of the high stress environment and emphasis on regulatory and client-imposed deadlines (Self, 2011; Jones et al., 2010).

Job burnout has been shown to have significant implications for employee TO, performance, and satisfaction (Fernet et al., 2010; Han et al., 2016; Herda, 2012; Guthrie & Jones, 2012). Herda (2012) claimed that burnout can impact the ability of a professional accountant to provide quality client service; they further suggested it leads to decreased productivity, job absenteeism, and increased TO, all of which are costly for PA firms.

Although researchers seem to agree burnout is an issue within PA firms, recent literature has just begun to explore solutions to this phenomenon (Chong & Monroe, 2015). Potential solutions include management support, training, better communication, and improving work conditions, schedules, and assignments. With such a wide range of techniques, an important piece of working towards resolutions includes identifying those who are most likely to experience the condition, in an effort to provide them with specialized, unique resources for both the prevention and treatment of job burnout. As a result, studies have shifted towards gaining a better understanding of the characteristics of individuals who are vulnerable or prone to burnout.

Maslach and Jackson (1981) established a theoretical framework for dimensions and measurement of burnout. The symptoms or effects of burnout are widespread but are generally classified into three primary categories: emotional exhaustion (EE), depersonalization, and a reduced sense of personal accomplishment. EE is “a feeling of depleted energy resulting from excessive psychological and emotional demands” (Mulki et al., 2007, p. 563). Depersonalization is the condition in which an individual lacks emotion, sensitivity, and sympathy and thus takes a cynical approach to managing people (Utami & Nahartyo, 2013). Individuals who lack a sense of personal accomplishment critically analyze their own achievements, and instead of feelings of pride or excitement, they experience discontent (Ghorpade et al., 2011). These three factors are the basic characteristics of burnout and must be understood before undertaking a study on burnout or those with a higher propensity of experiencing it.

Prior research considered personality type and the employer-employee relationship ((Utami & Nahartyo, 2013; Herda, 2012) as potential correlated factors. Other research explored how demographic factors and personal characteristics affect a professional’s tendency towards burnout (Ben-Porat & Itzhaky, 2015; Lambert et al., 2011; Serin & Balkan, 2014). Serin and Balkin (2014) assessed how age contributed burnout and the results indicated a negative relationship between age and burnout; however, the results were limited to a population of Turkish public sector workers. Gender as a variable yields conflicting results; further research was necessary regarding the relationship between gender and burnout in PA professionals. For example, Serin and Balkan (2014) found little evidence of a relationship between gender and burnout in Turkish public workers. But Guthrie and Jones (2012) identified trends in the relationship between gender and certain factors of burnout in employees of a U.S. PA firm. Although these studies have made valuable contributions to the body of knowledge, researchers continue to call for further exploration to fully grasp the problem and identify practical solutions (Chong & Monroe, 2015; Dewa et al., 2014; Guthrie & Jones, 2012; Serin & Balkan, 2014; Utami & Nahartyo, 2013).

The purpose of this correlational quantitative study was to examine the relationship between gender, age, and a PA professional’s level of EE, as it relates to burnout, in a large, national PA firm in the United States. More broadly, the intent was to address the ongoing TO problem encountered by the public accounting industry and provide useful data that may assist with effective practice management. First, the study examined the correlation between age and a PA professional’s level of EE. Secondly, it examined the correlation between a PA professional’s gender and level of EE. This research study filled a gap in the literature by providing information that aids in identifying those with a higher propensity to burnout and by addressing a population previously unaddressed in scholarly research.

THEORETICAL BASIS

According to Marchand, et al (2018), mental health issues associated with depression and burnout are significant concerns for employees and employers. They further note that burnout-related absenteeism extends beyond other absenteeism reasons. And some studies suggest that burnout could manifest in ways similar to clinical depression.

Marchand, et al (2018) stated that,

Burnout is mostly viewed as a multidimensional phenomenon encompassing emotional exhaustion, cynicism (depersonalization) and reduced professional efficacy. Despite mounting evidence on the association between work stress and burnout, there is limited knowledge about the extent to which workers' personal characteristics such as age and gender are associated with burnout. Current evidence suggests that age is negatively associated with burnout. However, some studies have also suggested a bimodal relationship with burnout measures elevated in both younger and older workers. (p. 405)

LITERATURE REVIEW

The topic of job burnout has grown popular throughout many industries but has gained a special amount of interest in PA due to the increased propensity of accounting professionals to experience the phenomenon as a result of a high stress work environment and the emphasis on regulatory and client-imposed deadlines (Jones et al., 2010). Below is a review of scholarly literature related to the symptoms or manifestations of burnout, consequences of burnout, and the factors contributing to the prevalence of burnout in the public accounting industry.

Because of the wide-reaching impacts of job burnout, researchers have sought plausible solutions. A review of prior research on various models and strategies that have been developed to help mitigate burnout is also included. In addition, because identifying those who are most likely to experience the condition is important to creating effective solutions, studies on the relationship between burnout and several demographic factors were also examined. Lastly, the variables used in similar studies are outlined in support of the researchers' chosen variables for statistical analysis.

Signs and Symptoms of Burnout

The term *burnout* originated in Freudenberger (1974), gained popularity in the 1970s in a community of psychologists, and has since been recognized within the psychology and business communities. Although burnout could easily be found in the dictionary, it had not been thoroughly researched as a term specifically applied to one's vocation or profession prior to that point. A simple definition of the term, as provided by Merriam-Webster (Burnout, n.d.) is "exhaustion of physical or emotional strength or motivation usually as a result of prolonged stress or frustration." Freudenberger (1974) and others used a similar definition with some researchers characterizing it as "a syndrome of EE and cynicism that occurs frequently among individuals who do 'people-work' of some kind" (Maslach & Jackson, 1981, p. 99).

Although technically it describes a mental health condition, burnout impacts a person's professional life in a real and identifiable way. In fact, Freudenberger's (1974) seminal research resulted from his own feelings of burnout from his work as a psychologist. Like most psychological conditions and syndromes, most researchers seem to define and characterize burnout by the symptoms typically exhibited by someone experiencing it. Due to the complexity of humans and the varying nature of work environments, no two individuals will experience the exact same manifestations of burnout.

Maslach and Jackson (1981) categorized the signs and symptoms. Those with burnout experience EE, depersonalization, and a reduced sense of personal accomplishment (Maslach & Jackson, 1981; Serin & Balkan, 2014). Maslach and Jackson (1981) suggested each dimension of burnout is separate and can be experienced independently of the other factors. Further, they developed a tool, the Maslach Burnout Inventory (MBI), to measure the characteristics of burnout. Since its inception in 1981, the MBI has been

used in countless studies to measure EE, depersonalization, reduced sense of personal accomplishment, and inevitably, burnout. As a result, researchers have become convinced of its reliability and validity (Gil-Monte, 2005; Serin & Balkan, 2014; Utami & Nahartyo, 2013). No other instruments have been noted in the literature to be as widely used and accepted as the MBI.

Emotional Exhaustion (EE)

EE is the first characteristic of burnout and is perhaps the most commonly discussed (Rubino et al., 2013). Kowalksi et al. (2010) defined EE as “a feeling of excessive emotional stress and being drained by contact with other people” (p. 1655). Maslach et al. (2001) noted people who characterize themselves as being burned out are doing so based on the feelings of EE. Although the work environment may be the context within which the EE is experienced or developed, an individual’s overall mental health is impacted when experiencing EE (Huang et al., 2011).

