

## Full Length Research Paper

# Research on accountants' professional burnout, job and life satisfaction: 2-Burnout and job satisfaction

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**This research examined whether the burnout and job satisfaction of accountants differed according to some variables. The 'Maslach burnout inventory' and 'Job satisfaction scale' were used to collect data. The research population consisted of the accountants in Turkey. The sample of the research consisted of 1,494 randomly chosen participants from this group. Data collection was initiated by sending the data collection tools to the accountants via mail and e-mail in September, 2008 and required data was obtained in June, 2009. According to the results of the study, it was determined that in term of gender, male accountants experienced more emotional burn out and female accountants experienced more job-satisfaction. The significant differences in terms of gender, age group, workplace, working area, working style, workplace type, level of income variables and burnout and job satisfaction were determined in this research. Concurrently, it was discovered that there was a negative correlation between burnout and job satisfaction.**

**Key words:** Accounting profession, accountants, professional burnout, job satisfaction, Maslach burnout inventory.

## INTRODUCTION

In this day and age, individuals should perform the necessities of their professional lives more carefully. Since more time is spent in the workplace than at home, if not spent healthily, it may cause some kind of psychological stress. Stress in the workplace may be regarded as a part of the daily labour demands. However, if the individual cannot find the opportunity to come into prominence with these labour demands, they may endure long-term stress and this may result in burnout (Çokluk, 2000). Burnout is regarded as a situation that should be prevented as it may cause serious problems for labour productivity and the individual's standard of living (Sümbül, 2003; Ağaoğlu et al., 2004).

Freudenberger (1974) defines burnout as: 'failure, frazzle, loss of energy and power or a matter of exhaustion which is the result of the unfulfilled desires of human internal resources.' According to him, individuals who live through burnout get angry easily and are more

touchy and anxious. As they lose their self-confidence, they think they can be easily deceived by others. They show resistance to change and start to think that every body tries to derive personal benefits. With the next phase, the actions and appearances of these individuals enter into a depressive process. Although more time is spent in the workplace, their success decreases and individuals may lose most of their friends. Afterwards, Maslach and Jackson (1981) define burnout as a physical and mental syndrome caused by physical exhaustion, long-term fatigue, helplessness and feelings of desperation, and cover the negative attitudes of an individual towards their job, life and other people. Many researchers agree on the view that burnout is an internal psychological experience which appears on a personal level and includes expectations, attitudes and perceptions (Pines and Aranson, 1988; Tümkaya, 1999; Gökçakan and Özer, 1999; İzgar, 2000; Ağaoğlu et al., 2004; Taşğın and Altınok, 2004).

Cherniss (1980) summarizes burnout as a psychological alienation from work as a reaction to serious stress and dissatisfaction. According to him, burnout is a pressure equal to the sum of all factors which cause

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motivational, emotional, attitudinal and behavioural reactions to job stress and this pressure is not a temporary fatigue and compulsion. Burnout is a negative feeling and is the result of the mutual correlation between the individual and the environment. Burnout appears in the individuals who work in people-related jobs and is grouped in different ways according to the definitions of degree, form and situation (Kavla, 1998). According to Edelwich and Brodsky (1980), burnout is the loss of aim, energy and objective as a result of the labour conditions and appears in the individuals who work in jobs related to helping people. Working for long hours for a small wage, serving too many people, the ungratefulness of the people who are served, the large differences between high aims and acquired, bureaucratic pressures are examples of labour conditions that may cause burnout.

The reasons for burnout are grouped into two categories; individual and organizational. Age, marital status, number of children, loyalty to work, personal expectations, motivation, personality patterns, performance, stress experienced in personal life, job satisfaction and support from superiors can be among the personal reasons. The quality of the work, the type of work, working time, conditions of the workplace, heaviness of the workload, the work tension, uncertainty of the roles, educational status, not being involved in decisions, inter-organizational correlations, economic and social factors are the organizational reasons (Izgar, 2001).

