

Antecedents and Consequences of Burnout in Accounting: Beyond the Role Stress Model

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ABSTRACT

The burnout condition of employees is a well-known phenomenon in psychology and several applied business disciplines. Despite some degree of recognition in the practice community, little explicit recognition of this topic appears to exist in the accounting literature. This paper develops the burnout construct for the accounting occupation, in part by showing that it has not been captured by other concepts in the literature. In addition to showing that burnout is directly related to several of the familiar behavioral and attitudinal outcomes in public accounting practice, this paper proposes that burnout is a key mediator of the impact of role stressors on critical outcomes. Within a national sample of accountants, the burnout condition is found to partially mediate the influence of role conflict, role ambiguity, and role overload on satisfaction, performance, and turnover intentions. To some extent, burnout is capable of separating the functional and dysfunctional aspects of the role stressors on these job outcomes. In order to provide greater direction for future research, a separate treatment of each of the three dimensions of burnout is provided.

INTRODUCTION

Many articles over the last two decades have drawn attention to the potential for severe stress and burnout in a wide set of occupations and professions. This literature has also identified the rather extreme consequences of these conditions. Accountants have not been exempted. For instance, it is reported that burnout symptoms occur in public accounting (Rose 1983; Sanders 1998), internal auditing (Kusel and Deyoub 1983) and management accounting (*Journal of*

Accountancy 1984; Figler 1980). Accountants are also included among the providers of financial services, a group identified as among the top ten most stressful positions in America (Miller et al. 1988).

Academic treatments of issues *indirectly* related to accountant burn-out and *directly* to role stress (i.e., conflict, ambiguity, overload) have also escalated in the last ten years. The motivation to study role conflict and ambiguity in public accounting has been articulated in many articles. In short, a connection is believed to exist between these conditions and outcomes such as career success, personal health, and organizational withdrawal (Senatra 1980; Collins and Killough 1992; Haskins et al. 1990). These studies however only vaguely capture the idea of burnout and its effects. Only two primarily descriptive unpublished papers study accountant burnout on an explicit basis (Bokemeier et al. 1990; Bokemeier 1995). These studies produced mixed evidence associating burnout with gender, family, and work concerns.

Consequently, while the literature reveals that burnout research is relevant for various accounting personnel, two major gaps can be identified. First, studies that have examined burnout's antecedents and consequences have invariably utilized *ad hoc* conceptualizations of the burnout construct. This *ad hoc* approach interferes in our ability to yield cumulative knowledge and in drawing comparisons with other professions (e.g., marketing, nursing). Second, researchers have failed to develop an appropriate theoretical contextualization of the role of a burnout construct. In other words, the study of the burnout construct is disconnected from the role stress research in accounting. Because role stressors are also hypothesized to have adverse effects on critical job outcomes, parallel and disconnected studies of role stress and burnout appear to be theoretically unappealing, and possibly misleading.

The purpose of this paper is to fill some of the preceding gaps in the literature. Specifically, drawing upon the occupational health, applied psychology, and related literature, we develop the notion of a burnout *construct* and address the distinctiveness of burnout from other aspects of job/role stress. More importantly, we develop a set of proposed hypotheses that place burnout in a role stress model that includes role stressors as antecedents, behavioral and attitudinal outcomes as consequences, and burnout as the key mediating variable. In so doing, the notion of a key mediating variable is developed and the centrality of the burnout construct in models of role stress suggested. Using data collected from accountants, the proposed hypotheses are tested. Our results provide evidence that the burnout construct is relevant for accountants, and possesses significant adverse affects that are different than could be predicted from role stressors alone. We begin with a discussion of the burnout construct and the proposed model.

BEYOND THE ROLE STRESS MODEL: THEORY AND HYPOTHESES

Figure 1 presents the proposed model for going beyond the role stress model and summarizes the key proposed hypotheses (to be discussed). The interconnecting paths in Figure 1 show that role stressors (role conflict, role ambiguity, and role overload) have a direct, positive influence on burnout and, in turn, burnout has a direct, dysfunctional influence on psychological and behavioral job outcomes (job satisfaction, turnover intentions, and job performance). The direct effect of role stressors on job outcomes is hypothesized to be marginal and weak. This is depicted by dotted paths connecting the role stressors and the outcomes in Figure 1. In contrast, most previous studies in accounting have proposed and tested role stressors as direct antecedents of the accounting professional's job outcomes. As such, the proposed model with burnout as the key mediating variable serves as a point of departure from most previous research, and extends our knowledge of role stress phenomenon.

Prior to presenting the rationale for the key mediating influence of burnout and proposed hypotheses, it is useful to elaborate the conceptualization of the burnout construct and draw conceptually meaningful distinctions between role stress and burnout. We discuss these critical issues in turn.

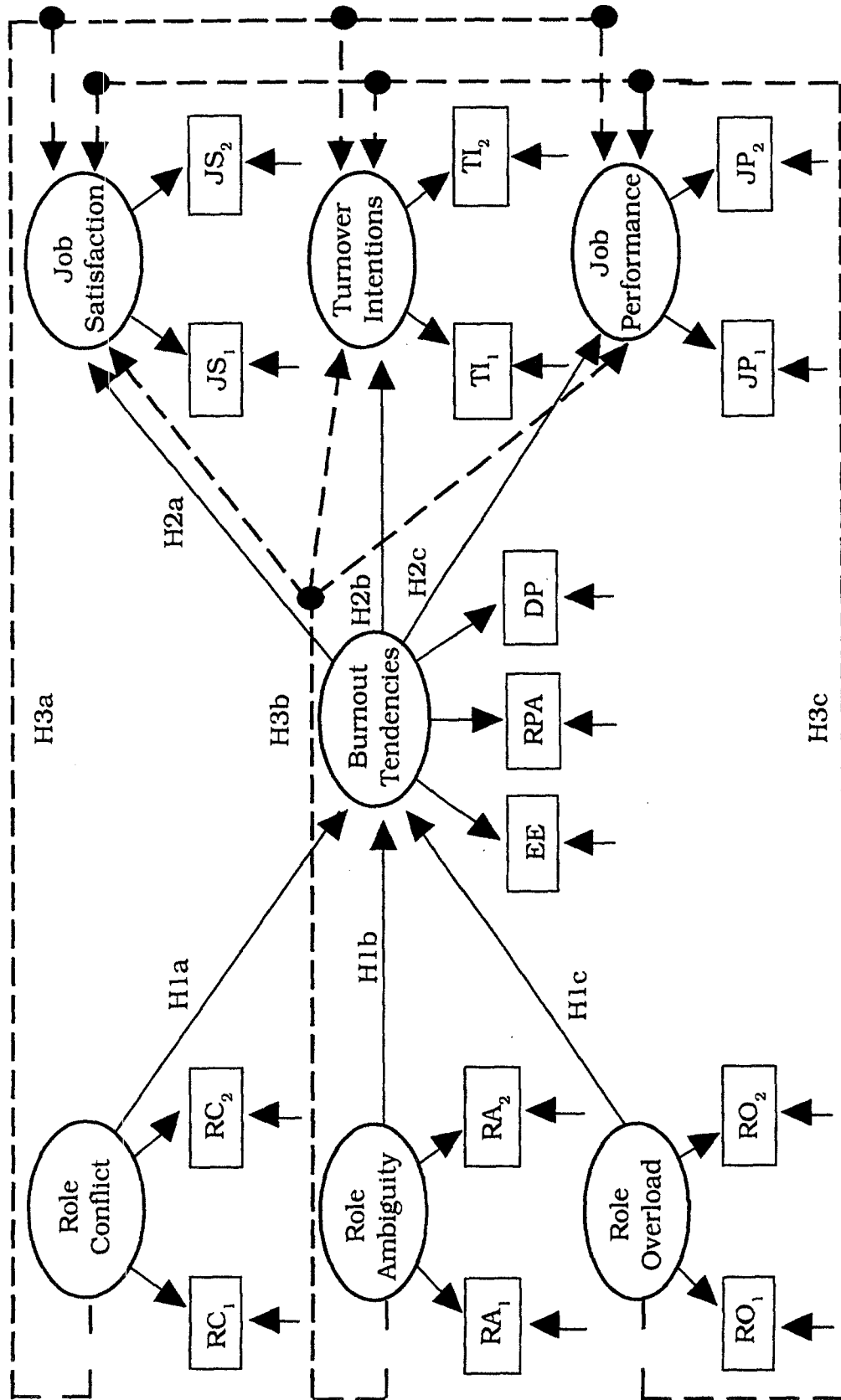
The Burnout Construct

The burnout construct is more appropriately viewed as a continuum of burnout tendencies,¹ a term first coined by Freudenberger (1974), that describes a specific psychological condition in which people suffer emotional exhaustion, experience a lack of personal accomplishment, and tend to depersonalize others. The occupational health and applied psychology literature reveals an extensive body of research that has established a domain for the burnout construct, validated its measurement and legitimated the study of its causes and consequences (Lee and Ashforth 1996). The consensual position in this literature is that burnout tendencies involve a psychological condition characterized by three interrelated symptoms (see Shirom 1989).