Depersonalization

Depersonalization is sometimes referred to as desensitization or cynicism (Serin & Balkan, 2014). Hollet-Haudebert et al. (2011) suggested this facet of burnout “can manifest itself as uncaring responses and a callous attitude toward coworkers and others” (p. 411); they noted this is particularly problematic for individuals who interact frequently with others on the job.

Reduced Sense of Personal Accomplishment

The final dimension of burnout is typically referred to as reduced personal accomplishment. Although an employee may be sufficiently competent to complete employment-related tasks and reach pertinent goals at work, he or she may experience feelings of incompetence or nonaccomplishment (Hollet-Haudebert et al., 2011). Shih et al. (2013) supported this conclusion, stating this factor could be defined as “a decline in one’s feeling of competence and successful achievement” (p. 583). Individuals who lack a sense of personal accomplishment critically analyze their own achievements, and instead of feelings of pride or excitement, they experience discontent (Ghorpade et al., 2011).

Consequences of Burnout

The consequences of burnout can be widespread. The condition affects the physical, emotional, and mental health of the person experiencing it; the employee’s family and co-workers can also be impacted. Although researchers have been unable to fully understand the scope of the effects of burnout, they have identified certain consequences of burnout relating to an employee’s physical and mental health, as well as effects on the individual’s role as an employee.

Physical and Psychological Impacts

Stress has an effect on the psychological and physical health of the person experiencing it. Burnout results from long periods of extreme stress, so the psychological and physical implications of burnout are often extreme. Physical issues that are typically associated with stress are also associated with burnout, and researchers report burnout typically leads to an overall decrease in physical health (Erickson & Grove, 2007). Individuals in high stress environments may develop tension headaches or stomach ulcers as a result of the stress, or they may suffer from acid reflux. Heart disease may also occur and can lead to life-threatening issues like heart attacks. Physically, those with burnout also often report feelings of fatigue (Beheshtifar & Omidvar, 2013; Serin & Balkan, 2014), which relates to the burnout factor of EE (Lambert et al., 2013). Although burnout is associated with EE, it can also translate to physical exhaustion.

Another potential consequence of burnout is substance abuse. Freudenberg (1974) suggested burned out individuals may resort to drugs as a means to relieve stress. If other methods of controlling the stress have not been successful, and the stress is causing severe emotional and physical consequences, some may abuse drugs as a way to cope. Researchers seem to agree that this coping mechanism is common (Chen et al., 2012; Shih et al., 2013).

Impact on Employee and Employer

Of particular importance to this research are the impacts burnout has on an employees, and consequently, the employer. As previously noted, PA has experienced high rates of turnover for a significant period. When an employee leaves a company, and a replacement must be hired by the employer, the costs are significant, but vary by industry, the expertise required for the position, and the supply of available replacements. Although little research provides exact figures for the costs of TO in PA firms, researchers do agree that the costs are increasing (Folami & Bline, 2012). A sample of costs for similar technical fields can be found in scholarly literature. For example, one study reports TO costs for nurses can range from \$25,000 to \$88,000, depending primarily on the methodology behind calculating the costs (Roche et al., 2015).

“Turnover intentions” can be defined as an individual’s willingness and interest to terminate his or her own employment with an employer (DeTienne et al., 2012). Individuals experiencing burnout are very likely to experience increased intentions to leave their jobs (Han et al., 2016). Employees may consider leaving a current employer when the work environment is perceived as too stressful, or may consider seeking another job they perceive has a reduced likelihood of burnout. In addition, they may simply seek a job that has higher job satisfaction (Shih et al., 2013).

Organization commitment relates to employees’ sense of loyalty to their employers, which can be seen through the employees’ willingness to put forth effort towards helping their employing organizations reach goals and objectives, and the employees’ interest in continuing employment (Hollet-Haudebert et al., 2011). Burnout significantly affects employees’ commitment to their employers, presumably because employees, at least partially, blame their employers for the burnout being experienced. Researchers have consistently identified a decrease in organizational commitment in individuals experiencing burnout (Chen et al., 2012; Hollet-Haudebert et al., 2011).

Productivity is a highly relevant topic in professions with a low supply of qualified candidates who possess the technical skills necessary to be successful. Productivity in PA firms, because it is closely tied to profitability (Frag & Elias, 2012), is a frequently researched topic. Productivity refers to how efficiently and effectively employees complete work-related tasks. Fernet et al. (2010) linked a decrease in productivity to the burnout dimension of a reduced sense of personal accomplishment. As employees experience burnout and thus begin to feel less and less accomplished at their jobs, they become less efficient and effective at completing job-related tasks.

Prevalence of Burnout in Public Accounting

Employees can experience burnout in a variety of settings and environments; however, the nature of some professions is simply more likely to breed burnout than others. For example, much burnout research focuses on the medical profession. Dewa et al. (2014) pointed out that physician health has become an interest of research, because physicians’ work environments have been identified as particularly likely to cause work-related stress, and thus, burnout. PA firms employ individuals with technical accounting skills to provide taxation, assurance, and consulting services to a wide variety of clients, and these employers often have highly stressful environments, as well (Utami & Supriyadi, 2013). This is due to several different factors unique to PA.

Chen et al. (2012) wrote, “job burnout is related to intense and excessive emotional demand, job stressors and strains, interpersonal stressors, and dysfunction of the work conditions” (p. 802). Jones et al. (2010) identified four specific reasons PA is a particularly difficult environment in which to work. These four reasons include the overtime required to meet deadlines, the complexity of accounting standards, the pressure to become a Certified Public Accountant (CPA), and the inability to leave work-related stress at the workplace.

Overtime and Deadlines

Jones et al. (2010) noted employees of CPA firms often have to work overtime for long periods of time due to regulatory deadlines and other factors, typically referred to as “busy season”. Busy season is common in PA primarily due to the seasonal nature of the work. Clients with similar year-ends require financial

statements, audit reports, and tax returns to be completed in order to meet the requirements of regulatory agencies, lenders, and investors. Hsieh and Wang (2012) noted the period from January to May each year is almost always a busy time for PA, and staff are commonly under significant stress because of the overload of work tasks assigned to them during this period of time. Utami and Supriyadi (2013) similarly mentioned the requirement for CPAs to work more than ten hours per day for many months during the year. New employees are often unprepared for the toll these periods of overtime have on their physical and emotional health.

Complexity of Accounting Standards

Jones et al. (2010) stated economic conditions have created an increasingly complex environment that requires considerable attention to accounting standards and legislation. As economies fluctuate, and businesses anticipate expansion, accountants must possess the required skills and expertise to assist their clients in these transitions. This often requires accountants to be aware of the legal, tax, accounting, and general business implications of strategic decisions. This is an extremely significant and complex level of knowledge to be demanded of anyone, especially one who is already experiencing the physical and psychological impacts of the strains of their job. Accountants play an important role in remaining professionally competent by continuously educating themselves and staying current on relevant laws, rules, and regulations (Borisova & Bekhteneva, 2015). The pressure to stay up-to-date on accounting standards and other laws and regulations, along with the sheer breadth of the knowledge expected of them, creates a particularly stressful environment for public accounting employees that can lead to burnout.