The correlation among burnout and the concepts of job satisfaction, life satisfaction and standard of living is a natural outcome. It can be observed that these concepts are related to each other in the various reactions and attitudes in the life conditions of the individuals. It can be claimed that the individuals working in conditions with serious stress factors and in conditions where the job satisfaction cannot be provided are more prone to burnout.

Job satisfaction, which is one of the most important necessities for an individual to be successful, happy and productive, is a feeling of satisfaction, that is, an outcome of the perception of what the job provides for an individual. Satisfaction in occupational life is expressed as saturation, satisfaction and happiness of the employees in their working lives. It can be said that an employee with a high job satisfaction can contribute to the organization better, in other words, job satisfaction increases the employee's performance (Keser, 2005). All employees wish the working conditions to be developed and the economic, psychological and social requirements and the desires regarding working life to be fulfilled. Employees are satisfied as long as their requirements are fulfilled in the institutes in which they work (Aslan et al., 1996). For an individual to have positive thoughts and to be happy about their work is related to job satisfaction. It is a fact that job satisfaction, which is one of the most important requirements for an employee to be successful, productive and happy, is closely related to the professional

sense of self and to standard of living.

Job satisfaction is a positive factor that enables employees to channel work. Job satisfaction is the attitude of the employees towards their work, which is the consequence of the comparison between their emotions, thoughts and tendencies towards their work and working environment (Yılmaz, 2009). It is determined that there are behavioural differences between employees who have high and low job satisfaction. The individuals with high job satisfactions are more motivated to work and the quality of their service is higher. There is a close correlation between low job satisfaction and factors such as underperformance, absenteeism, working environment that reinforces dissatisfaction, difficulties regarding the working team and institutional obstacles (Farrell, 1999; Severinsson and Hummelvoll, 2001).

Work-related stress and boredom can be seen in any profession. However, it is claimed that burnout is different from fatigue, frazzle and job dissatisfaction (Kavla, 1998; Izgar, 2000; Taşğın and Altınok, 2004). Moreover, burnout is a situation that is encountered more in professions that help and serve people directly such as, medicine, policing, nursing, psychological counselling, teaching etc (Dolunay, 2002). From this point of view, as accountants work in both the finance and service sectors, it is important if they experience burnout because of working conditions and whether their job satisfaction is at the desired level. An accountant is both the owner of a commercial enterprise and a person who serves other commercial enterprises that revolves around commercial and service business (Altan, 2004; Yılmaz and Alkan, 2006; Öğüt et al., 2007). Classically, accounting is described as a process used for measuring the financial data related to the economical activities of an organization and reporting them to the stakeholders (Altan, 2004). So the accountants are accountable to the state, public and third parties as well as owners of enterprises. In paralel with the developing technology, increasing number of professional diversity, economical conditions and social development, social responsibilities and professional functions of the accountants increased (Karasioğlu, 2001; Yılmaz and Alkan, 2006). By taking notice of these general responsibilities and living conditions of accountants, it was aimed to examine their professional burn out and job satisfaction levels. In accordance with this purpose, to determine differentiation of professional burn out and job satisfaction levels, sub-aims are determined as variable. The purpose of this research is created in this direction. Do the burnout and job satisfaction of accountants differ according to some variables? In line with this purpose, other sub-purposes are laid out below.

### **Sub-problems**

i) Do the job satisfaction and burnout levels of accountants

vary according to gender?

ii) Do the job satisfaction and burnout levels of accountants vary according to age?

iii) Do the job satisfaction and burnout levels of accountants vary according to workplace?

iv) Do the job satisfaction and burnout levels of accountants vary according to working region?

v) Do the job satisfaction and burnout levels of accountants vary according to working styles?

vi) Do the job satisfaction and burnout levels of accountants vary according to level of income?

vii) Do the job satisfaction and burnout levels of accountants vary according to workplace type?

## METHODS

### Research model

General survey model is used in this research. General survey models are the scanning arrangements on the whole universe which consisted of many elements or on a sample or a group from that universe in order to get a general idea of the universe (Karasar, 1991).

