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Prevalence of Burnout among Accountants; a Case Study of the University of Nairobi

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Abstract:

Introduction: Burnout has been consistently linked to physiological and affective outcomes as well as organizational consequences. The study sought to determine the existence of burnout and its probable health consequence on 'low-emotional jobs' such as that of accountants. The concern for doing this study arose from the fact that the accountant has a delicate role to maintain a balance between the interest of the enterprise, stakeholders and self; with each group exerting their unique demands and pressure.

General objective: the objective of the study was to determine the prevalence rate and factors associated with burnout syndrome among accountants at the University of Nairobi.

Specific objectives: the specific objectives were to determine the prevalence of burnout among accountants and compare this across the various sections within the Finance department and levels of accountants. Also to determine the relationship between burnout syndrome and accountant's tenure of office, level of professional education and health.

Design: This was a descriptive cross-sectional study.

Study setting: The study was conducted in all the sections of the Finance Department within Main Campus, Colleges, Student Welfare Authority, University Health Services, and the University of Nairobi Entrepreneurial Services Ltd (UNES).

Method: All the 173 accounting staff within the department were requested to participate, however only 95 agreed, 31 declined, 6 delayed in returning their questionnaires while 41 could not be traced. The Maslach Burnout Inventory - General survey and the General Health Questionnaire were used. Data collected was entered and analysed using SPSS computer software version 11.5 by applying descriptive and inferential statistics

Results: the prevalence rate for burnout was 100%; with 27.4% of respondents having low burnout and 72.6% having high burnout, consequently 18.9% of the respondents had varying levels of psychological distress as measured by GHQ-12.

The risk factors included workload, role in the organisation, relationships at work, work location / section and the level of academic and professional education.

Conclusion: burnout was established among accountants and the contributing job stressors were also identified as well as the consequent effect on the accountants' health. The study established that the syndrome had not been known to the study population before and how it was influencing their output at work and at their personal levels of functioning.

Implications: It is hoped that the outcome of the study will increase the Accountants knowledge about, and understanding of stress. Further, the study will lead to the development of a stress health promotion model that will benefit members of staff at the University of Nairobi.

Recommendations: that staff should be assessed according to mutually agreed target between an employee and supervisor; the University should explore possibilities of flexible work arrangements in addition to hiring of part-time employees.

Further longitudinal studies on burnout in a Kenyan organizational context would benchmark against local organizations and would provide useful information to managers.

Keywords: Burnout, emotional exhaustion, depersonalization, personal accomplishment

1. Introduction

In modern society, quality management and service on the job represent a challenge for individuals and organizations. In this context, organizations should use strategies to foster healthy work conditions, with the goal of preventing and protecting the worker from currently pressing problems like work-related burn-out (Grau-Alberola, 2009). Generally, the unsuitable conditions of the work places

normally impact negatively on the mental and psychological health of the workers. This unsuitable condition can even be seen in the family life of the employed people (Demerouti, 2009). The pressures and psychological problems related to jobs can cause some bodily and mental consequences on the individuals and may finally cause job burnout.

Burnout syndrome is one of the major problems of today's information age. This syndrome is defined as "a progressive and gradual process caused by the mismatch between the demands of employees and job demands" (Karatepe, Babakuş & Yavaş, 2012). Burnout is encountered as problems threatening the working life or causing serious issues on both individuals and organizations. Burnout syndrome is seen more on employees of the professions directly serving the people, labour-intensive and where human relations are important like accountancy. Therefore, incidence of burnout syndrome on the employees of the service sector is higher than other profession groups. Interpersonal disharmony and the heavy workload in the workplace is the most important factor for the burnout syndrome (Kim, Shin & Umbreit, 2007). In other words, people's work localities/sections of work may play a role in the occurrence of burnout syndrome. But also the characteristics of the work environment they are in should not be forgotten. This is because the workload, working hours, and specific locale of work can play a role on burnout.