First, emotional exhaustion as a dimension of burnout is evidenced by feelings of depleted energy and sensation as a result of excessive psychoemotional demands. In turn, excessive demands stem from work tasks that require innovative and creative solutions, and

¹ Although "burnout" often refers to an unpleasant state of being (as in "I am burned out"), the scientific literature utilizes the term to represent a continuum ranging from "none" to "high" evidence of psychological symptoms associated with the burnout construct. This construct continuum can be likened to "burnout tendencies." Throughout this paper, we utilize the terms burnout and burnout tendencies interchangeably.

FIGURE 1
Beyond the Role Stress Model: Hypothesized Antecedents and Consequences of Burnout



H3a, H2b, and H3c are indicated by the presence of dashed paths between the role stressors and each of the job outcomes. These paths are shown as dashed above because a small effect is hypothesized. EE = Emotional Exhaustion; RPA = Reduced Personal Accomplishment; DP = Depersonalization

high levels of arousal such as would be expected to occur when accounting personnel work for a clientele under time pressure (Jackson et al. 1986). Second, reduced personal accomplishment entails attributions of inefficacy, low motivation and reduced self-esteem. Often these conditions are associated with the belief that future efforts are not worthwhile because past efforts have repetitively failed to produce desired results (Abramson et al. 1978). Finally, depersonalization, the third dimension of burnout, is the tendency to dehumanize others, often through a cynical, callous, and uncaring attitude toward others. Treating others as if they were objects occurs as a part of this burnout condition. Because of the conceptual richness of this burnout construct, together with its empirical support and validity, it seems reasonable to adapt and utilize the preceding burnout construct to begin the process of systematic study and accumulation of knowledge concerning burnout's impact among accounting professionals.

The Burnout Construct and Role Stressors: Issues of Conceptual Distinction

Burnout is caused by conditions referred to as role stressors. Despite its connection to stress, burnout is not a stressor *per se*. Instead, burnout is the result of stressors, that when present in particular degrees and combinations, overwhelm the coping resources of the individual (Hunsaker 1986; Feldman and Weitz 1988). In other words, the notion of burnout accepts the premise that different role stressors may not be excessive individually, but taken together the cumulative effect of role stressors may be overwhelming. Of course, when one or more role stressors are excessive, burnout symptoms are likely to emerge. Furthermore, burnout is a situation that is invariably adverse when present. Contrariwise, role stress is believed to be productive and functional (often referred to as "eustress") up to some point. Beyond these levels, the impact of role stress on important work outcomes turns dysfunctional. Thus, burnout and role stressors are distinct conceptual constructs. Nonetheless, a proper treatment of the burnout phenomenon must consider its relationship to role stressors, and how they jointly influence critical job outcomes.

The Hypothesized Model with Burnout as a Key Mediating Variable

The key mediating role of burnout is supported on the basis of several conceptual and empirical arguments. First, there is sufficient conceptual evidence that role stressors may have equivocal effects of job outcomes, while the influence of burnout is unequivocal. This evidence goes back to Yerkes-Dodson law, first formulated in 1908, which suggested that role stressors, when at an "intermediate" level, may either have a positive, functional influence on job outcomes ("eustress")

or a negative, dysfunctional influence ("distress") when they are either at a "low" or "high" level (Seyle 1976). As such, in a random sample, the influence of role stressors on job outcomes is unpredictable as the perceived level of role stressors may vary across individuals from "low" to "intermediate" to "high." However, the influence of burnout is unequivocally dysfunctional. When distress occurs (i.e., role stressors are either "high" or "low"), the individual feels overwhelmed, resulting in a sense of emotional exhaustion, reduced personal accomplishment, and depersonalization. This, in turn, will have dysfunctional effects on job outcomes. In this sense, burnout mediates the dysfunctional effects of a "distressful" role environment.

Second, as a key mediator, burnout accounts for the cumulative effect of multiple role stressors. In many role environments, several sources of role stress are present including role conflict, role ambiguity, and role overload. More importantly, these role stressors usually present themselves in different combinations and strengths. Consider a situation where each of the above mentioned role stressors are perceived to be present by an accounting professional, but the magnitude of any one role stressor in and of itself is rather "low." In this situation, the accounting professional may evidence signs of dysfunctional impact on job outcomes because collectively the role stressors may overwhelm the resources of the individual. This cumulative effect is largely obfuscated when role stressors are utilized as direct antecedents of job outcomes. Individually, the role stressors may be manageable and not particularly distressing. Introducing burnout as a key mediator allows for the description of these cumulative effects. In this sense, burnout provides a more complete understanding of the effects of a role environment that potentially includes a situation where the whole is more than the sum of its parts.

Third, from an empirical perspective, the findings to date concerning the unmediated effects of role stressors on job outcomes point to a possibility of misspecification bias. Such bias could occur, for instance, by omitting an important mediator variable. For example, several studies show that low levels of job satisfaction and high levels of turnover intentions are correlated with high levels of role conflict and role ambiguity (e.g., Slavin 1980; Strawser et al. 1982; Heian 1988). However, in other articles there is equivocal support for these relationships (e.g., Bartunek and Reynolds 1983; Collins and Killough 1992; Rebele and Michaels 1990; Aranya and Ferris 1983; Wood and Wilson 1987; Reed and Kratchman 1985). Specifically, Senatra (1980) found no relationship between role conflict and either turnover intentions and job satisfaction. The impact of other role stressors on turnover intentions has produced mixed results (e.g., Hellriegel and White 1973; Kelley and Seiler 1982; Heian 1988). Even the most consistent result,

linking higher role ambiguity to higher turnover intentions, has not always been found (e.g., Senatra 1980). This wide variability suggests that omitted variables in the direct relationship may exist between role stressors and job outcomes. Hence, the possibility of misspecification bias exists. A possible solution exists by introducing a key mediating variable, like burnout, that is conceivably related to both role stressors and job outcomes. In this sense, utilizing burnout as a key mediating variable may reduce the misspecification bias in the empirical relationships between role stressors and job outcomes, as presented in Figure 1. Thus, we begin the hypotheses development with a discussion of the relationship between role stressors and burnout.

Direct Effects of Role Stressors on Burnout Tendencies

Role stressors have been traditionally divided into three constituent dimensions. Role conflict involves the imposition of mutually incompatible expectations (Gaertner and Ruhe 1981). Role ambiguity implies uncertain expectations of role senders to guide role behavior (Senatra 1980). Role overload considers an inappropriately onerous magnitude of role requirements (Schick et al. 1990). Considerable research has accumulated concerning the effects of these role stressor constructs among accounting professionals. However, as noted above, past research has misspecified its effects by utilizing role stressors as "direct" antecedents of job outcomes.

Based on the conceptual argument discussed earlier, we reason that the greater the conditions of conflict, ambiguity, and overload, the more likely they are to produce burnout symptoms for the individuals who experience them. At a more specific level, role conflict results in emotionally charged role environments, wherein high levels of effort are required to perform tasks. If such an environment persists over multiple role episodes, accounting professionals may experience burnout (cf. Maslach and Jackson 1984). Likewise, roles without clear goals and direction contribute to burnout because performing under chronic role ambiguity conditions requires excessive levels of energy and mental resources (Maslach 1982). This drain on energy combined with a prolonged state of emotional excitement, are conducive to feelings of burnout (Jackson et al. 1986). Finally, because accounting work is punctuated by clear and rather unforgiving deadlines, the flow of tasks is often uncontrollable (e.g., high traffic periods). Consequently, in many instances, demands exceed the abilities/resources of the individual. Because chronic overload can be emotionally draining, role overload can result in burnout. Based on the preceding discussion, we propose the following hypothesis set relating role stressors to burnout:

- H1a:** High levels of role conflict will be associated with burnout tendencies.
- H1b:** High levels of role ambiguity will be associated with burnout tendencies.
- H1c:** High levels of role overload will be associated with burnout tendencies.

Direct Effects of Burnout Tendencies on Job Outcomes

The second element of establishing a mediating role for burnout is to link this construct with its consequences—namely, job outcomes. A large body of literature has documented the consequences of burnout. In reviews and meta-analysis of this literature, Lee and Ashforth (1993, 1996) and Cordes and Dougherty (1993) conclude that burnout has often been associated with diminished levels of performance and with a general withdrawal of the individual from a meaningful psychological involvement with their organization. Individuals who exhibit burnout tendencies stop taking the usual degree of care in their work, and lower levels of quality may result. The psychological effects span a wide spectrum, ranging from the person's reaction to the work (job satisfaction) to his/her attachment to the organization (organizational commitment) with burnout diminishing both of these normally positive outcomes.

The notion that job satisfaction is an important consequence of burnout is firmly established in the literature (Maslach 1982; Wolpin and Greenglass 1991). This view is based on two theoretical arguments. First, because psychological burnout is the outcome of an appraisal process by which an individual evaluates the demands vis-à-vis his/her resources, it is posited that the outcome of this appraisal should affect an individual's psychological well being on the job, including job satisfaction. Second, because both are affective responses, it is hypothesized that burnout feelings should be related to job satisfaction.