### Population and sample

The population of the research is formed by accountants in Turkey. Certified public accountants, trainee certified public accountants, independent accountants and accounting personnel are regarded as accountants. The sample of the research is composed of the accountants who perform their professions in the various regions of Turkey and they are chosen by using random component sampling method. Data collection was initiated in September, 2008 by sending data collection tools by post and e-mail and ended in June, 2009. In order to collect data, the researchers used the "Maslach burnout inventory" developed by Maslach and Jackson (1981), the "job satisfaction scale" invented by Hackman and Oldham (1980) and an "identity information questionnaire" prepared by the researchers as data collection tools. 1,494 people participated in the research and their answers to scales were assumed to be sincere and were evaluated for statistical analysis.

### Data collection tools

#### Maslach burnout inventory

Maslach burnout inventory, developed by Maslach and Jackson (1981), constitutes 22 items; 9 to evaluate the dimension of emotional burnout, 5 to evaluate the dimension of depersonalization and 8 to evaluate the dimension of decline of personal accomplishment feeling. The scale was adapted into Turkish by Ergin. While the original form of the scale is 7-point likert scale "never – a few times a year – once a month – a few times a month – once a week – a few times a week – everyday", the adapted form is 5-point likert scale "never – seldom – sometimes – usually – always" (Ergin, 1992). So the items are evaluated on a 5-point scale, from 0 to 4. Additionally, 3 separate points, each belonging to one dimension of burnout are obtained. High grades for emotional exhaustion and depersonalization dimensions and low grades for personal accomplishment dimension are accepted as a sign of burnout. The scale with 22 items of total, Maslach burnout inventory evaluates burnout at three sub-dimensions (Izgar, 2001; Dolunay, 2002; Sünbül, 2003; Çokluk, 2003; Taşgın and Altınok, 2004;

Ağaoğlu et al., 2004):

1) Emotional exhaustion subscale defines the emotions of being exhausted or overtaxed by the job or the profession of the individual and is composed of 9 items (1st, 2nd, 3rd, 6th, 8th, 13th, 14th, 16th and 20th items).

2) Depersonalization subscale defines the acting of individuals towards the people who they serve and support, devoid of emotion and without taking into consideration the fact that individuals are unique creatures and is composed of 5 items (5th, 10th, 11th, 15th and 22nd items).

3) Personal accomplishment subscale defines the emotions of competence and overcoming with success of an individual who works with people and is composed of 8 items (4th, 7th, 9th, 12th, 17th, 18th, 19th and 21st items).

Positive items are encountered in the sentences of the personal accomplishment subscale. Perceptions of competency and overcoming should be taken into account, as it tries to measure the perception of burnout. In this research, the data is scored in reverse order but at the stage of data analysis, the decline at the perception of personal accomplishment is regarded as burnout and the data is analysed and interpreted taking this into account.

### Job satisfaction scale

Job satisfaction scale was developed by Hackman and Oldham (1980) to be used in the evaluation of individuals about their jobs. The job satisfaction scale, used to measure the perception and evaluation of the individuals, is composed of 14 items and arranged in 5-point likert scale. The reliability and availability of the scale is tested by Hackman and Oldham (1980), using test-retest; the mean of the first application is found as 34.27 and the mean of the second as 34.71. That the means of these two applications are too close to each other is regarded as a sign of the reliability of the scale. In Turkey, Gödelek (1988) carried a research to measure the validity of the items of this scale, and observed that most of the items have significant correlations. The same result is obtained from the test-retest application (Güler, 1990). Sevimli and Işcan (2005) found the Cronbach alpha value in their research as 75. The scale can be applied to people from every educational level. The items of scale are scored from 1 to 5 as they are all positive. As all items of the scale are positive, any conversion in the scoring is out of question. There are 14 articles on the scale and 5 options for each of the articles. So, the highest point that can be obtained from the scale is 70, the lowest point is 14 and the point range is 56. Lower points indicate dissatisfaction, whereas higher points indicate satisfaction. Point range from 14 - 32 indicates low satisfaction, 33 - 52 indicates normal and 53 - 70 indicates high satisfaction.