Pressure for Certification

Extending the pressure to stay informed and knowledgeable a step further, employers and clients alike put excessive pressure on professionals to sit for and pass the CPA exam. In fact, some PA firms require it for staff to remain employed. However, many recent graduates simply cannot balance the time commitment required to work full-time and study for the exam. The impacts of the aforementioned regulatory requirements and overtime required during busy season only make this even harder to accomplish. As a result, the profession encounters an extreme shortage of qualified professionals. Charron and Lowe (2009) wrote the demand for accounting professionals and enrollment in collegiate accounting programs is far surpassing the number of professionals who are becoming licensed as a CPA. Among the reasons the authors provided for why students are not completing the CPA exam are lack of motivation by employers and organization cultures that do not support the time required to study for and take the exam, among other factors (Self, et al., 2014). The pressure from employers, in and of itself, can lead to feelings of burnout. Further, those that do choose to attempt to study for and pass the exam with the limited time allotted may not pass, which can contribute to a reduced sense of personal accomplishment, a dimension of burnout.

Lack of Boundaries

Accounting professionals are often unable to leave their job-related stress at the workplace. Individuals working in PA typically have to work long hours at a rapid pace and may encounter intrusions to their out-of-work time, like phone calls and emails. Beheshtifar and Omidvar (2013) supported the wide range of responsibilities of accounting professionals and how these responsibilities often lead to increased time working with others and managing job tasks. Current culture and the ability to be constantly connected through smartphone technology causes employees to be unable to disconnect from the workplace. Research stresses the importance of rest as one of the most important ways for individuals to overcome or mitigate job-related stress (Hsieh & Wang, 2012). When employees find it difficult to fully relax in their personal time, as the expectation to be perpetually on duty is perceived, this can lead to higher instances of job burnout.

Mitigating Burnout

The link between burnout and turnover, decreased productivity, job satisfaction, and physical health issues has led researchers to attempt to identify ways to mitigate it. Beheshtifar and Omidvar (2013)

recommended companies implement a detailed program to identify and address burnout among employees. Much of this research revolves around the premise that if one can identify the primary antecedents to burnout, then logic would seem to indicate that reducing these stressors, or eliminating them entirely, would help decrease the development of burnout. To that end, burnout research frequently uses the role-stress model as the foundation for this strategy.

Eliminating Elements of the Role-Stress Model

The role stress model identifies the three primary stressors or antecedents to burnout in the workplace as role overload, role conflict, and role ambiguity (Fogarty et al., 2000). Although some researchers may favor two factors instead of three (Ghorpade et al., 2011; Mulki et al., 2007), all three factors have been discussed in recent research related to job stress.

Role overload, or role stress, relates to employees' feelings of having too much to accomplish during work time. Matthews et al. (2014) suggested the solution for role overload is more realistic expectations of employees during work time. Although the economy and recent employment trends have turned towards pushing individual employees to take on work that may have previously been spread over numerous employees, it is important that employers remain mindful of the effect this pressure can have on employees over long periods of time. Organizational culture and employers' positions on work-life balance significantly impact whether employees experience role overload (Matthews et al., 2014).

The second factor leading to burnout, according to the role-stress model, is role ambiguity. When employees feel they do not have enough information to properly complete work-related tasks, they are experiencing role ambiguity. In many cases ambiguity creates stress for employees as they want to achieve success with their employers yet lack sufficient information to understand what is perceived as successful. Poor communication within the organization, insufficient training, and the age of the organization can all contribute to role ambiguity (Ghorpade et al., 2011). To reduce the likelihood of role ambiguity, organizations should develop policies, and train supervisors, to ensure tasks and task expectations are clearly communicated to staff.

Lastly, role conflict is the result of employees experiencing a conflict between work tasks and personal values, or when tasks or roles in the workplace seemingly conflict (Devereux et al., 2009). Role conflict relates to employees' perception of work tasks and can be carefully managed through communication with supervisors. The perceived conflict may simply be the result of poor communication relating to the task and may be solved through communication with management.

In addition to reducing or eliminating the 3 elements of the role-stress model discussed above, it is important to note that employees' perception of their workplace role has a significant part in the development of burnout, and workplace relationships provide employees with the support they need to adapt to work-related pressure. Hollet-Haudebert et al. (2011) stated, "while studies have looked at the role of social support in helping employees cope with stress, the role of supervisors in creating a supportive work environment should be studied to get a better understanding of the phenomenon of burnout" (p. 424). Herda and Lavelle (2012) further supported these statements, noting a PA professional's perception of the fairness of the practices of the employer are directly related to how managers or supervisors behave and make decisions. Chong and Monroe (2015) also noted the support of supervisors, and the environment created by upper management in an accounting firm is imperative to improving employees' job-perceptions.

Managing the Demand and Control Elements of the Job Demand-Control Model

Another theory that relates to the study of burnout is the job demand-control model. The model suggests employees experience high levels of stress in their professions when they experience extreme psychological demands and low job control (Huang et al., 2011). Job control relates to employees' ability to make decisions that affect their employing organizations. The negative impact of employment on employees will be "highest in jobs characterized by the combination of high job demands and low job control" (Bakker et al., 2010, p. 3).

Researchers suggest the conclusions of the job demand-control model can be applied directly to burnout in employees of PA firms (Herda, 2012; Herda & Lavelle, 2012). In many cases, the level of psychological

stress placed on employees of PA firms cannot be significantly mitigated (Herda, 2012). If firms cannot control the demand element of the job control model, management must attempt to adjust the control element to minimize strain on employees. Adjusting the control element of the model means ensuring employees perceive they have influence and can use their skills to achieve the company's objectives (Herda, 2012). Employees gauge the fairness of an employer's treatment of employees by the amount of input employees have on the decision-making process, which affects the likelihood of employer TO and the development of burnout (Herda & Lavelle, 2012).

Maintaining a Healthy Lifestyle

Prior research suggests a healthy lifestyle can help to prevent and decrease burnout in professionals. Jones et al. (2010) suggested a healthy lifestyle that includes "maintaining a program of regular physical exercise, a balanced diet, good sleep habits, and refraining from excessive alcohol and tobacco consumption" (p. 35), helps mitigate the effects of role stress in PA professionals.

Research also suggests that part of a healthy work-life balance is the ability of employees to be able to fully benefit from and utilize non-work time on non-work endeavors. Sonnentag and Fritz (2015) concluded psychological detachment from the workplace was crucial to employees being able to cope with the stress of the workplace environment. Although detachment might be particularly difficult in high-stress jobs, it is imperative to employees' overall health to detach from work. Clear policies must be communicated to employees and consistently upheld in order to help employees better utilize time away from the office.

Probably the most significant and frequently researched factor of maintaining a healthy lifestyle is exercise. Numerous studies have reported exercise can help mitigate the effects of stress and burnout. One study showed exercise mitigated the effects job-related burnout and depression (Toker & Biron, 2012). Twelve male individuals who were identified as having high levels of burnout relating to EE and depersonalization were put on a twelve-week exercise regimen and were tested for their levels of burnout before and after the study, as well as throughout the twelve-week period (Gerber et al., 2013). The researchers utilized the Maslach Burnout Inventory to measure the participants' levels of EE and depersonalization. The study's results provided support that physical activity prevents the development of depression and reduces an individual's perception of stress in those suffering from burnout. In fact, the researchers even noted an improvement in the participants' moods as a result of one single session of exercise.