Similarly, accountants caught in a burnout syndrome generally view the organization in adversarial terms and tend to withdraw psychologically from it (Maslach 1982). Thus, emotionally exhausted accounting professionals who view "others" in a detached and callous manner and who do not feel their job provides them with a sense of accomplishment, tend to withdraw from the organization (Maslach 1982). Initially, this withdrawal may take the form of absenteeism, physical isolation, and extended breaks, as the employee avoids contact with organizational members and customers (Hellriegel and White 1973; Gaertner et al. 1987). Eventually, if burnout persists, workers will likely seek permanent avoidance by leaving the position, the firm, or even their career.

Finally, burnout affects behavioral outcomes, such as job performance, because it reduces the energy at the disposal of the boundary

spanner and leads to reduced efforts at work. Burnout feelings also entrap accounting professionals in a declining spiral where they are less prone to seek and obtain support and, as a result, continue to perform ineffectively. Finally, burnout affects job performance directly since the individual perceives little or no control over the job situation, and his/her confidence in tackling work-related problems declines. Accordingly, a second set of hypotheses can be proposed:

- H2a:** High levels of burnout tendencies will be associated with low levels of job satisfaction.
- H2b:** High levels of burnout tendencies will be associated with high levels of turnover intentions.
- H2c:** High levels of burnout tendencies will be associated with low levels of performance.

Unmediated Effects of Role Stressors on Job Outcomes

Although we hypothesize burnout as a key mediating variable, this does not imply that the direct influence of role stressors on job outcomes would be nonexistent. Rather, the hypothesis for the mediating role of burnout asserts that the direct, nonmediated "after" effect (i.e., after accounting for burnout) of role stressors on job outcomes will be small (in magnitude) compared to the "before" effect (i.e., before controlling for burnout). This assertion is based on two theoretical arguments. First, as noted earlier, role stressors can have both positive and negative effects on job outcomes. The burnout literature suggests that only the negative ("distress") aspect of role stressors contributes to burnout. In contrast, the positive effects of role stressors ("eustress") should not be mediated by burnout. This supports a direct linkage between role stressors and job outcomes. Second, some of the negative impact of role stressors on job outcomes may persist as direct effects when role stressors are not of sufficient magnitude to foster burnout. As described earlier, burnout occurs only when role stressors are of sufficient magnitude to collectively overwhelm the resources of the individual. Role stressors below the threshold of burnout will not follow a mediated pathway, and may influence job outcomes directly. Thus, we propose:

- H3a:** After controlling for burnout, the direct and unmediated *negative* effects of role conflict on satisfaction and performance, as well as the positive effect of role conflict on turnover intentions, will be relatively small or insignificant.
- H3b:** After controlling for burnout, the direct and unmediated *negative* effects of role ambiguity on satisfaction and performance, as well as the positive effect of role ambiguity on turnover intentions, will be relatively small or insignificant.

H3c: After controlling for burnout, the direct and unmediated *negative* effects of role overload on satisfaction and performance, as well as the positive effect of role overload on turnover intentions, will be relatively small or insignificant.

Influence of Individual Burnout Dimensions

As stated above, burnout is the confluence of three specific tendencies including emotional exhaustion, reduced personal accomplishment, and depersonalization. Although "burned out" individuals tend to exhibit all of these three highly specific symptoms, in general individuals may have more profound and consequential manifestations of only one or two burnout dimensions. Each burnout symptom is a distinct psychological condition with its own unique pattern of antecedent relationships with role stressor and consequential influences on job outcomes. In order to "unpack" the burnout construct and analyze at a more substantive level consistent with the meaningfulness of these symptoms for an accounting professional's quality of work life, it is necessary to explore each burnout element separately. This is particularly helpful from a practitioner perspective since it holds the potential to reveal more action-oriented strategies to "manage" burnout.

In order to extend the primary purpose of our work to hypothesize and test burnout as a key mediating variable in an integrated role stress model, we examined the mediating effectiveness of each of the burnout elements. In other words, we replaced the unified burnout construct by one of its dimensions. This allowed us to test the role of each burnout dimension separately, and in a way that is consistent with the main analysis. Although each burnout element is part of that larger construct, it also is sufficiently distinctive so that a different pattern of mediation between the role stressors and the job outcomes may be expected. However, since the literature in accounting on this topic is not mature, our analysis was not directed toward specific hypotheses for a differential mediational pattern for the individual burnout dimensions. Our work here is exploratory and is offered as a means to direct future research and offer practitioners useful insights.

THE STUDY

The Sample

To reflect indications of burnout among accounting personnel employed in a diverse range of accounting practices (see Kusel and Deyoub 1983; Figler 1980), a random sample of accountants was attained through their common membership in the American Institute of Certified Public Accountants (AICPA). This organization is the largest professional society of

accountants and has become in recent years much more representative of practice types other than public accounting. For these purposes, state chapters from five randomly selected states were chosen. Using membership lists from these chapters, 200 members were randomly selected from each state. These individuals were sent questionnaires along with a cover letter from the researchers encouraging participation. Forty-seven of the total 1,000 packets were returned as undeliverable.

Measurement

The burnout tendencies construct was measured using items drawn from the Maslach Burnout Inventory (MBI) and suitably modified to be relevant for accounting personnel (Shirom 1989; Rafferty et al. 1986). The original MBI contains 22 items that are divided across the three burnout dimensions. A revision of this instrument by Golembiewski et al. (1983) abandoned the original attempt to use duplicate items to separate frequency and intensity evaluations in favor of single Likert-scaled items with response categories as "very much like me" and "very much unlike me." Moreover, Singh et al. (1994), in applying burnout to customer service personnel, discovered that the MBI fails to capture the complexity of the role-set of boundary-spanning personnel. These authors, building on the theoretical propositions of Leiter and Maslach (1988) and others, proposed a multidimensional role-specific burnout (MROB) measure that used 24 items to span the three conceptual dimensions and four role members (i.e., immediate supervisor, top management, coworkers, and customers). This scale allows burnout feelings unique to particular members of the role set to be expressed, thereby elaborating the capabilities of burnout measurement. Very acceptable psychometric properties for the MROB were offered in that study. Because accounting personnel also fill critical boundary-spanning roles, we utilized the MROB scale with a five-point Likert rating scale in accord with Golembiewski et al. (1983).

The survey instrument initially reported in Rizzo et al. (1970) has provided a virtual common denominator for role conflict and ambiguity research (Jackson and Schuler 1985). This consensus has resulted in a body of work investigating the psychometric properties of the instrument. The weight of evidence lies with the acceptability of the instrument (see House et al. 1983; Schuler et al. 1977).² Role overload has not demonstrated such measurement agreement. The use of short *ad hoc* scales has continued since the inception of the construct (i.e., Sales 1970; Beehr et al. 1976). Newman and Keenan (1987) provide several reasons why the measurement of role overload has remained

² In light of our expectations of a highly stressed group of respondents, we preferred the short version of the scale. Past research has shown that the short version has acceptable psychometric properties (Singh et al. 1994).

context-specific. They also point out potential qualitative aspects of the overload condition that will vary across occupations. For the present research, role ambiguity and conflict each were measured with three items drawn from Rizzo et al. (1970). The measurement of role overload employed five items from the Beehr et al. (1976) scale. All constructs, were measured with a five-point Likert scale with the exception of job performance, which involved a seven-point scale.

Job satisfaction was measured with a multidimensional scale developed by Churchill et al. (1976). This scale has been used extensively in the marketing literature, including studies that pertain to burnout. This scale was selected over others because of its superior consideration of more specific aspects of jobs. A six-item scale drawn from Dubinsky and Mattson (1979) was used to measure performance. This scale, by asking subjects to evaluate their performance relative to others, minimizes the leniency tendencies of self-reported measures in this area.³ The last outcome variable, turnover intentions, was measured by using a three-item scale drawn from Donnelly and Ivancevich (1975). Job satisfaction and turnover intentions used five-point Likert scaling. Performance used a seven-point continuum as noted earlier.

Data Analysis Methods

The model proposed in Figure 1 was evaluated with the method of latent variable structural equation (LVSE) modeling.⁴ This method has gained considerable popularity in the social sciences literatures (Bentler and Dudgeon 1996) and has recently attracted the attention of accounting researchers (Gregson 1992a, 1992b; Kalbers and Fogarty 1996). The LVSE method offers the ability of correcting for measurement error and simultaneously estimating the modeled path coefficients. This produces coefficients with unbiased and minimal variance and contextualizes the test of specific hypotheses within a model that can itself be evaluated using a variety of fit statistics.⁵

³ Performance self-reports, while likely to have biased mean values, are less likely to have biased correlations with other constructs, (Churchill et al. 1985). Since mean values are not central to the present study, self-reported measures provide validity that has been correlated to external judgments (Schneider et al. 1996).

⁴ EQS is a specific software package that utilizes the generic structural equations modeling approach. Readers of the accounting literature may be more familiar with an alternative software application called LISREL that has been advocated for use with diverse accounting phenomenon (see Lambert and Larcker 1987; Rodgers 1991; Gregson 1992a, 1992 b).

⁵ The use of many different fit measures is necessitated by the absence of a single definitive test. Although many rules of thumb for well-fitting models have been proposed, the use of these measures has usually pursued relative superiority. See Bentler (1990) for a review of the measures used in this research.