1.1. Dimensions of Burnout

Burnout consists of three dimensions; emotional exhaustion, depersonalization and feeling of falling in success. While Freudenberg (1974) defines only the emotional dimension of burnout, Maslach and Jackson (1981) are known as academicians who put forward all the three dimensions of burnout. These academicians put forward burnout as a three dimensional syndrome which are accepted today too; emotional exhaustion, depersonalization and feeling of falling in success (Shen & Huang, 2012). Ashtari, Farhady and Khodae (2009) argued that emotional exhaustion, depersonalization, feelings of failure in individual achievement and efficiency are the three components of job burnout. Consequences of these components, could be "feeling of separation from service receivers", "dislike of the environment", "disinterest or failure to engage in one's job and occupation", and "psychosomatic problems". The three dimensions of burnout syndrome can be explained as follows:

1.1.1. Emotional Exhaustion

Emotional exhaustion is the starting point of burnout, its center and most important component. This component is associated with mainly job stress. Individuals with an emotionally intense pace of work force themselves and are overwhelmed by emotional demands of other people (O'Neill & Xiao, 2010). Emotional exhaustion emerges as a response to this situation. Individuals experience an emotional exhaustion, they lose their sense of responsibility and as a result they end up not going to work or are late for their work. Emotional exhaustion refers to the situation that arises from extreme exhaustion caused by psychological and emotional demands of other people while helping them. Cordes et al. (1997), accepted emotional exhaustion as a really important component of burnout. They associate emotional exhaustion to high levels of a job's demands. They especially stated that workload affects individual's performance and after sometime causes burnout. For example, a person working in a food and beverage workplace who helps their friends constantly, will get tired eventually. This exhaustion will show itself as stress, anger or uneasiness at home.

1.1.2. Depersonalization

Depersonalization is described as employee's indifferent attitude towards customers (Shen & Huang, 2012). Depersonalized persons, exhibit negative behaviour towards their colleagues at work. In addition, they see the people they serve as objects and exhibit neglectful and cynical attitude. Actually, feeling of alienation and defence mechanisms lie beneath these behaviours. Cordes et al. (1997), defined depersonalization as symptoms expressed in workplace when the individual is perceived as bureaucratic, rude and impersonal. For example, the employee working at the food and beverage workplace becomes indifferent towards their customers and colleagues. The employee starts making fun of their colleagues and exhibits a cynical attitude.

1.1.3. Feeling of Falling in Success (Personal Accomplishment)

It is the state of feeling unsuccessful and insufficient. Gradually, a feeling of failure and insufficiency emerges regarding the job as a result of things encountered in the workplace. Wasted effort and feeling of guilt lowers employees' job satisfaction. Employees can't perform the necessary behaviours for success. Cordes and Dougherty (1993) stated that feeling of falling in success starts when an individual begins to evaluate themselves negatively. Feeling of falling in success and feelings towards colleagues and work are connected. For example, the person working in a food and beverage workplace is now feeling estranged towards their job and lost feeling of success. As a result, employees see themselves insufficient and become unsuccessful (O'Neill & Xiao, 2010). Employees experiencing burnout become unable to fulfill the requirements of their jobs. Burnout results in negative conditions not only on individuals but also in organizations. The best way to deal with burnout is to accept it first. After that it is possible to cope with it by managerial and organizational applications. It is especially important for the people in managerial positions to realize the burnout experienced by employees and administer necessary regulations and applications to eliminate burnout. If managers have the necessary level of knowledge about the issue, it will be easier to solve the problem (Shen & Huang, 2012).