Lindwall et al. (2014) examined the relationship between burnout, anxiety, depression, and physical activity in healthcare professionals in Sweden. The results of this study also indicated that physical activity serves to prevent and treat stress and burnout in professionals. Bretland and Thorsteinsson (2015) further supported this theory with the results of their research study, which compared participants' stress level and burnout before and after a four-week exercise regimen.

Data across many industries suggests the development of burnout is person specific ("Job burnout". 2021). It is important to consider why some people do well in PA, but others can only work for a short period of time. This leads one to further examine demographic factors that may have an impact on one's ability to maintain a career in PA and/or their propensity for experiencing burnout.

Demographic Factors and Burnout

Although the term burnout originated in the 1970s, researchers have only recently begun to consider the correlation between demographic factors and a person's tendency to burnout. Results of this recent research have been varied and inconclusive. Because every human is different, and reacts differently to his or her environment, it is important to understand the effect those differences have on a person's tendency towards developing burnout.

Attafar et al. (2011) examined burnout in Iranian librarians of various ages, genders, educational backgrounds, and experience levels. The researchers concluded that males were more likely to experience the EE and depersonalization elements of burnout; seniority and marital status appeared to have no effect.

Research has shown that personality significantly impacts each individual's response to stress situations, and thus, the development of burnout. Watson et al. (2006) noted Type A personalities are more

likely to experience depression and role overload. In addition, Utami and Nahartyo (2013) concluded Type A personality intensified the effects of role conflict and role overload in relation to the development of burnout in auditors of PA firms in Indonesia.

Some existing research indicates an employee's marital status and the presence of children may affect how job-related stress is managed. In early burnout research, Cordes and Dougherty (1993) noted married individuals seem to be less likely to experience burnout than those who are single. According to Warren et al (2013) job burnout in professionals who treat individuals with eating disorders supported these early findings; married individuals reported lower levels of EE and depersonalization than those who were single. Lingard (2004) focused on the family demographics of participants, including whether the professionals were members of single-income or dual-income households and whether they had children. The results indicated some significant differences in the burnout based on the home life of the study's participants.

Gender

Gender has also been the focus of recent studies, but conflicting results indicated further research was necessary regarding the relationship between gender and burnout in PA professionals. Guthrie and Jones (2012) examined the effect of gender on burnout in audit, tax, and consulting professionals in a large PA firm in the United States. The results showed differences between men and women relating to the dimensions of burnout. Females seemed to respond to stress more negatively than males, leading to a higher rate of burnout in females than males. The authors also pointed out that only 21% of partners in PA firms in the United States are female, which has led to a further observation that female accountants turn over at higher rates than males in PA. This information seemingly supports the conclusion that females respond in a more negative manner to the stressful environment of PA.

However, a general study of Turkish working professionals concluded there was no statistically significant correlation between burnout and gender (Serin & Balkan, 2014). Rubino et al. (2013) further examined differences in male and female responses to stress in the workplace, and the authors pointed out one cannot ignore the impact of the traditional gender roles on an individual's response to work-related stress. The results of previous research on gender have been inconclusive, which supports the use of this demographic factor as a variable in this study.

Age

Existing studies of the relationship between age and burnout have also been varied, leading to its selection as a variable for this study. Several other studies have indicated younger individuals tend to be more likely to burnout than older individuals. For example, Erickson and Grove (2007) completed a study of burnout in registered nurses serving patients in two hospitals in the Midwestern United States. Consistent with previous research in the field, the study concluded nurses under the age of 30 have a much higher likelihood of burnout. The researchers related this tendency towards burnout in younger nurses to the emotional experience of caring for ill patients, and proposed that older nurses, who were more experienced at managing their emotions in the workplace, could mentor or coach younger nurses to help reduce the levels of burnout. Similarly, Serin and Balkan's (2014) aforementioned study on Turkish workers concluded younger individuals experience higher levels of burnout. In addition, Ben-Porat and Itzhaky (2015) concluded younger social workers were more likely to develop burnout, as they were less experienced at dealing with the stress of their positions.

Although research seems to indicate older individuals would be less susceptible, limited research is available relating to the relationship between burnout and age in PA firms. Older individuals would likely have more autonomy in their positions in PA, which has been linked to lower instances of burnout. However, positions with higher levels of responsibility also come with higher levels of stress and more demands on the personal resources of the professional, which has been linked to more burnout. This research study fills a gap in the literature by further examining the relationship between the EE aspect of burnout and age in public accounting professionals.

In summary, burnout has gained significant momentum among researchers, academicians, and practitioners. Research suggests stressors, such as role conflict, role ambiguity, and role overload, may

cause employees to develop job-related burnout leading to decreased job satisfaction and even physical and psychological health issues. Although burnout affects many professions, PA seems relatively more susceptible than others to the development of burnout in employees. The seasonal nature of the work, driven by client-imposed and regulatory deadlines, requires long periods of overtime resulting in excessive stress. In a profession that suffers from an insufficient population of qualified talent due to extremely high levels of turnover, it is extremely important to find ways to mitigate the stressful environment.

Before effective, specific solutions can be developed and put into practice, employers and researchers need more information regarding who is most susceptible to burnout. Researchers have begun to correlate demographic factors like marital status, personality type, age, and gender to the presence of burnout, but the research is in its infancy and the results have been widespread. This research study responded to a growing need to further explore whether a correlation exists between demographic factors and burnout.

RESEARCH QUESTION AND HYPOTHESES

Do age and gender have an influence on a public accountant's level of EE as it relates to burnout?

H₀: Age and gender do not influence a public accountant's level of EE, as it relates to burnout.

H: Age and gender influence a public accountant's level of EE, as it relates to burnout.

METHODOLOGY

This research study was designed as a correlational quantitative study. Correlational designs seek to identify a relationship between variables but do not establish causation. This research study sought to examine the relationship between demographic variables, specifically age and gender, and the level of EE, an element of job burnout, without implying the demographic variables caused or created the level of EE. The correlational research design allowed the researchers to quantify the relationship or correlation between the independent (IV) and dependent (DV) variables.

Measurement of Variables

As a result of the variables reviewed in other similar studies, the researchers concluded this study would utilize age and gender as the IVs and level of EE, as it relates to burnout, as the DV. That is, the study examined whether age and gender have a statistically significant relationship, or correlation, with a professional's level of EE. Other similar studies have used role stressors as the IVs, as the researchers have sought to simultaneously identify the relationship between role overload, role conflict, and role ambiguity, and burnout (Guthrie & Jones, 2012; Utami & Nahartyo, 2013). However, this research study did not have a similar objective. The purpose of the research study was solely to examine whether there is an identifiable correlation between age, gender and EE. The study was very similar to the study completed by Serin and Balkan (2014), and responded to the researchers' call for expanded study.