### Data collection and analysis

Data collection tools used in the research is applied to accountants. Before the implementation, a website was constructed where all of the scales exist together. It was aimed to reach participants throughout Turkey. After the implementation, SPSS 13.0 software package was used for statistical analysis of the data obtained by scoring the scale. The data collected was explained with discussions and commentaries after it was analysed statistically.

## FINDINGS

Research findings and sub-problems developed in accordance with the purpose were tested respectively.

**Table 1.** Burnout sub-dimensions and job satisfaction points of the accountants according to gender variable.

	Gender	N	$\bar{X}$	Ss	F	P
Emotional exhaustion	Female	324	1.56	0.54	-2.068	*
	Male	1170	1.63	0.50		
Depersonalization	Female	324	1.53	0.53	-1.460	-
	Male	1170	1.58	0.49		
Personal accomplishment	Female	324	1.52	0.49	-1.021	-
	Male	1170	1.55	0.48		
Job satisfaction	Female	324	3.02	0.84	2.621	*
	Male	1170	2.89	0.77		

\*:  $P < 0.05$ ; -:  $P > 0.05$ .

The average point of the job satisfaction and burnout sub-dimensions of the accountants according to the gender variable is demonstrated in Table 1.

It can be observed in Table 1 that, according to gender variable among accountants, the emotional exhaustion level of men (which is one of the sub-dimensions of burnout) is significantly higher than for women. Job satisfaction level of women is significantly higher than that of men ( $P < 0.05$ ). In addition, there is no significant difference between men and women in terms of depersonalization and personal accomplishment ( $P > 0.05$ ).

Table 2 indicates that, the emotional exhaustion sub-dimension of the accountants between the ages of 31 and 35 is significantly higher than for the other age groups. The job satisfaction of accountants at the age of 25 and younger is significantly higher than the 31 – 35 and 41 and older age groups ( $P < 0.05$ ). There is no significant difference in terms of personal accomplishment and depersonalization ( $P > 0.05$ ).

Table 3 suggests that job satisfaction point averages of certified public accounting office and sworn-in certified public accounting office employees are significantly higher than employees in the accounting department of a company ( $P < 0.001$ ). There is no significant difference at burnout sub-dimensions ( $P > 0.05$ ).

Table 4 reveals that emotional exhaustion points of the accountants who live in Eastern and South-eastern Anatolia regions, Black Sea region and Central Anatolia region are significantly higher than the accountants who live in Aegean region. It can be also observed from Table 4 that depersonalization and personal accomplishment sub-dimensions points of accountants who live in Black Sea region and Central Anatolia region are higher than the accountants who live in Aegean region at a significant level ( $P < 0.05$ ). The highest job satisfaction points belong to the Aegean region. Additionally, the mean job satisfaction of accountants who live in Eastern and

South-eastern Anatolia regions is significantly low ( $P < 0.001$ ).

Table 5 indicates that the mean emotional exhaustion of accountants differs at a significant level ( $P < 0.01$ ). This differentiation shows that, at depersonalization and personal accomplishment sub-dimensions, the mean of the accountants who work in a partnership is significantly lower than the ones who are salaried or in their own office ( $P < 0.05$ ). Job satisfaction points of the accountants who work in a partnership are significantly higher than the others ( $P < 0.01$ ).

Table 6 indicates that burnout sub-dimensions points of accountants with a low level of income are higher than the ones with a significantly high level of income ( $P < 0.001$ ;  $P < 0.01$ ). Job satisfaction of accountants with a high level of income is higher than the ones with an average level of income, and the job satisfaction of the accountants with an average level of income is higher than the ones with a low level of income ( $P < 0.001$ ).

Table 7 reveals that accountants who work at a small accounting office experience emotional exhaustion and lack of personal accomplishment at a significantly higher level than those who work at an average accounting office, a large accounting office, an average company or a big company. Depersonalization sub-dimension levels of the employees who work in a small accounting office are also higher than the ones who work at other workplace types ( $P < 0.01$ ). Job satisfaction of the accountants who work in an average accounting office or a large accounting office is significantly higher. In addition, job satisfaction of the employees who work in an average company have a significantly low level of job satisfaction and the employees of a small company have the lowest significant level of job satisfaction ( $P < 0.001$ ). Table 8 suggests that, there is a negative correlation among job satisfaction and emotional exhaustion, depersonalization and personal accomplishment which are the sub-dimensions of burnout ( $P < 0.01$ ).