1.2. Causes of Burnout among Accountants

Prevalence of burnout in accounting has been studied extensively and accountants were found to be suffering from high level of burnout as compared to the general population (Alexander, 2009). Alexander (2009) further states that burnout among accountants emanate from the work environment, however not every employee exposed to the same working conditions will experience burnout. Furthermore, there are many risk factors that are positively associated with burnout and they are divided into three groups namely:

work environment, demographic variables and personality traits. Alexander (2009) cited one pool of study conducted in the United States of America which demonstrated that high level of burnout was associated with about 50% of accountants considering leaving their jobs. Thus, high turnover of accountants was closely associated with burnout, and the high turnover in turn directly resulted in shortages of accountants. The accountants that remained were dissatisfied with the working environment because of shortage. Job dissatisfaction in turn lead to burnout and more accountants left. Alexander (2009) further cited another survey which was also conducted in USA, and this survey found that about 45% of accountants left the profession because of stress and burnout. At the University of Nairobi, the ongoing shortage of accountants is directly related to the high turnover of accountants which results from burnout. Burnout and shortage continue to worsen and escalates to job dissatisfaction which in turn leads to burnout, high turnover and more shortages which further leads to more job dissatisfaction.

1.3. Concept of Burnout among Accountants

Burnout is commonly conceptualized as a tripartite syndrome consisting of the following: emotional exhaustion, depersonalization, and reduced personal accomplishment (Jennings, 2008). Burnout affects all occupations and professions but is said to be more prevalent in service professions like accountancy (Ashtari, Farrhady & Khodae, 2009). Employees from the service profession are particularly prone to burnout due to the nature of the interpersonal and organizational factors. However, accountants are above-average risk group when it comes to occupational stress (Rothmann & van der Colff, 2009). Burnout in the accountancy profession arises from the stressors that are brought about by being constantly critical of data and its source. Hasselhorn and van Der Heijden (2009) state that accountants tend to leave the profession at a much greater rate compared to other profession because of burnout, and this result in shortage of accountants. Furthermore, this shortage of accountants is associated with poor standards of accounting and further increase in pressures on the accountants left on the job. According to Aiken et al. (2002) as cited by Hasselhorn et al. (2009) the high turnover of accountants was associated with high workloads, burnout and job dissatisfaction. Therefore, greater understanding of prevalence of burnout in the accounting profession is very important if standards are to improve. Rothmann and van der Colff, (2009), stated that prevalence of burnout amongst South African accountants is high as well, when taking into consideration that the level of burnout in accounting profession has been found to be high in many studies conducted globally. Burnout is an important issue in accounting. The demanding nature of the profession can result in accountant burnout and high turnover rates. Burnout is a significant concern among accountants because of their extensive client-service responsibilities. Demanding deadlines and limited time for personal life are challenges accountants routinely deal with (PricewaterhouseCoopers, 2004). These pressures can take their toll on accountants and result in feelings of emotional exhaustion. Prior research finds burnout to be associated with several negative outcomes including absenteeism, poor job performance, reduced citizenship behaviour, and increased turnover intention (Jones et al. 2010). High levels of voluntary turnover and employee absences result in significant personnel expenditures for the firm, including additional recruiting and training costs. Given the severe consequences of burnout for both individual accountants and accounting firms, it is essential to learn what can be done to prevent it.

1.4. General Objectives

The objective of the study was to determine the prevalence of burnout among accountants within the finance department at the University of Nairobi.

2. Method

The research design employed in this study is a descriptive cross-sectional study where a statistical analysis of the variables was tested quantitatively through analysis of the variances between subgroups. The variables that were tested included; perceived stress experienced or reported strain and coping resources. The study was conducted in all the sections of the Finance Department within Main Campus, Colleges, Student Welfare Authority, University Health Services, and the University of Nairobi Entrepreneurial Services Ltd (UNES). A total of 173 respondents consisting of all accounting staff from the level of finance officer to accounts clerk participated in this study. The respondents included in the study are those who voluntarily filled the consent form as an ethical requirement and returned the instrument duly completed within the study period.