In the context of the present study, the LSVE method facilitates a unique means of examining the mediating role of burnout tendencies. In addition to constructing a model that parallels Figure 1 (which we call the "Beyond Role Stress Model") and examining the coefficients that correspond to each of the hypotheses, LVSE also presents the opportunity to create alternative model for comparison purposes. In order to gain more of an appreciation for the consequence of including burnout, we examine a role stress model that includes only the three role stressors and job outcomes (i.e., the "Direct Effects Model" wherein the impact of role stressors on job outcomes are estimated without burnout tendencies). This will allow the contribution of burnout, as that which differs between the two model specifications, to be inferred.

RESULTS

Response

A total of 188 questionnaires were received representing a 20 percent response rate. Although this rate is less than desirable in absolute terms, it should be interpreted in light of several desirable features of the sampling design. First, the response rate is comparable with other studies that used random samples of AICPA membership rosters (e.g., Fremgen and Liao 1981). National random samples of practitioners are less likely to introduce restriction of range bias that is common to convenience and/or single firm studies (Xie and Johns 1995). In addition, company-sponsored surveys are likely to allow unwanted biases to creep into the measurement of a sensitive topic such as burnout. Second, the response rate is not low in the context of other national studies using trade association membership as a sampling frame. Random samples from other comparable national samples yield similar response rates. Third, the response rate reflects the sensitive nature of the topic at hand. Studies that have probed topics that possess the potential to cast the individual and the firm in a negative light tend to have lower response rates. The response rate also reflects that 17 responses were found unusable due to missing data. No systematic response bias was detected using tests recommended by Oppenheim (1966).

Descriptive Statistics

A demographic assessment of the sample revealed that respondents were predominantly male (69 percent) and married (82 percent). Median age was 37 and median time in practice was 12.5 years. More than half of the sample (51 percent) came from public accounting. Nearly a quarter of the respondents were partners or practice owners. The cross-section of different modalities of accounting practice (see also Lachman and Aranya 1986) that was sought for the study was achieved.

Each of the measures utilized in the study has acceptable reliability and nomological validity. Cronbach's alpha reliability, an index of internal consistency of a measure, exceeds 0.70 for each measure utilized. This suggests that over 70 percent of the variance in the measures utilized can be attributed to a systematic source (i.e., the underlying construct). Nunnally (1967) among others have noted that this is an acceptable standard for the reliability of measures.

Tables 1 and 2 summarize the key descriptive statistics for the constructs under study. The burnout dimensions correlate positively among themselves (values ranging from .15 to .47) as do the role stressors (values ranging from .01 to .35). Burnout tendencies correlate negatively with job satisfaction and performance (values ranging from $-.10$ to $-.47$) and positively with turnover intentions (values ranging from .06 to .44). Taken together, this suggests that burnout and other measures captured in this study are a reasonable foundation for studying the relevance and significance of burnout tendencies among accounting professionals.

An examination of Table 1 reveals that the mean values of burnout tendencies for accountants are below the median of their scale (= 2.5). However, Figure 2 reveals that central tendencies in this range (2-3) are common for occupations considered prone to the burnout affliction. This figure displays the burnout tendencies of the accounting professionals relative to other professions. Accounting professionals appear to evidence a considerable degree of emotional exhaustion. Accountants also evidence an unusually high tendency to depersonalize their clients and colleagues. Because depersonalization is particularly damaging to the quality of accounting service, the relative data in Figure 2 underscores the importance of burnout tendencies for accounting professionals.

Empirical Test of the Beyond the Role Stress Model

Overall Fit

The overall fit statistics in Table 3 reveal that the proposed model including burnout tendencies as a key mediating variable fits the data from accounting professionals reasonably well. First, the Chi-square test statistic associated with the null hypothesis that the proposed model can effectively reproduce the observed covariances is 116.1 with 69 degrees of freedom resulting in a ratio of 1.68. Good fitting models evidence ratios of 2.0 or less (Wheaton et al. 1977). Second, the various measures of relative and absolute fit index (ranging from 0 to 1, with 0 implying poor fit and 1 indicating perfect fit) including the goodness-of-fit (GFI), normed and nonnormed fit (NFI and NNFI) and the comparative fit (CFI) indices exceed .90 without any exceptions. Noting that different fit indices have different strengths and

TABLE 1
Measurement Characteristics for Study Constructs
Description, Number of Items, Reliability, Means, and Standard Deviations

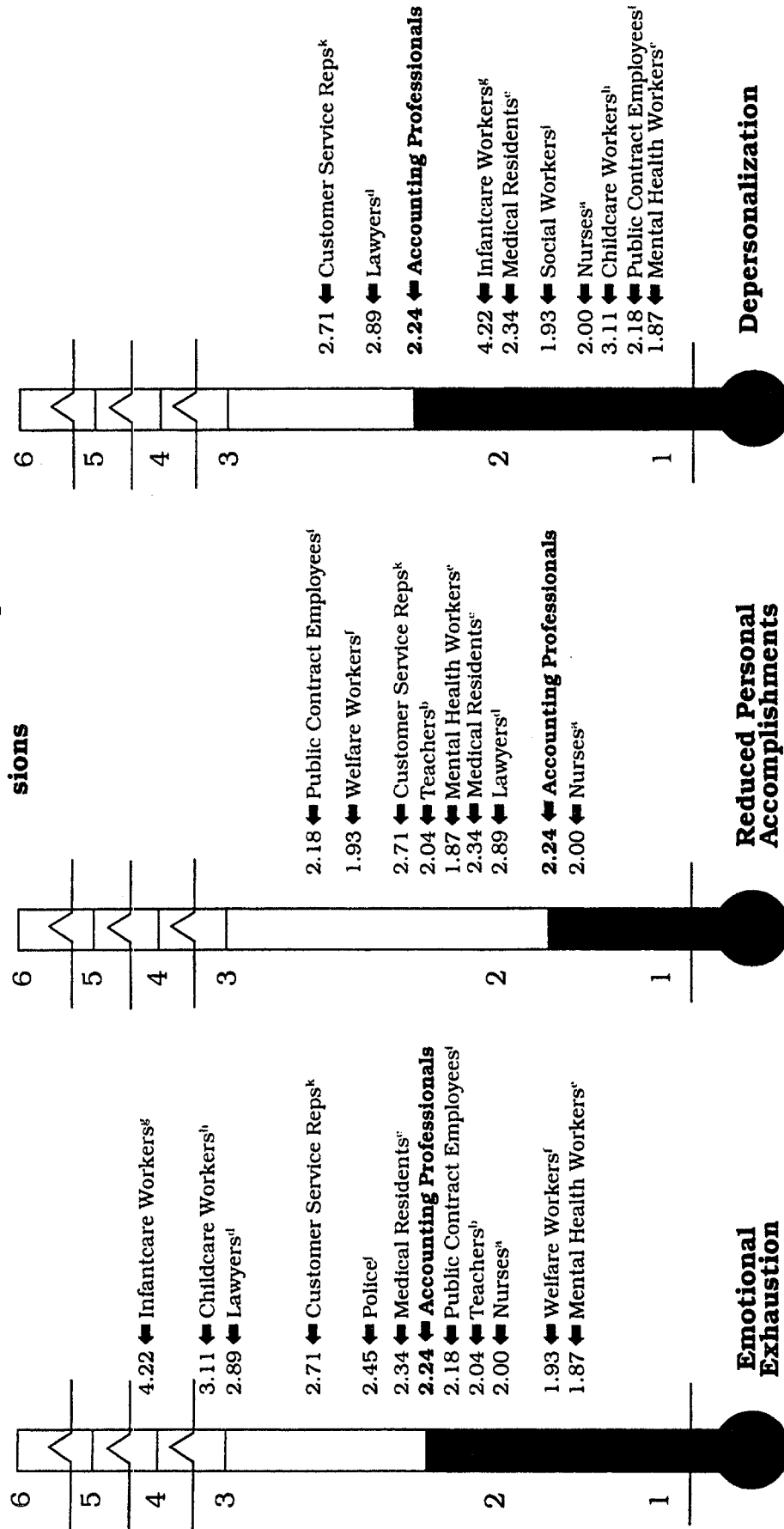
Measure	Scale Description	Number of Items	Reliability^a	Mean	Standard Deviation
Burnout Tendencies Dimensions					
Emotional Exhaustion	5-point, Likert-scale with endpoints such as 1 = very much unlike me, 5 = very much like me	8	0.72	2.24	0.58
Reduced Personal Accomplishment	5-point Likert scale with endpoints such as 1 = very much unlike me, 5 = very much like me	8	0.88	1.89	0.56
Depersonalization	5-point Likert scale with endpoints such as 1 = very much unlike me, 5 = very much like me	8	0.85	2.30	0.71
Role Stressors					
Role Conflict	5-point Likert scale with endpoints such as 1 = strongly disagree, and 5 = strongly agree	4	0.76	2.63	0.81
Role Ambiguity	5-point Likert scale with endpoints such as 1 = strongly disagree, and 5 = strongly agree	4	0.73	2.73	0.75
Role Overload	5-point Likert scale with endpoints such as 1 = strongly disagree, and 5 = strongly agree	4	0.86	2.91	0.92
Job Outcomes					
Job Performance	6-point Likert scale with endpoints such as 1 = below 40%, and 6 = top 5%	10	0.89	4.93	0.74
Job Satisfaction	5-point Likert scale with endpoints such as 1 = strongly disagree, and 5 = strongly agree	27	0.91	3.68	0.52
Turnover Intentions	5-point Likert scale with endpoints such as 1 = strongly disagree, and 5 = strongly agree	3	0.87	2.58	1.14

^a This is the Cronbach's alpha reliability computed to index the internal consistency of the measure. Values exceeding 0.70 are considered satisfactory (Nunnally 1967).