**Table 2.** Burnout sub-dimensions and job satisfaction points of the accountants according to age variable.

	Age	n	$\bar{X}$	Ss	F	P
Emotional exhaustion	25 and younger	318	1.58 <sup>b</sup>	0.52	2.454	*
	26 – 30	542	1.60 <sup>b</sup>	0.52		
	31 – 35	270	1.70 <sup>a</sup>	0.46		
	36 – 40	148	1.59 <sup>b</sup>	0.49		
	41 and older	216	1.58 <sup>b</sup>	0.50		
Depersonalization	25 and younger	318	1.55	0.51	2.175	-
	26 – 30	542	1.56	0.51		
	31 – 35	270	1.63	0.45		
	36 – 40	148	1.50	0.51		
	41 and older	216	1.52	0.50		
Personal accomplishment	25 and younger	318	1.52	0.48	2.291	-
	26 – 30	542	1.54	0.49		
	31 – 35	270	1.60	0.43		
	36 – 40	148	1.48	0.49		
	41 and older	216	1.49	0.48		
Job satisfaction	25 and younger	318	3.02 <sup>a</sup>	0.86	2.459	*
	26 – 30	542	2.91 <sup>ab</sup>	0.80		
	31 – 35	270	2.86 <sup>b</sup>	0.79		
	36 – 40	148	2.89 <sup>ab</sup>	0.68		
	41 and older	216	2.82 <sup>b</sup>	0.63		

There is no difference between the groups shown with the letter (a) and letters (ab) at the same column (-: P > 0.05).  
 There is no difference between the groups shown with the letter (b) and letters (ab) at the same column (-: P > 0.05).  
 There is a significant difference between the groups shown with the letter (a) and (b) at the same column (\*: P < 0.05).

**Table 3.** Burnout sub-dimensions and job satisfaction points of the accountants according to workplace variable.

	Working place	n	$\bar{X}$	Ss	F	P
Emotional exhaustion	Independent accounting office	366	1.65	0.52	10.144	-
	Certified public accounting office	572	1.65	0.49		
	Sworn-in certified public accounting office	42	1.56	0.51		
	Accounting department of a company	514	1.57	0.53		
Depersonalization	Independent accounting office	366	1.60	0.50	3.074	-
	Certified public accounting office	572	1.60	0.48		
	Sworn-in certified public accounting office	42	1.57	0.53		
	Accounting department of a company	514	1.50	0.52		
Personal accomplishment	Independent accounting office	366	1.57	0.48	4.020	-
	Certified public accounting office	572	1.57	0.46		
	Sworn-in certified public accounting office	42	1.53	0.48		
	Accounting department of a company	514	1.48	0.50		

## DISCUSSION AND CONCLUSION

This research aimed at determining whether burnout and

job satisfaction levels of accountants differ according to some variables. Some researchers emphasized that burnout is an internal psychological experience including

**Table 3.** Continued.

Job satisfaction	Independent accounting office	366	2.90 <sup>ab</sup>	0.72	3.209	***
	Certified public accounting office	572	3.03 <sup>a</sup>	0.74		
	Sworn-in certified public accounting office	42	3.01 <sup>a</sup>	0.82		
	Accounting department of a company	514	2.78 <sup>b</sup>	0.85		

\*\*\*:  $P < 0.001$  -:  $P > 0.05$ ; a, b: The differences between the averages that are shown with different letters at the same column are significant ( $P < 0.001$ ).