Data was obtained through an electronic survey in order to test the researchers chosen hypotheses. The electronic survey required participants to self-report demographic information, as well as complete the Maslach Burnout Inventory – Human Services Survey (MBI-HSS, 1981), in order to measure level of job-related burnout. The participants' level of EE, an element of job-related burnout, represented the DV of this study, and was measured using the MBI-HSS. The MBI-HSS was scored utilizing the scoring key provided in the accompanying manual (Maslach et al., 1996). The scoring key utilizes the number associated with the participants' survey responses to calculate a participants' level of burnout relating to the three dimensions of burnout. Each of the 22 statements included in the instrument relates to the one of the three dimensions. After a score for each dimension was calculated, the scoring key further provides guidance as to whether the participants' levels are considered high, moderate, or low.

Reliability relates to the ability to consistently generate the error-free results (Zikmund, 2003). The researchers considered the reliability of the demographic questions to be high due to the nature of the

questions and the options provided to survey participants. Participants were expected to consistently answer demographic questions unless their circumstances changed. In addition, clear, check-box options were provided for each demographic question, so they were not considered confusing, nor did they leave room for a variety of interpretations. Thus, the researchers focused primarily on the reliability of the MBI-HSS.

The external reliability of the MBI-HSS is the measure of how well the instrument consistently provides the same result with repeated use (Simon & Goes, 2013). One of the most popular measures of external reliability is the test-retest method. This method provides a group of participants with the same test multiple times to determine the results are comparable and consistent (Zikmund, 2003). In relation to the MBI-HSS, Naudé and Rothmann (2004) cited several groups of researchers' successful test-retest reliability statistics. Maslach et al. (1996) computed test-retest reliability at two to four weeks for a group of graduate students and professionals; Jackson, Schwab, and Schuler (1986) found favorable results in a group of teachers after one year (as cited in Naudé & Rothmann, 2004, p. 23).

Internal reliability relates to an instrument's consistency of measurement; Cronbach's alpha is the most used measure of internal reliability (Simon & Goes, 2013). Cronbach's alpha uses a scale from zero to one and relates to "the extent to which all the items in a test measure the same concept or construct" (Tavakol & Dennick, 2011, para. 3). Nunnally (1975) suggested a reliability of under 0.7 is insufficient, and thus, this guideline was used for the consideration of the internal reliability of the MBI-HSS.

Maslach and Jackson (1981) originally reported Cronbach's alpha for the three dimensions of burnout ranging from the lowest at 0.74 for depersonalization to the highest, at 0.89 for personal accomplishment. Serin and Balkan (2014) calculated Cronbach's alpha as 0.81 in their study of burnout in Turkish public sector professionals. Jones et al. (2010) reported an overall score of 0.83 in their study of PA professionals, in which they used an abbreviated version of the MBI. Ghorpade et al. (2011) calculated Cronbach's alpha scores of 0.90, 0.74, and 0.82 for EE, depersonalization, and personal accomplishment, respectively, in using the educators' version of the MBI. In addition, Shih et al. (2013) calculated Cronbach's alpha scores ranging from 0.82 to 0.89 for the three dimensions of burnout using the MBI. Researchers have consistently proven the internal reliability of the MBI, and its related human services and educator versions, using Cronbach's alpha. As a result, the MBI-HSS was considered reliable for use in this research study.

Assumptions and Limitations

Assumptions

One assumption that was made is that the professionals who participate in the study answer honestly and truthfully. Measuring the EE element of burnout involves obtaining information regarding an individual's personal feelings, emotions, and attitudes about experiences as an employee of a specific PA firm, so there was some risk that individuals might not answer honestly in fear of a negative response from the employer, although it was presented to the employer anonymously. The nature of the study required the responses obtained from participants to be utilized without question, and all responses obtained from participants were accepted as provided and were not vetted or validated in any way.

Limitations

Most significant limitation. A limitation of the study is the lack of generalizability. The study focused on one national PA firm in the US, and the conclusions drawn from the study were not necessarily applicable to other firms. Regional or local firms, or national firms of different sizes, may generate different results if the study were performed within those organizations. However, within this study, the size of the subject population should mitigate this limitation to some degree. Further, because the firm is a large, national, public accounting firm in the US, it has locations in 30 of the 50 states, and throughout all regions of the US.

In the current study, generalizability may be impacted because the use of only one PA firm means that all individuals included in the study were subject to one organizational culture. However, even though a firm's organization culture may influence the development of burnout within its employees, previous studies have examined burnout within the PA industry as a whole due to the fact that employees across the industry experience similar working conditions, including deadlines and the organizational structure of PA

firms. In addition, employees within the US PA industry are similarly subject to the oversight of the Securities and Exchange Commission, the Financial Accounting Standards Board, and the American Institute of Certified Public Accountants.

Minor Limitation. The measure of EE as it relates to burnout was limited by the participants' willingness to answer burnout-related questions. A participant's attitude, environment, and personal circumstances may have affected his or her willingness to participate and answer truthfully. The participant's existing working conditions, including whether he or she is in the middle of a particularly stressful period, may have also caused the results to be negatively biased; thus, the responses may not represent the professional's average or normal level of EE. Considering the time frame that the study was performed, the impacts of the COVID-19 pandemic on stress levels and levels of EE could have affected the results.

Sample

This study focused on a large national PA firm in the United States. The population included the 2,094 client service professionals employed by that Firm. Client service professionals included those who provide assurance, taxation, and consulting services to clients on a regular basis. The population excluded the Firm's administrative or non-client service personnel and included only client service professionals because the focus of the study was on those with accounting expertise, who provide accounting-related services. The scope of the study did not allow for the inclusion of individuals with administrative responsibilities, such as HR personnel, information technology, and other professionals. Including these individuals would have made the research data difficult to analyze due to the different job tasks, responsibilities, and expectations of these different professionals. The survey instrument asked participants to self-report their job title, service line, and industry specialization so ineligible participants could be excluded from the data.

The primary researcher did not take a sample from the population, but instead invited the entire population to complete the survey. Suskie (1996) (as cited in Simon & Goes, 2013) suggested, assuming a reasonable sampling error of about 5%, a sample size of approximately 322 participants is appropriate for a population of around 2,000. Although surveys were provided to all eligible professionals, data collected was deemed representative of the population when at least 322 responses were received.

Data Collection

The primary researcher utilized online provider SurveyMonkey to collect the research study data. The researcher provided the final SurveyMonkey link to a member of the Firm's executive leadership for dissemination to the population. The Firm's HR personnel had previously filtered the Firm's entire employee list to confirm only those eligible for the survey were emailed. This list included all of the Firm's client-service personnel in its assurance, taxation, and consulting service lines. Access to the Firm's list of employees relied completely on the Firm's HR department for the dissemination of the survey.

Informed consent information was included on the first page of the SurveyMonkey survey site. The eligible population was presented with general information relating to the purpose of the study, along with the approximate completion time, confidentiality information, and other relevant facts that could affect the participants' willingness to participate.

The SurveyMonkey link was left open for two weeks from the date of dissemination. Approximately one week after the initial communication was sent, a member of the Firm's executive team sent a follow-up email reminding the eligible population of the survey's closing date.

Data Analysis

After the survey was closed, the researchers reviewed the data to confirm the minimum sample size of 322 responses was received. The raw data files were downloaded from the SurveyMonkey website. All data analysis was completed in Microsoft Excel and SPSS, and the results of the data analysis were then translated to Microsoft Word for presentation.