TABLE 2
Zero-Order Correlations for the Constructs Utilized in the Study

Construct	Burnout			Role Stress			Job Outcomes		
	EE	RPA	DP	RC	RA	RO	JS	TI	JP
Burnout Dimensions									
Emotional Exhaustion (EE)	1.00								
Reduced Personal Accomplishment (RPA)	.15	1.00							
Depersonalization (DP)	.47	.22	1.00						
Role Stressors									
Role Conflict (RC)	.36	.06	.20	1.00					
Role Ambiguity (RA)	.30	.16	.22	.35	1.00				
Role Overload (RO)	.22	-.02	.16	.27	.01	1.00			
Outcomes									
Job Satisfaction (JS)	-.44	-.20	-.47	-.26	-.51	.00	1.00		
Job Performance (JP)	-.41	-.33	-.10	.06	.02	.14	.08	1.00	
Turnover Intentions (TI)	.44	.06	.41	.30	.25	.08	-.51	.07	1.00

FIGURE 2
Mean Values for Burnout Dimensions in Comparison to Other Professions



^a Leiter and Maslach (1988)
^b Jackson et al. (1986)
^c Rafferty et al. (1986)
^d Jackson et al. (1987)
^e Leiter (1990)
^f Leiter (1991)

^g Lee and Ansforth (1993)
^h Fuqua and Couture (1996)
ⁱ Maslach and Jackson (1985)
^j Gaines and Jermier (1983)
^k Singh et al. (1994)

TABLE 3
Overall Fit Summary and Explained Variances for the
Beyond the Role Stress Model of Figure 1

Statistical Tests	Result	Acceptable Fit Standard
Chi-Square	116.147	NA
df	69.0	NA
p-value	.00	>.05
Chi-Square/df	1.68	<2.0
Fit Indices		
GFI	.910	>.900
CFI	.960	>.900
NFI	.910	>.900
NNFI	.940	>.900
Residual Analysis		
RMR	.048	<.050
AOSR	.053	<.050
RMSEA	.064	<.10
(95% Confidence Level)	(.04 – .08)	
Explained Variance of Dependent Variables		
R ² for Job Satisfaction	.739	
R ² for Job Performance	.141	
R ² for Turnover Intentions	.561	
R ² for Burnout	.379	

GFI = Goodness of Fit Index. Higher values indicate better fit
AOSR = Average Off Diagonal Squared Residual. Lower values indicate better fit.
RMR = Root Mean Square Residual. Lower values indicate better fit.
RMSEA = Root Mean Squared Error of App. Lower values indicate better fit.
NFI = Normed Fit Index. Higher values indicate better fit.
NNFI = Non-Normed Fit Index. Higher values indicate better fit.
CFI = Comparative Fit Index. Higher values indicate better fit.

weaknesses, this consistent evidence of exceeding the target value of 0.90 for good-fitting models is encouraging. Third, Table 3 indicates that the difference between reproduced and observed covariances are rather small as evidenced by the root mean square residual of only .048 and the root mean square of approximation of .064 with tight 95 percent confidence bands (.04 to .08) that do not exceed the target upper bound of .10. Fourth, the extended role stress model is able to explain significant amount of variances in the dependent variables ranging from 74 percent for job satisfaction to over 14 percent for job performance. This compares favorably to previous research for the

three-attitudinal variables.⁶ Benchmarking levels of explained variance for performance is difficult since this variable has been included in so few previous studies. In sum, the proposed beyond the role stress model in Figure 1 is an acceptable and reasonable portrayal of the data and serves as a sound basis for interpreting the specific hypotheses and influence pathways.

Measurement Characteristics

Table 4 reveals that the estimated maximum likelihood parameters of the measurement part of the extended model of role stress are invariably large and significant. In this model, as in a typical confirmatory analysis, the cross-loadings are constrained to be zero and the

⁶ For these purposes, studies such as Rebele and Michaels (1990), Haskins et al. (1990) and Collins and Killough (1992) were considered.

TABLE 4
Estimated Measurement Coefficients for the Hypothesized Model

	<u>Standardized Coefficient</u>	<u>t-value</u>
Role Stressors		
Role Conflict—RC ₁	.968	— ^a
Role Conflict—RC ₂	.627	8.806
Role Ambiguity—RA ₁	.860	— ^a
Role Ambiguity—RA ₂	.659	8.563
Role Overload—RO ₁	.733	— ^a
Role Overload—RO ₂	.975	18.255
Burnout		
Burnout—Emotional Exhaustion	.707	— ^a
Burnout—Reduced Personal Achievement	.280	3.324
Burnout—Depersonalization	.666	7.126
Outcomes		
Job Satisfaction—JS ₁	.729	— ^a
Job Satisfaction—JS ₂	.897	8.700
Turnover Intentions—TI ₁	.837	— ^a
Turnover Intentions—TI ₂	.741	8.016
Performance—JP ₁	.893	— ^a
Performance—JP ₂	.767	3.758

^a Latent Variable Structural Equations Methods require that one measure of every construct be fixed to establish the scale of the latent construct.

measures are allowed to load only on their hypothesized constructs. This ensures that each construct is measured in a theoretically and empirically sound manner. Table 4 shows that each of the estimated loadings is significant at $p < .05$ (all t -values exceed 2.0) and appear reasonably large. These results improve our confidence in the proposed model as a basis for testing the hypotheses by an examination of the structural coefficients.

Structural Coefficients and Test of Hypotheses

The estimated maximum likelihood structural coefficients and associated statistics of the hypothesized model are summarized in Table 5 and graphically displayed in Figure 3. In general, an examination of these sources reveals broad support for the hypotheses embodied in the beyond the role stress model.

Consistent with all parts of H1, each of the role stressors have a significant, positive influence on the formation of burnout tendencies with estimated coefficients of 0.28, 0.32 and 0.26 for role conflict, ambiguity, and overload, respectively (all t -values > 2.0 , $p < .05$). This suggests that burnout tendencies indeed appear to capture the cumulative or joint effect of individual and different role stressors.

Consistent with the three parts of H2, burnout tendencies have a significant negative influence on job satisfaction ($B = -.63$, t -value = -4.11 , $p < .01$) and performance ($B = -.44$, t -value = -2.48 , $p < .01$) for accounting professionals. At the same time, burnout tendencies appear to significantly and positively affect their turnover intentions ($B = .75$, t -value = 4.07 , $p < .01$). This consistent, significant and dysfunctional influence of burnout tendencies on critical job outcomes of accountants provides the *raison d'être* for increased attention to the study of burnout phenomenon.

Hypotheses 3 entails the consideration of the direct effects of the role stressors on the three work outcomes in a model mediated by burnout. These relationships have the common feature of bypassing the burnout construct, as depicted in Figure 1. Hypothesis 3a suggested that role conflict will be marginally related, if at all, to performance, job satisfaction, and turnover intentions. As hypothesized, Table 5 and Figure 3 indicates that none of these three effects are significant. Hypothesis 3b offered the same expectations for role ambiguity. Although no significant effects were observed for performance and turnover intentions, role ambiguity was found to be significantly associated with the job satisfaction construct, in a negative direction, at $p < .01$ ($B = -.41$). Therefore, in testing H3b, one null was rejected and two nulls were supported. The last hypothesis pertains to the direct effects of role overload. Figure 3 and Table 5 show that role overload was significantly related to both the job satisfaction and performance outcome constructs at $p < .01$. However, these two unanticipated overload effects show positive

TABLE 5
Structural Equations Results and Estimated
Coefficients for the Hypothesized Model

Independent Variable	Dependent Variable	Stand. Coeff.	t-Value	Conclusion
Hypothesis 1a: Role Conflict \emptyset	BURNOUT	.276	2.254	Confirmed at $p < .05$
Hypothesis 1b: Role Ambiguity \emptyset	BURNOUT	.320	2.883	Confirmed at $p < .01$
Hypothesis 1c: Role Overload \emptyset	BURNOUT	.261	2.619	Confirmed at $p < .01$
Hypothesis 2a: BURNOUT \emptyset	Job Satisfaction	-.634	-4.114	Confirmed at $p < .01$
Hypothesis 2b: BURNOUT \emptyset	Turnover Intentions	.754	4.071	Confirmed at $p < .01$
Hypothesis 2c: BURNOUT \emptyset	Performance	-.440	-2.476	Confirmed at $p < .01$
Hypothesis 3a: Role Conflict \emptyset	Job Satisfaction	-.017	-0.184	Confirmed; $p > .05$
Role Conflict \emptyset	Turnover Intentions	.058	0.532	Confirmed; $p > .05$
Role Conflict \emptyset	Performance	.082	0.719	Confirmed; $p > .05$
Hypothesis 3b: Role Ambiguity \emptyset	Job Satisfaction	-.407	-3.882	Not confirmed; $p < .01$
Role Ambiguity \emptyset	Turnover Intentions	.003	0.023	Confirmed; $p > .05$
Role Ambiguity \emptyset	Performance	.187	1.492	Confirmed; $p > .05$
Hypothesis 3c: Role Overload \emptyset	Job Satisfaction	.170	1.994	Not Confirmed; $p < .05$
Role Overload \emptyset	Turnover Intentions	-.102	-1.017	Confirmed; $p > .05$
Role Overload \emptyset	Performance	.258	2.262	Not Confirmed; $p < .05$

relationships and therefore do not oppose the hypothesized direction in H3c. It appears that the incorporation of a direct effect in the model produced a result qualitatively different from the negative effects of role overload through burnout on job satisfaction and performance, respectively. In other words, throughout, the absence of incremental negative

effects from role overload is evidence in support of H3c. In sum, the lack of significant direct negative effects from the role stressors in eight of the nine cases covered by H3 generally confirm our expectations that burnout is an important mediator construct in a model of the stress of accounting professionals.