The instruments used for data collection were the Maslach Burnout Inventory-General survey and the General Health and a questionnaire. The instruments were content validated through a requirement to all the participants to respond to all the items to be included for analysis. The General Health Questionnaire (GHQ) reliability was assessed by internal consistency of the questionnaire reporting Cronbach alpha coefficient. Validity of the instrument was examined by convergent validity performing a correlation between the GHQ and Global Quality of Life Scores which showed satisfactory results. The experts ensured that the instrument measured what they were supposed to measure. The study was carried out in the months of August and September 2007 when the students are on long vacation, which coincides with the end of the first semester (August) and the beginning of the second semester (September). Data collected was entered and analysed using SPSS computer software version 11.5 by applying descriptive and inferential statistics

3. Analysis and Results

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

3.1. Objective: To Determine the Prevalence of Burnout Syndrome

	Emotional exhaustion		Depersonalization		Personal accomplishment	
	Freq.	%	Freq.	%	Freq.	%
Low	9	9.5	4	4.2	62	65.3
Average	14	14.7	1	1.1	18	18.9
High	72	75.8	90	94.7	15	15.8
Total	95	100	95	100	95	100

Table 1: Prevalence of burnout syndrome

All the respondents suffered all the three components of burnout; the prevalent rate was with low, average and high. Emotional exhaustion ranged from a low of 9.5% to a high of 75.8%, and depersonalization from a low of 4.2% to a high of 94.7% while personal accomplishment ranged from a low of 65.3% to a high of 15.8%. There was generally a high burnout prevalence rate ranging from a low of 15.8 to a high of 94.7%.

Emotional exhaustion was found to be highly prevalent as measured by Maslach Burnout Inventory-General survey. This finding was supported by more than half (55%) of the respondents who felt overworked, while a sizeable proportion (42%) expressed dissatisfaction with their job accomplishment. Finally, 44% of the respondents would contemplate quitting their jobs for another employer that would pay exactly the same amount. The results of the findings suggested a decline in work performance, as majority of the respondents were unhappy with their job. This could also possibly account for the lethargic response where most respondents complained of the top management in their sections.

Depersonalization was also found to be highly prevalent. Consistent with this finding, a quarter of the respondents reported that there were people within their work environment they regarded as enemies and additionally had no friends that they could confide in and preferred being left alone to do their job without interacting with other workers. The findings agreed with Jackson et al., (1986) reported the presence of depersonalization symptoms such as cynical attitude and less positive job performance. He added that at his stage in the burnout syndrome, the individual attempts to cope with work overload by minimizing his/her emotional investment in the job.

Reduced personal accomplishment was found to be highly prevalent. This further gave credence to the existence of negative attitudes towards the job.

	Frequency	Percentage
Average	26	27.4
High	69	72.6
Total	95	100.0

Table 2: Prevalence of burnout

The results indicated that all the respondents suffered burnout and the rates ranged from an average of 27.4% to a high of 72.6%. The findings agreed with Alexander (2009) who argued that prevalence of burnout in accounting has been studied extensively and accountants were found to be suffering from high level of burnout as compared to the general population (Alexander, 2009). This implied that burnout was prevalent among accounts in all sections of the finance department at the University of Nairobi.

4. Discussion

The prevalence rate of burnout ranged from a low rate of 27.4% to a high rate of 72.6%. Consequently, 18.9% of the respondents had varying levels of psychological distress as measured by GHQ-12. The risk factors included workload, role in the organisation, relationships at work, work location / section and the level of academic and professional education. Burnout can cause physical problems such as headache, high blood pressure, gastrointestinal disturbances and chronic fatigue (Kahill, 1988). Burnout can cause physical problems such as headaches, high blood pressure, gastrointestinal disturbances and chronic fatigue. Deterioration of mental health has been linked to burnout, including reduced self-esteem and feeling of depression, anxiety, helplessness and irritability (Shen & Huang, 2012). However, in agreement with Cordes and Dougherty (1993), the study found detrimental effects on individual relationships with family associated with burnout ($p=0.016$). The lack of statistical significance between burnout and such detrimental individual relationship with co-workers and customers was unexpected despite approximately 36% of respondents having been verbally aggressive to their co-workers and customers. This was attributed to the nature of burnout syndrome which develops overtime in a sequential manner and the nature of study design which was descriptive cross sectional. Perhaps, a longitudinal study, covering a longer period of time would have yielded an alternative and better result.