Next, using spreadsheet functions, the primary researcher calculated the level of the EE element of burnout for each participant. EE was calculated using the scoring key included in the MBI manual.

This study utilized two IVs, age and gender, and one DV: EE. Multiple regression was deemed most appropriate to test the hypotheses. For the regression model, the null hypothesis was successfully rejected if the regression generated a model that was statistically significant ($p < .05$) and indicated a correlation between the IV and DVs. The null hypothesis was accepted if the regression generated a model that was not statistically significant ($p > .05$) and indicated no correlation between the IV and DVs.

In addition to considering the statistical significance of the model, the researchers had to verify the assumptions of linear regression were not violated, compromising the integrity and reliability of the models. The researchers determined the residuals of the regression models were normally distributed through review of the histograms and P-P plots. Another assumption for multiple regression is that minimal or no collinearity exists in the model. Collinearity indicates relationships exist between the IVs, which can cause the regression model to be unstable or unreliable (Williams, et al., 2013). In order to determine little to no collinearity existed between the model variables, the researchers sought VIF values below 10, and tolerance values above 0.2.

Regression models are also grounded on the assumption that no autocorrelation exists. Autocorrelation indicates a lack of the necessary independence in the residuals of the model. Autocorrelation was tested using the Durbin-Watson statistic. The researchers expected the Durbin-Watson d -statistic to fall within the acceptable range of 1 to 3 in order to rule out auto-correlation.

The final assumption for regression models is homoscedasticity. Homoscedasticity is present when the residuals are evenly distributed about the regression line for all levels of the IVs. The opposite, or heteroscedasticity, is present when the residuals vary from the regression at different distances, or intervals, based on the level of the IV. Homoscedasticity for the regression models was confirmed through a visual review of the ZPRED vs. ZRESID scatterplots. The researchers felt confident with the results of the testing of the hypotheses after it was confirmed the relevant regression model assumptions were not violated.

RESULTS OF THE STUDY

The Firm's management sent the survey invitation to all of its 2,094 eligible employees including only those who were employed in the assurance, taxation, or consulting services lines as client-service professionals. In total, 582 survey responses were received. However, 28 responses were incomplete, which left 554 complete surveys to be used in data analysis. This number far exceeded the minimum sample size suggested by Suskie (1996) of 322 survey participants (as cited in Simon & Goes, 2013), so the survey response was considered representative of the population.

The survey asked respondents to self-report demographic information including age and gender. Participants ranged from the age 21 to 25 category to the over 65 category. About 57% of participants were age 40 or under; approximately 43% of participants were over age 40. Participants were split fairly evenly between male and female, with 52% of respondents being male, and 48% percent female.

Cronbach's alpha was calculated for the EE element of burnout measured by the MBI-HSS. The MBI-HSS contains 22 questions. Nine questions measure EE, five questions measure depersonalization, and eight questions measure personal accomplishment. Nunnally's (1975) standard of reliability of at least 0.7 was utilized to consider the internal reliability of the MBI-HSS in measuring the participants' levels of EE. Cronbach's alpha was 0.913 for EE. Because Nunnally's threshold of 0.7 was satisfied, the survey data was deemed reliable, and the researchers proceed with data analysis.

The researchers tested question by utilizing the survey data to build a multiple regression model in SPSS. Before importing the data into SPSS, the primary researcher scored the survey participants' MBI-HSS using the scoring key provided in the MBI manual (Maslach et al., 1996). Total scores by participant were calculated for EE. This data was imported into SPSS for use in the multiple regression analysis.

Before consideration of the regression model, the researchers review certain other data to ensure the model's reliability. This review included a consideration of the adjusted R-square value, as well as a review for normality of the residuals, homoscedasticity, multicollinearity, and autocorrelation. The model was not considered generalizable and reliable until certain assumptions were satisfied.

The multiple regression model for age, gender, and EE yielded an adjusted R-square value of .051, which indicated only 5.1% of the variance in EE was explained by the model. Even though the regression model fits the data, it is not particularly reliable for use in predicting a professional's level of EE because the adjusted R-square value indicates there are other variables that contribute to a professional's level of EE. As a result, it is not recommended to use this model to predict EE based on age and gender alone.

**TABLE 1
MODEL SUMMARY FOR AGE, GENDER, AND EE**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.232	.054	.051	9.945	1.036

Table 1 presents the Durbin-Watson statistic, which indicates the level of autocorrelation in the residuals from the regression analysis. Ideally, the Durbin-Watson d statistic should fall between 1 and 3 (Field, 2009). The regression model for age, gender, and EE provided a d-statistic of 1.036, which indicates there is little evidence of autocorrelation in the residuals.

Table 2 presents collinearity statistics for the regression model for age, gender, and EE. Multicollinearity indicates a relationship or correlation between IVs in the model; high levels of collinearity in a regression model cause issues in the use of the regression model (Field, 2009). Tolerance levels below 0.2, or variance inflation factors (VIF) above 10, indicate issues with multicollinearity in the data. The regression model for age, gender, and EE resulted in tolerance and VIF levels within the acceptable range.

**TABLE 2
COEFFICIENTS FOR AGE, GENDER, AND EE**

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics		
		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	25.089	1.130		22.194	.000		
	Gender	.851	.856	.042	.994	.321	.976	1.024
	Age	-.892	.168	-.222	-5.297	.000	.976	1.024

In order to confirm normality of errors for the model, the primary researcher reviewed the histogram and normal P-P plot, as shown in Figures 1 and 2. Normality of errors is characterized by normally distributed data on the histogram, and a line that does not significantly vary from the data plots on the normal P-P plot. The figures presented data that indicated the residual values were relatively normally distributed.

FIGURE 1
HISTOGRAM OF RESIDUALS FOR AGE, GENDER, AND EE

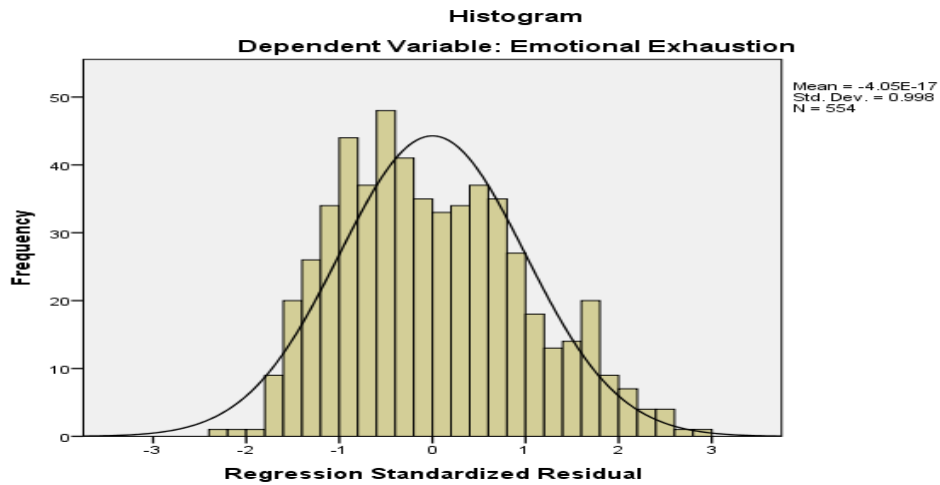
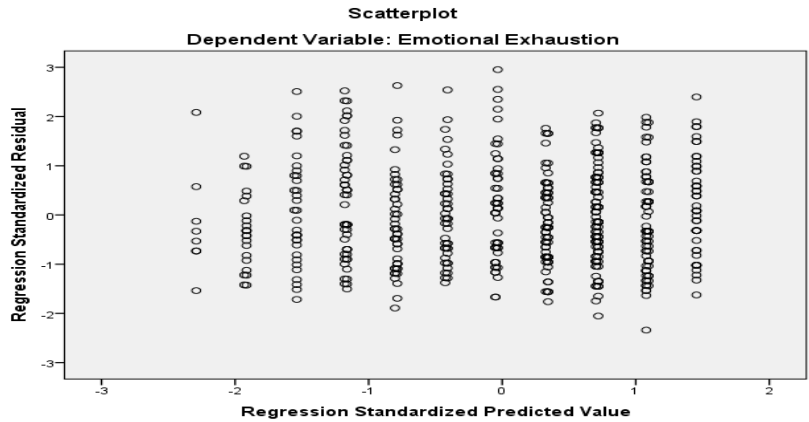