Overall, the uniformly significant results for H1 and H2, and the nearly uniformly significant results for H3, point toward the need to theorize burnout as a consequence of role stressors and as an antecedent of psychological and behavioral outcomes.

Alternative Model Comparisons

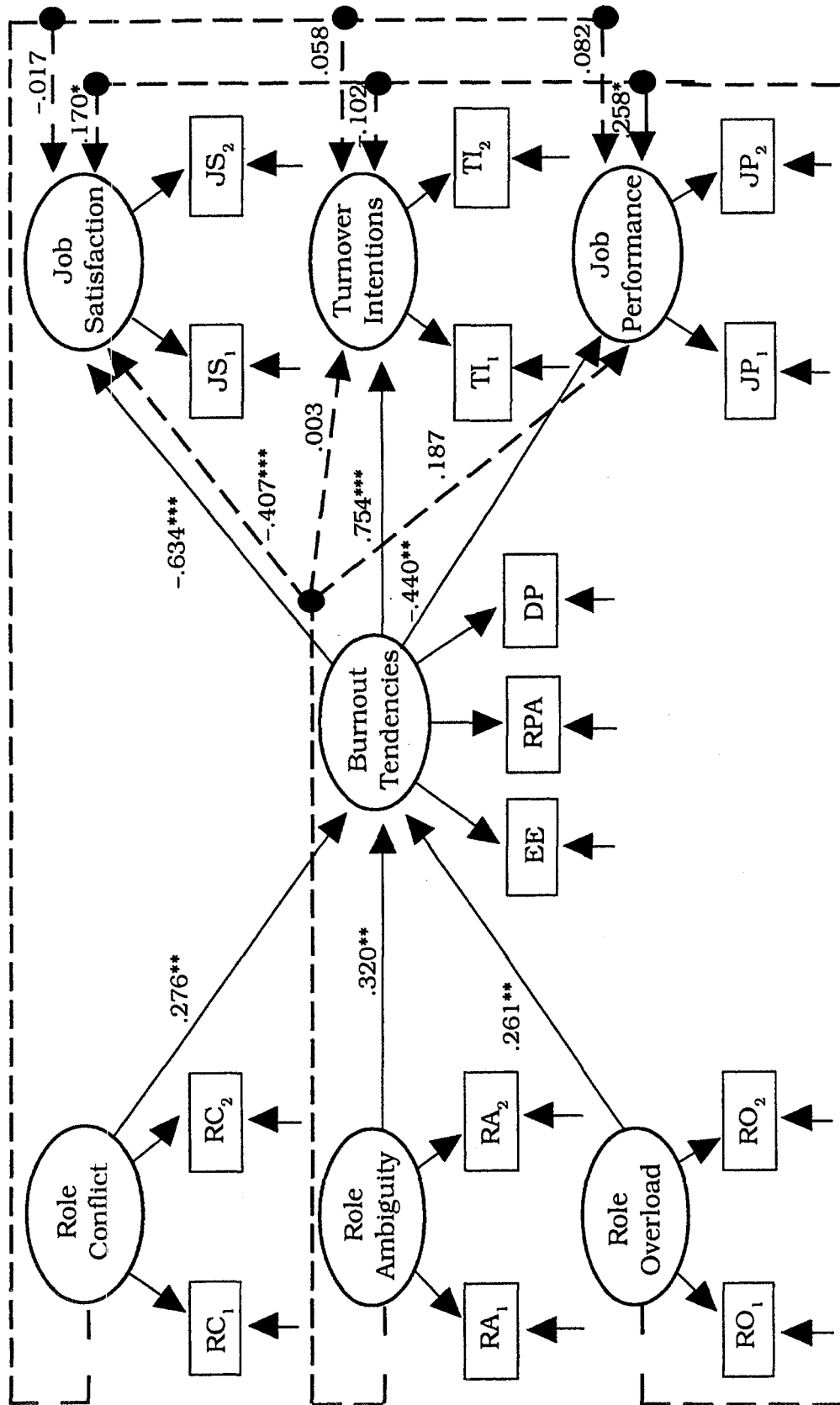
To more explicitly evaluate the measurement consequences that can be attributable to the inclusion of burnout, a model that excluded the burnout construct was included for comparison purposes. The structural equation results from this model are presented in Table 6. They indicate the existence of more significant direct effects. In particular, when a separate burnout construct is not included, both role conflict and role ambiguity are significant in a negative direction for job satisfaction and in a positive direction for turnover intentions. Neither role ambiguity nor role conflict is significant at $p < .01$ for performance. Role overload, which was found to have both a direct positive relationship to job satisfaction and performance, and indirect negative (through burnout) relationship to all three outcomes in Figure 3, has no significant relationship to any of the three job outcomes. When the positive and negative effects identified in the hypothesized model are combined, they net against each other and effectively offset. In sum, the differences that are identified in a model without burnout indicates a less well-specified model that underestimates the complexity of the consequences of stress conditions.

Individual Burnout Dimensions

The burnout construct shown in Figure 1 was replaced *in seriatim* by each of the three constituent elements of burnout. Table 7 summarizes the results of the three new model estimations.

As far as emotional exhaustion is concerned, the mediation results obtained parallel those from the overall burnout construct reported above. Specifically, four patterns are noteworthy. First, exhaustion is significantly and positively related to all three of the role stressors indicating support for H1 ($B = .28, .21,$ and $.30$ for conflict, ambiguity and overload, respectively, all $p < .01$). Second, emotional exhaustion has significant consequences for satisfaction ($B = -.35$), turnover intentions ($B = .50$) and performance ($B = -.25$) of accounting professionals (all $p < .01$). Third, the pattern of direct effects of role stressors on job outcomes is consistent with the notion that stress in the environment

FIGURE 3
Beyond the Role Stress Model: Tested Model of Estimated Coefficients for the Antecedents and Consequences of Burnout



EE = Emotional Exhaustion; RPA = Reduced Personal Accomplishment; DP= Depersonalization
 *, **, *** p < .05, p < .01, p < .001, respectively.

TABLE 6
Comparison of the Alternative Direct Effects Model and the Hypothesized Model Including Burnout

Independent Variable	Dependent Variable	Hypothesized Model			Alternative Direct Effects Model		
		Standardized Coefficient	t-Value	R ²	Standardized Coefficient	t-Value	R ²
Role ConflictØ	Job Satisfaction	-.017	-0.184	.7389	-.190	-2.080**	.4931
Role AmbiguityØ	Job Satisfaction	-.407***	-3.882		-.613	-5.716***	
Role OverloadØ	Job Satisfaction	.170**	1.994		-.003	0.040	
Role ConflictØ	Turnover Intentions	.058	0.532	.5604	.284	2.708***	.2061
Role AmbiguityØ	Turnover Intentions	.003	0.023		.231	2.201**	
Role OverloadØ	Turnover Intentions	-.102	-1.017		.076	0.814	
Role ConflictØ	Performance	.082	0.719	.1409	-.056	-0.524	.0219
Role AmbiguityØ	Performance	.187*	1.492		.053	0.492	
Role OverloadØ	Performance	.258***	2.262		.153	1.521*	
Role ConflictØ	BURNOUT	.276***	2.254	.3791			
Role AmbiguityØ	BURNOUT	.320***	2.883				
Role OverloadØ	BURNOUT	.261***	2.619				
BURNOUTØ	Job Satisfaction	-.634***	-4.114				
BURNOUTØ	Turnover Intentions	.754***	4.071				
BURNOUTØ	Performance	-.440***	-2.476				

The direct effects model includes only the direct effects of the Role Stressors on job satisfaction, turnover intentions, and performance.
 *, **, *** = p < .10, p < .05, p < .01, respectively.

of accounting practice must first be converted into emotional exhaustion to have an impact upon satisfaction, turnover intentions, and performance. This is because of the nine possible direct effects of conflict, ambiguity, and overload on job outcomes, only *one* achieves significance in the negative direction—the relationship between role ambiguity and satisfaction ($B = -.54, p < .01$). Fourth, the inclusion of emotional exhaustion as a partial mediator helps identify the “eustress” in role stressors as evidenced by the positive and significant relationship between role conflict and turnover intentions ($B = .14, p < .10$) and between role overload and performance ($B = .23, p < .05$).