The respondents suffered the three components of burnout at various levels. Emotional exhaustion ranged from low to high with 75.8% reporting high levels of burnout. Depersonalization ranged from low to high with 94.7% reporting high levels. Prevalence of burnout in personal accomplishment ranged from low to high with a low of 65.3%. The high burnout prevalence rate of 72.6% among accountants at the University of Nairobi is much lower than that found among medical practitioners and accountants at Kenyatta National Hospital which is 94.5%. But it is higher than that found among academic staff at Kenyatta Medical Training College which is 65.1%. It is therefore evident that more accountants experienced depersonalization and low levels of personal accomplishment relative to other high-stress professions. These findings agreed with Collins and Killough (1989) assertion that, public accounting, as measured by the syndrome of job burnout, is a high stress profession.

The study further found the following stressors to be the causes of burnout among accountants at the University of Nairobi:

4.1. Workload

The workload in most sections could be described as high especially due to demand for periodical reports such as monthly and quarterly performance returns, rigorous reconciliation of the various books of accounts in order to prepare and present to the university's top management. This placed a heavy workload on the accountants. Workload was associated with both emotional exhaustion and depersonalization components of burnout and with role overload. This suggested that workload is an important factor causing prevalence of burnout among accountants at the University of Nairobi.

4.2. Non-Participation in Decision Making Process

The study found out that over half (54%) of the respondents did not participate in decision making that affects their work environment. Spector (1997) has positively linked control over decision making to job satisfaction. There was no statistical significance between participation in decision making that affect work environment and burnout. This perhaps resulted from the fact that 70% of the respondents occupied low positions that performance and overall well-being of people, tasks and outcomes would not be accessed on them.

4.3. Relationship at Work

The study focused on the nature of relationship in the workplace between (juniors, seniors and colleagues). The findings indicated that, on average, 20% of the respondents were not satisfied with the relationship in the work place. There was no statistical significance between burnout and satisfied relationships between members in the workplace. However, poor relations with juniors had statistical significance with psychological distress ($p = 0.002$). The findings agreed with Kahn et al., (1964) and French and Kaplan (1973) findings that mistrust of co-workers was positively related to high role ambiguity, and thus resulted in inadequate communication, which in turn led to psychological strain symptoms such as low job satisfaction and job related threat to well-being.

4.4. Prevalence of Burnout Caused by Stress Factors outside the Job Environment

external job stress relates to the interfaces between life inside and outside the university that put pressure on the accountant's e.g. family issues, life crises, and financial constraints etc. from the findings of the study, majority of the respondents cited conflict between work and family stemming from lack of sufficient time for leisure and family activities, a situation that has led to suspicion amongst spouses and other family members. The findings agreed with Collins (1993) assertion that, working more hours could only exacerbate the conflict between work and home life.

5. Conclusion

The study established the prevalence of burnout syndrome among accountants at the University of Nairobi. Further, prevalence of burnout was established among accountants and the contributing job stressors were also identified as well as the consequent effect on the accountants' health. The prevalence of burnout syndrome among accountants working at the University of Nairobi, was established to be lower than those found among medical practitioners and accountants at Kenyatta National Hospital, but higher than those found among academic staff at Kenya Medical Training College and at Mathari Psychiatric Hospital in Nairobi. A number of factors that included workload, organizational role, and relationship at work, work location and level of professional and academic education were associated with prevalence of burnout syndrome and the consequent psychological distress. It is therefore likely that, burnout syndrome is one of the causes of problems in service delivery among accountants in Kenya and especially at the University of Nairobi. There is thus a need for urgent intervention by the University of Nairobi and the Institute of Certified Public Accountants as well as other accounting regulating bodies to institute mitigation remedies to deal with the problem.

6. Implications

It is hoped that the outcome of the study will increase the Accountants knowledge about, and understanding of stress and burnout. Further, the study will lead to the development of a stress health promotion model that will benefit accountants at the University of Nairobi.

7. Recommendations

Further longitudinal studies on burnout in a Kenyan organizational context would benchmark against local organizations and would provide useful information to managers.

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