FIGURE 2
NORMAL P-P PLOT OF RESIDUALS FOR AGE, GENDER, AND EE



Finally, the researchers reviewed the scatterplot of the ZPRED vs. ZRESID, as shown in Figure 3, to determine there was no heteroscedasticity in the model. The scatterplot presented fairly homoscedastic data, indicating a consistently in the residuals relating to their distance from the regression line. This indicates the model is fairly reliable and generalizable.

FIGURE 3
SCATTERPLOT FOR RESIDUALS FOR AGE, GENDER, AND EE



The primary researcher completed a multiple regression, using age and gender as the IVs, and EE as the DV. The results of the regression analysis for age, gender, and EE are presented in Table 3. The researchers rejected the null hypothesis as the use of age and gender together to predict the level of EE in PA professionals was statistically significant, $F(2,551)=15.711, p<.001$.

TABLE 3
REGRESSION SUMMARY FOR AGE AND GENDER PREDICTING EE (N=554)

Model		Unstandardized Coefficients		Standardized	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	25.089	1.130		22.194	.000
	Age	-.892	.168	-.222	-5.297	.000
	Gender	.851	.856	.042	.994	.321

TABLE 4
ANOVA FOR AGE, GENDER, AND EE

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3107.645	2	1553.823	15.711	.000
	Residual	54494.983	551	98.902		
	Total	57602.628	553			

The model shows that the use of age to predict EE in PA professionals was statistically significant ($p < .001$), but the use of gender to predict EE in PA professional was not statistically significant. Age had a negative unstandardized coefficient of -0.892 with emotional exhaustion, indicating that emotional exhaustion improves with age. Gender had a positive unstandardized coefficient of 0.851 with emotional exhaustion, indicating that females may experience higher levels of EE, though the relationship between gender and EE was not statistically significant. According to the model generated, $EE = 25.089 - 0.892 \text{ Age} + 0.851 \text{ Gender}$; males were denoted as “0” and females were “1.” However, the adjusted R-square value of $.051$ is a reminder of the limitations of the model to accurately predict EE.

The negative correlation between age and EE confirms prior research. For example, it has been suggested that the reason for the negative results for age and burnout are based upon extended experience; burnout may actually diminish with age. This may be the result of an older professional’s ability to better acclimate to job stresses. Additionally, relationship struggles may diminish for older workers as children mature (Matthews, et al., 2010).

Although age and gender were the focus of this research study, the researchers also collected demographic data relating to the participants’ role within the Firm, marital status, parental status, and service line. Regression models were not prepared for these additional demographics. The primary researcher calculated the mean EE for each of the demographic categories in order to determine if the data may indicate some notable results.

Table B6 presents the mean EE by employee role. Those in the associate, senior, and director roles demonstrated the highest mean levels of EE and those in principal positions demonstrated the lowest EE. Because professionals typically progress through the roles with experience and age, these results indicate some consistently with the negative correlation identified between age and EE. As employees grow older and get promoted to higher roles, they experience lower EE over time.

Table B7 presents the mean EE by marital status. Participants self-reported marital status as either single, married, divorced/separated, or widowed. Single professionals demonstrated the highest mean levels of EE followed by those were divorced/separated, married, and widowed.

Table B8 presents the mean EE based on whether professionals are parents. The data demonstrates those without children more consistently demonstrated EE than their peers who had children. These results could be related to age, as professionals may not have children until later in their careers.

Table B9 presents the mean EE by service line. Participants self-reported their service line as either assurance, taxation, consulting, or multiple. Those who reported the category “2 or more” were not solely committed to one service line but served in multiple capacities. Approximately 41.5% of responses were received from those in the assurance service line; only 33.2% of the responses were from taxation, and only 5.2% were from consulting. The number of data points collected from the various services lines may have influenced the results. The data indicated those in the consulting service line demonstrated the lowest mean levels of EE, and those in the assurance and tax service lines demonstrated the highest mean levels of EE.

The data presented in Tables B6 through B9 is for informational purposes only and was considered supplemental to the researcher’s objectives. This data was not used to test the researcher’s research questions and was not used in data analysis. The results are presented in order to provide data that may inform future research initiatives relating to burnout in PA and the relationship between demographic factors and EE.

IMPLICATIONS

The results of the study indicate that a multiple regression model with age, gender, and EE resulted in a statistically significant model, but the low adjusted R-square value is indicative that additional variables are needed to account for the variance in EE. The negative correlation between age and EE was statistically significant. In contrast, however, the correlation between gender and EE was not statistically significant.

The unstandardized coefficient between age and EE was $-.892$, which indicates that EE gets better with age. In a simple review of the mean EE of each age group, EE consistently decreases by age group with only a few exceptions. The 21 to 25 age group reported a mean level of EE of 24.61. The sixty-one to sixty-

five and over sixty-five age groups reported mean levels of EE of 13.67 and 14.46 respectively. See Table B4 in Appendix B for the mean EE by age group.

The regression model indicates age is a statistically significant factor in predicting a PA professional's level of EE. These findings are consistent with the conclusions of previous researchers (Ben-Porat & Itzhaky, 2015; Erickson & Grove, 2007; Serin & Balkan, 2014), who said younger professionals are more susceptible to burnout. Scott et al. (2014) proposed older individuals are better able to process negative life experiences and put them in perspective in more healthy ways than their younger counterparts. The results from the study seem to be consistent with the regression model indicating there is a negative correlation between age and EE.

The results of the study indicate a positive correlation between gender and the EE element of burnout, which indicates that females may experience higher levels of EE than men. It is important to note that this relationship is not statistically significant, indicating men and women's levels of burnout were not materially different. A review of the mean EE by gender (as presented as Table B5 in Appendix B) supports this conclusion. Females averaged higher EE but only by small margins.

The results of this study regarding the relationship between gender and level of EE is supported by the conclusions reached by Guthrie and Jones (2012) who indicated there was a relationship between gender and burnout, and females respond more negatively to stress than their male counterparts. Although the results seem consistent with these studies, this study would not support the rejection of a null hypothesis relating to a statistically significant correlation between gender and level of EE.