When burnout symptoms involve the tendency to depersonalize clients and others, our results in Table 7 show that the pattern of interrelationships is consistent with that for emotional exhaustion. Two exceptions, however, must be noted. First, depersonalization and performance are significantly and negatively related, but at a lesser significance level ($B = -.17, t\text{-value} = -2.01, p < .05$; cf. for exhaustion, $B = -.25, p < .01$). Second, role conflict is unrelated to depersonalization ($B = .09, t\text{-value} = 0.96, p > .10$). Depersonalization continues to effectively mediate between the role stressors and job outcomes, with only two direct effects achieving significance. Not unlike the situation for exhaustion, a significant role ambiguity-job satisfaction relationship is obtained, indicating that some of this negative effect is not mediated ($B = -.53, t\text{-value} = -5.66, p < .01$). However, depersonalization strengthens the *positive* role conflict-turnover intentions relationship ($B = .23, t\text{-value} = 2.33, p < .01$).

Table 7 shows that RPA is unrelated to the role stressors. It is also unrelated to the job outcomes, with the exception of performance ($B = -.41, t\text{-value} = -4.66, p < .01$), with which it has a significant negative relationship. In addition, a weak but significant effect is obtained for job satisfaction ($B = -.12, t\text{-value} = 2.14, p < .05$). As such, RPA fails to mediate as completely as the other burnout dimensions. Four relationships are significant at $p < .05$ or better, including unprecedented ones between role conflict and job satisfaction ($B = -.17, t\text{-value} = -2.40, p < .05$), and between role ambiguity and turnover intentions ($B = .23, t\text{-value} = 2.33, p < .05$). Both effects, however, indicate that negative effect of role stressors is not completely mediated by RPA.

Finally, the influence of the specific burnout dimensions can best be understood as they affect the outcome variables. Satisfaction is inversely affected by emotional exhaustion and depersonalization at the $p < .01$ level, and by reduced personal achievement at the $p < .05$ level. Turnover intentions are positively related to exhaustion and depersonalization at $p < .01$, but is not significantly affected by reduced personal achievement ($B = .01, t\text{-value} = 0.23, p > .10$). Performance is negatively

TABLE 7
Results of the Tests of the Hypothesized Model Using Individual Burnout Dimensions

Independent Variable	Dependent Variable	Burnout Element					
		Emotional Exhaustion		Reduced Personal Achievement		Depersonalization	
		Standardized Coefficient	T-Value	Standardized Coefficient	T-Value	Standardized Coefficient	T-Value
Role Conflict	Ø	.275***	2.830	.049	.481	.091	.961
Role Ambiguity	Ø	.206***	2.140	.126*	0.122	.217***	2.223
Role Overload	Ø	.300***	3.321	.018	0.204	-.165**	1.904
Burnout Dimension	Ø						
Burnout Dimension	Ø	-.348***	-4.286	-.120**	-2.141	-.374***	-5.483
Burnout Dimension	Ø	.504***	4.605	.005	0.234	.465***	5.525
Burnout Dimension	Ø	-.247***	-2.586	-.412***	-4.661	-.167**	-2.014
Role Conflict	Ø	-.094	-1.389	-.173**	-2.399	-.149	-1.682
Role Conflict	Ø	.137*	1.749	.279***	2.902	.233***	2.335
Role Conflict	Ø	.013	-0.034	-.048	-0.462	.003	-2.014
Role Ambiguity	Ø	-.541***	-5.487	-.605***	-5.826	-.534***	-5.656
Role Ambiguity	Ø	.135	1.622	.234**	2.326	.144	1.704
Role Ambiguity	Ø	.103	1.051	.103	1.224	.066	0.521
Role Overload	Ø	.108	0.758	.003	-0.027	.065	0.839
Role Overload	Ø	-.066	0.268	.077	0.980	.015	0.320
Role Overload	Ø	.227**	2.012	.166*	1.805	.147	1.595

*, **, *** p < .10, p < .05, p < .01, respectively

influenced by emotional exhaustion ($B = -.25$, $t\text{-value} = -2.59$, $p < .01$), reduced personal achievement ($B = -.41$, $t\text{-value} = -4.66$, $p < .01$), and depersonalization ($B = -.17$, $t\text{-value} = -2.01$, $p < .05$). For the nine possible relationships between the three outcomes variables and the three burnout variables, eight are significant at least at $p < .05$ with seven significant at $p < .01$. Only reduced personal achievement departs from the pattern of being strongly associated with the outcomes.

DISCUSSION

Before we discuss the results and draw their implications, it is useful to highlight some key limitations of this research. First, this is a cross-sectional study that examines the mediating influence of burnout tendencies. The usual caveats for drawing inferences of cause/effect and mediation, and the inflation of correlations and coefficients due to common method variance inherent in cross-sectional study, apply. However, it is unlikely that the pattern of differential effects obtained, such as full mediation for role conflict and partial mediation for role ambiguity, is attributable to common method variance since such variance works against differential effects. Second, our response rate is less than ideal, raising questions of generalizability and validity of obtained results. At the same time, it may be noted that our response rate of 20 percent is not inconsistent with previous studies with association samples and considering that topics of stress and burnout engender a higher level of nonresponse due to topic sensitivity and respondent vulnerability. Keeping in mind these factors, we promised complete anonymity to respondents and indicated (and had) no association with their employers in order to enhance the validity of our results. Moreover, since the focus of our study is not mean values *per se*, but the interrelationships among the posited constructs, the generalizability of our results may not be greatly biased due to response rate considerations.

The Burnout Construct and Its Relevance

Conceptually, we have advanced the notion that burnout tendencies capture the cumulative effect of multiple role stressors. Drawing from the occupational psychology literature, the burnout construct is defined to be a multidimensional construct with three components including emotional exhaustion, reduced personal accomplishment, and depersonalization. Additionally, burnout is conceptualized to be responsive to the dysfunctional aspect of role stressors (i.e., "distress") and unresponsive to its functional (i.e., "eustress") influences. Because previous research has not drawn the distinction between eustress and distress inherent in role stressors, the posited conceptualization of burnout tendencies is likely to offer insights into the role stress literature.

Empirically, our results provide initial support for the preceding conceptualization. Each role stressor has a significant, separate, and positive influence on burnout construct with estimated coefficients ranging from 0.26 (for role overload) to 0.32 (for role ambiguity). This supports the cumulative conceptualization. In turn, burnout tendencies have a consistent, significant and dysfunctional influence on the job outcomes examined, with estimated coefficients ranging from $-.44$ (for job performance) to 0.75 (for turnover intentions). Because burnout mediates the influence of role stressors on job outcomes, the preceding results provide support for the notion that burnout is responsive only to distress aspects of role stressors. Moreover, the correlational analysis (see Table 2) reveals that burnout tendencies do not correlate strongly with role stressors with correlations ranging from near zero to .36. This suggests that role stressors and burnout tendencies share less than 15 percent of their variance.

Comparatively, accounting professionals appear to evidence higher levels of emotional exhaustion and depersonalization relative to several other professionals. Although accounting professionals' sense of personal accomplishment is not as yet so adversely affected, it appears difficult to either ignore or "explain away" the relatively high levels of emotional exhaustion and depersonalization.

Burnout as a Key Mediating Variable

In addition to providing evidence on the relevance of the burnout construct for accounting professionals, we have proposed a "beyond the role stress" model that includes burnout as a key mediator of the influence of role stressors on job outcomes. This model stands in sharp contrast to current thinking in the accounting literature that hypothesizes no mediation between role stressors and job outcomes (i.e., "direct effects" models). Lack of mediation suggests that researchers and practitioners need to focus on role stressors (and their management) to better understand when and how they result in dysfunctional outcomes. In contrast, support for our hypothesis of burnout as a key mediator suggests that attention must be directed toward the development of burnout tendencies. This would entail the search for effective coping mechanisms that thwart the emergence of burnout tendencies and help insulate the individual from a stressful role environment. Consequently, the "beyond the role stress" and "direct effects" are competing conceptual models.

Our study sheds empirical insights into the preceding competing propositions. Relative to the direct effects model, James and Brett (1984) assert that the mediation hypothesis is a better representation of underlying processes if three conditions are jointly satisfied: (1) the direct effect without inclusion of the key mediator is significant,

(2) the direct effect upon inclusion of the key mediator becomes relatively small or nonsignificant, and (3) the influence pathways through the key mediator are statistically and substantively significant. For example, pertaining to the turnover intentions of accounting professionals, the mediation model is superior to the direct effects model (see Table 6). This is because (1) the direct effect of role conflict without including burnout as the key mediator is significant ($\beta = .28, p < .01$), (2) but this direct effect reduces to nonsignificance when burnout is included ($\beta = .06, p > .10$), and (3) role conflict has a significant influence on burnout ($\beta = .28, p < .01$), which in turn significantly influences turnover intentions ($\beta = .75, p < .01$). In this sense, the effect of role conflict on turnover intentions is *fully* mediated by burnout tendencies. Likewise, burnout tendencies fully mediate the influence of role ambiguity on turnover intentions. However, since the direct effects of role overload on turnover intentions are not significant, with or without burnout as a key mediator, neither model applies.