The results of this study provide evidence that may be useful in helping to combat the issue of burnout in PA. This section summarizes the researcher's recommendations for action following the data analysis. The data collected should inform management practices within PA firms in order to begin to combat the issues identified within this study.

First, the data indicated the surveyed population had moderate levels of EE. These results are fairly optimistic, and the researchers would also encourage management of the Firm to take an inventory of initiatives and policies that specifically address employees' EE. Ideally, the Firm should investigate methods of converting these moderate scores into low average levels of EE. The data collected for this study was specific to one large, national PA firm, so this specific population could potentially benefit the most from the data collected.

The study indicated there was a relationship between age and gender and the level of EE, which can provide useful information for the industry. The data indicated as age increases, the level of EE decreases, which is consistent with other research that has indicated an improvement in burnout with age (Erickson & Grove, 2007). The correlation between age and EE was statistically significant, consistent with other research, and supports the need to consider ways to help reduce the EE aspect of burnout in younger professionals.

The correlation between gender and the level of EE may result in the need for further research in this aspect, because the relationship was not statistically significant. The correlation may indicate potential concern for PA firms, as a means to ensure that the level of emotional exhaustion in women is addressed. As future researchers complete additional research, gender issues may become more prominent in the development of the EE element of burnout.

Job-related burnout, along with its related issues of TO and loss of productivity, continue to plague the profession. Utilizing results from studies such as this one could potentially provide PA firms with valuable information with which to guide the management practice, HR policies, and strategic initiatives of their enterprises.

CONCLUSION

Job-related burnout is a growing issue among PA professionals, which results in costly TO and loss of productivity. The deadline-oriented nature of the profession and excessive overtime required during busy seasons are suspected to drive employees to feelings of EE, depersonalization, and a loss of a sense of personal accomplishment. This study tested the theoretical framework developed by Maslach and Jackson

(1981) in order to determine whether a relationship exists between the age and gender of accounting professionals and their level of EE, an element of job-related burnout. The MBI-HSS, developed by Maslach, Jackson, and Leiter (1996) was used to measure the level of EE in a population of client service professionals from a large, national PA firm in the US. Participants were asked to self-report select demographic information, as well as complete the MBI-HSS to determine their level of EE. The multiple regression model indicated a negative correlation between age and EE, showing that EE reduces with age. A positive correlation between gender and EE demonstrated that females reported higher levels of EE. In addition, although a model using age and gender to predict the level of EE was statistically significant, it was not reliable and generalizable to the population, as the low adjusted R-square value indicated that other factors contribute to the variability in EE.

RECOMMENDATIONS FOR FUTURE RESEARCH

The results of this study contribute to the growing body of literature on burnout in PA professionals, but much research still needs to be completed. Recommendations for further research include investigating burnout in firms of various sizes and geographic locations, as well as consideration of additional demographic factors in order to better predict burnout. Lastly, it is imperative researchers and practitioners seek a better understanding of the issue in order to research and propose solutions to mitigate the development of burnout in PA professionals.

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APPENDIX A: SURVEY INSTRUMENT

Demographic Questions

What is your age in years?

- 20 or under
- 21-25
- 26-30
- 31-35
- 36-40
- 41-45
- 46-50
- 51-55
- 56-60
- 61-65
- Over 65

What is your gender? Male Female

Marital status: Single Married Divorced/Separated Widowed

Do you have children?

- Yes No

What is your current role?

- Associate Senior Associate Manager Director Principal

What is your employment status?

- Full-time
- Part-time
- *(A third option has been omitted to protect the confidentiality of the Firm.)*

What is your service line?

- Assurance Taxation Consulting 2 or more

What is your industry specialization?

- Options were omitted to protect the confidentiality of the Firm.

Burnout Questionnaire

Due to copyright restrictions, a full copy of the MBI-HSS cannot be reproduced here. Three sample questions are included below.

I feel emotionally drained from my work.

- 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

I feel I'm positively influencing other people's lives through my work.

- 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

I've become more callous toward people since I took this job.

- 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

APPENDIX B: SUPPLEMENTAL TABLES FOR MULTIPLE REGRESSION MODELS

TABLE B1
COLLINEARITY DIAGNOSTICS FOR AGE, GENDER, AND EE

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Gender	Age
1	1	2.458	1.000	.02	.06	.03
	2	.460	2.311	.02	.77	.10
	3	.082	5.463	.96	.17	.88

TABLE B2
RESIDUALS STATISTICS FOR AGE, GENDER, AND EE

	Minimum	Maximum	Mean	Std. Dev.	N
Predicted Value	15.28	24.16	20.71	2.371	554
Residual	-23.264	29.371	.000	9.927	554
Std. Predicted Value	-2.291	1.455	.000	1.000	554
Std. Residual	-2.339	2.953	.000	.998	554

**TABLE B3
SUMMARY OF SURVEY PARTICIPANTS BY AGE AND GENDER**

	Male		Female	
	Number	Percentage	Number	Percentage
Age Under 20	0	0.00%	0	0.00%
Age 21-25	27	4.87%	45	8.12%
Age 26-30	49	8.84%	44	7.94%
Age 31-35	39	7.04%	49	8.84%
Age 36-40	31	5.60%	33	5.96%
Age 41-45	30	5.42%	23	4.15%
Age 46-50	26	4.69%	18	3.25%
Age 51-55	31	5.60%	23	4.15%
Age 56-60	30	5.42%	22	3.97%
Age 61-65	18	3.25%	3	0.54%
Age Over 65	8	1.44%	5	0.90%

**TABLE B4
MEAN EE BY AGE GROUP**

Age	Mean	N	Std. Dev.
Age 21-25	24.61	72	9.708
Age 26-30	22.27	93	10.536
Age 31-35	20.76	88	9.058
Age 36-40	23.48	64	9.845
Age 41-45	19.32	53	9.315
Age 46-50	17.73	44	10.165
Age 51-55	18.46	54	9.912
Age 56-60	19.67	52	11.548
Age 61-65	13.67	21	6.628
Age Over 65	14.46	13	10.906
Total	20.71	554	10.206

**TABLE B5
MEAN EE BY GENDER**

Gender	Mean	N	Std. Dev.
Male	19.97	289	10.366
Female	21.52	265	9.986
Total	20.71	554	10.206

**TABLE B6
MEAN EE BY ROLE**

Role	N	Mean EE
Associate	95	23.20
Senior	112	21.50
Manager	85	19.73
Director	98	21.74
Principal	164	18.61

**TABLE B7
MEAN EE BY MARITAL STATUS**

Marital Status	N	Mean EE
Single	139	23.86
Married	377	19.64
Divorced/Separated	33	19.82
Widowed	5	19.20

**TABLE B8
MEAN EE BY PARENTAL STATUS**

Parental Status	N	Mean EE
Has Children	339	18.83
No Children	215	23.67

**TABLE B9
MEAN EE, DEPERSONALIZATION, AND PERSONAL ACCOMPLISHMENT BY
SERVICE LINE**

Service Line	N	Mean EE
Assurance	230	21.73
Taxation	184	20.88
Consulting	29	16.38
2 or more	111	19.44