Mixed results are obtained for the influence of role stressors on job satisfaction. With regard to role conflict, Table 6 shows that burnout tendencies fully mediate its influence on job satisfaction as the direct effect diminishes from $-.19$ ($p < .05$) without the key mediator, to a nonsignificant value of $-.02$ ($p > .10$) when the mediator is included. In addition, role conflict has a significant influence on burnout which, in turn, has a substantively large and statistically significant influence on job satisfaction ($\beta = -.63, p < .01$). However, for role ambiguity, while the mediation effect is significant (i.e., role ambiguity has a significant influence on burnout and burnout in turn on job satisfaction), burnout tendencies are only able to *partially* mediate its effect. The direct effect after including the key mediator is smaller than the effect without inclusion of burnout (i.e., $-.41$ vs. $-.61$) but does not reduce to nonsignificance (both with $p < .05$).

Unexpected results emerge when burnout is included as a key mediator for the influence of role stressors on job performance. When burnout is not included, the direct effects model yields mostly weak and nonsignificant influence of role stressors on job performance (see Table 6). However, when burnout is included, the direct effect turns either marginally significant as for role ambiguity ($\beta = .19, p < .10$) or highly significant for role overload ($\beta = .26, p < .01$). In addition, the mediated effect through burnout is significant since each role stressor has a significant influence on burnout, and burnout in turn has a significant effect on job performance ($\beta = -.44, p < .01$). This ability to unravel the significance of role stressors when burnout is included as a mediator provides new insights into the role stress phenomenon.

Taken together, our study provides support for the hypothesis that burnout is a key mediator of the influence of role stressors on job

outcomes although this mediation can range from full (e.g., turnover intentions), to partial (e.g., job satisfaction) to the unraveling of unexpected significant effects (e.g., job performance). The direct effects model lacks this range of insight and, consequently, provides an incomplete and overly simplified view of role stress processes.

Influence Pathways for Role Stressors

Although we call for a reconfiguration of role stress processes, our study also sheds new light on the influence pathways involving role stressors that helps clarify some of the conflicting findings in the accounting literature. For example, based on the current thinking of the "direct effects" model, role overload is not a significant influence on job satisfaction ($\beta = -.003$, $p > .5$) and turnover intentions ($\beta = .08$, $p < .5$) and a marginal effect on job performance ($\beta = .15$, $p < .10$). This may lead researchers and practitioners to conclude that role overload is a less critical role stressor. This also may explain the lack of attention to this role construct in the accounting literature.

The results from the extended role stress model reveal a different and more intricate pattern of influence pathways for role overload. In terms of job satisfaction, role overload has a *positive* and significant direct effect ($\beta = .17$, $p < .05$), and a *negative* indirect effect mediated by burnout ($\beta = .26$ and $-.63$, both with $p < .01$).⁷ Conceptually, this indicates that the influence of role overload includes an "eustress" component that is unmediated, and a "distress" component that is mediated by burnout. In that the positive and negative effects cancel out when the mediation effect of burnout is not included, the apparent result of the lack of significance is an artifact of model specification. Likewise, although role overload was found to have a marginal influence on job performance, the "eustress" component is significant ($\beta = .26$, $p < .01$) and the "distress" component is marginal ($\beta = .26$ and $-.44$, both $p < .01$) with a "net" indirect effect of only $-.11$. Thus, the implication of these insights is not that the influence pathways of role overload can be ignored without any serious dysfunctional consequences as the "direct effects" model would suggest. Rather, our mediation results show that role overload is a critical role stressor. Careful management in order to enhance its "eustress" potential and reduce its "distress" possibilities by providing effective coping mechanisms that interfere in the formation of burnout tendencies among accounting professionals should be recommended.

⁷ For indirect, mediated pathways involving more than one beta coefficient, the net indirect effect is computed as the product of the individual estimated coefficients. In this case, the net indirect effect of role overload on job satisfaction is $.26$ times $-.63$ which equals $-.16$.

Role overload is not unique in this regard. Note that the influence pathways of role ambiguity on job performance evidence a similar pattern. Under the "direct effects" model, role ambiguity is not a significant influence on performance ($\beta = .05$, $p > .50$), while under the extended role stress model, role ambiguity has a marginally significant "eustress" component ($\beta = .19$, $p < .10$) and a significant "distress" net effect of $-.20$ ($\beta = .32$ and $-.63$, both $p < .01$). In other samples and contexts, different patterns of intricate influence pathways may emerge, involving the same role stressors and job outcomes, or different combinations of them.

Conceptually, the notion that role stressors have a positive, "eustress" component along with the more traditionally recognized "distress" effect is not new (see, for example, Seyle 1976). Empirically, however, our study is likely the first evidence of these contrasting components in the accounting literature. If supported in future research, this holistic view of role stressors is likely to have significant implications for theory and practice. Recognition of the "eustress" aspect of role stressors would argue against simplistic recommendations of reducing or even eliminating role stress from accounting jobs. Instead, it would challenge researchers and practitioners to mobilize the motivating potential of role stressors to make jobs challenging and exciting, but at the same time provide effective coping mechanisms to diminish distress and its dysfunctional influences.

Exploratory Insights into the Influence of Burnout Dimensions

When the specific tendencies of burnout are examined, a strong network of consequences from emotional exhaustion, depersonalization, and reduced personal achievement to the traditional outcomes of interest (satisfaction, performance, turnover intentions) is evidenced. Specifically, it is apparent from Figure 2 that the role/job environment of accounting professionals is such that they are susceptible to emotional exhaustion and depersonalization. Our exploratory analysis reveals that depersonalization tendencies are enhanced by perceived role ambiguity and role overload, but are unaffected by role conflict. However, emotional exhaustion is sensitive to each role stressor lending credence to the notion that burnout tendencies such as exhaustion reflect a cumulative effect of a stressful role environment. Once accounting professionals begin to show symptoms of emotional exhaustion and depersonalization, our analysis in Table 7 indicates that their performance declines and job satisfaction deteriorates, eventually leading to turnover.

Our results also provide evidence that reduced personal accomplishment fails to mediate effectively and explain turnover intentions. In particular, reduced personal accomplishment is unaffected by role

stressors suggesting that its generative mechanism is independent. It may be primarily rooted in intrinsic career motivation and/or dependent upon learned helplessness processes. Although reduced personal accomplishment significantly and negatively influences performance, its impact on satisfaction and turnover is marginal. Furthermore, the nonsignificant effect on turnover intentions may reflect the influence of the external market for accountants' labor as much as it does the stress environment.

These separate analyses together suggest that burnout is a primary psychological affliction. For the two components without a strong behavioral connotation (emotional exhaustion and depersonalization), burnout most effectively acts as a mediating mechanism. Accountants seem able to persist in the accomplishment of their work despite considerable environmental conditions that would suggest stress. That they can also compartmentalize their feelings of reduced effectiveness from their affective involvement with their organization and their work requires further investigation into the special nature of accounting work (cf. Jackson et al. 1987).

CONCLUSION

Behavioral accounting research has recognized role stress in accounting positions in a large number of studies that have been conducted over the last two decades. Throughout that time, judicious applications of psychological theory have enriched the work in this field. Rather inexplicably, the burnout construct has been largely ignored. This has impeded our ability to theorize and to measure. This paper has been an attempt to bridge the gap between the accounting literature and its source disciplines on this point.

This study is an attempt to demonstrate that burnout has considerable practical implication for accounting careers and for accounting organizations. Academic accountants who seek to describe the important behavioral dimensions of stress in the workplace should not ignore the role played by burnout. The incorporation of burnout necessitates the consideration of some fundamental distinctions such as the difference between environmental conditions and psychological reaction, and that between dysfunctional stress and functional stress. This paper also invites researchers to think in more sophisticated ways about direct and indirect effects in these models.

The recognition of burnout as an important part of the role stress model leads to many other questions that are not answered in this research. These include the variation of burnout by practice sector (i.e., public accounting, corporate accounting, governmental accounting), by functional area of practice (i.e., auditing, taxation, consulting), and by gender. Within practice sectors, it would also be useful to consider

whether burnout varies across work organizations in its antecedents or in its consequences. These extensions should also be conducted with attention of the individual components of the burnout construct. Since burnout often cannot be compartmentalized, future research should include stressors that are broader in scope than this article uses. For these purposes, a stressor that accounts for the interaction between home life and the demands of work might be useful.

We believe that the opening of the traditional role stress model to the more general idea of the mediation provides new ways of looking at the three main role stressors. Our results show that the importance of role conflict, role ambiguity, and role overload depends on the precise specification of the total model. *Ceteris paribus*, the lack of constructs between these variables and outcomes of interest (e.g., performance, satisfaction, turnover intentions) tends to overstate the power of the former. This paper's use of burnout can be taken as representative of the need for more analytically complex specifications. The present paper also stands as an exemplar of the need to use methods capable of testing models in their entirety.

Beyond its academic value, the idea of burnout is one surfeit with the heavy toll often extracted from accountants by virtue of their employment. Burnout may be closer than stress to the human cost (i.e., lost productivity, negative carryover to nonwork life, and a failure to enjoy life). Recognizing these possibilities about accounting careers may have constructive value. As put by Maslach (1982, 40), "the promise inherent in understanding burnout is the possibility of doing something about it."

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