**Table 4.** Burnout sub-dimensions and job satisfaction points of the accountants according to working region variable.

	Regions	n	$\bar{X}$	Ss	F	P
Emotional exhaustion	Mediterranean region	196	1.60 <sup>ab</sup>	0.49	2.999	*
	Eastern and South-eastern Anatolia regions	150	1.66 <sup>a</sup>	0.53		
	Aegean region	214	1.53 <sup>b</sup>	0.54		
	Central Anatolia region	348	1.68 <sup>a</sup>	0.48		
	Marmara region	454	1.58 <sup>ab</sup>	0.53		
	Black Sea region	132	1.66 <sup>a</sup>	0.46		
Depersonalization	Mediterranean region	196	1.54 <sup>ab</sup>	0.48	2.905	*
	Eastern and South-eastern Anatolia regions	150	1.59 <sup>ab</sup>	0.51		
	Aegean region	214	1.48 <sup>b</sup>	0.52		
	Central Anatolia region	348	1.62 <sup>a</sup>	0.47		
	Marmara region	454	1.53 <sup>ab</sup>	0.54		
	Black Sea region	132	1.63 <sup>a</sup>	0.44		
Personal accomplishment	Mediterranean region	196	1.51 <sup>ab</sup>	0.46	2.259	*
	Eastern and South-eastern Anatolia regions	150	1.55 <sup>ab</sup>	0.49		
	Aegean Region	214	1.47 <sup>b</sup>	0.50		
	Central Anatolia region	348	1.59 <sup>a</sup>	0.45		
	Marmara region	454	1.51 <sup>ab</sup>	0.51		
	Black Sea region	132	1.60 <sup>a</sup>	0.41		
Job satisfaction	Mediterranean region	196	2.98 <sup>ab</sup>	0.77	4.864	***
	Eastern and South-eastern Anatolia regions	150	2.72 <sup>c</sup>	0.66		
	Aegean region	214	3.02 <sup>a</sup>	0.83		
	Central Anatolia region	348	2.80 <sup>bc</sup>	0.79		
	Marmara region	454	2.96 <sup>ab</sup>	0.78		
	Black Sea region	132	2.97 <sup>ab</sup>	0.78		

\*:  $P < 0.05$ ; \*\*\*:  $P < 0.001$ ; a, b, c: The differences between the averages that are shown with different letters at the same column are significant ( $P < 0.001$ ;  $P < 0.05$ ).

individuals' expectations and perceptions (Gökçakan and Özer, 1999; Pines and Aranson, 1988; Taşgün and Altınok, 2004; Tümkaya, 1999) and defined it as a developing desperation as a reaction to stress and dissatisfaction, chronic fatigue and attitude towards their work (Cherniss, 1980; Freudenberg, 1974; Maslach and Jackson, 1981). Therefore, individuals who experience burnout suffer from chronic fatigue, feel alienated from

their work and have the idea that they are incompetent at their work (Leiter and Maslach, 1988).

Job satisfaction is defined as individuals' having positive feelings about their work, being happy and their emotional bonds with their work (Bodur and Güler, 1997; Locke, 1983; Karlıdağ et al., 2002; Kuzgun, 2000; Rode, 2004; Yılmaz, 2009). This research reveals that male accountants experience emotional exhaustion which is a

**Table 5.** Burnout sub-dimensions and job satisfaction points of the accountants according to working style variable.

	Working style	n	$\bar{X}$	Ss	F	P
Emotional exhaustion	Own office	410	1.66 <sup>a</sup>	0.49	4.902	**
	Partnership	90	1.48 <sup>b</sup>	0.45		
	Wage employee	994	1.60 <sup>a</sup>	0.52		
Depersonalization	Own office	410	1.61 <sup>a</sup>	0.50	4.102	*
	Partnership	90	1.45 <sup>b</sup>	0.44		
	Wage employee	994	1.55 <sup>ab</sup>	0.51		
Personal accomplishment	Own office	410	1.58 <sup>a</sup>	0.47	4.097	*
	Partnership	90	1.42 <sup>b</sup>	0.42		
	Wage employee	994	1.53 <sup>ab</sup>	0.49		
Job satisfaction	Own office	410	2.83 <sup>b</sup>	0.60	7.406	**
	Partnership	90	3.18 <sup>a</sup>	0.67		
	Wage employee	994	2.92 <sup>b</sup>	0.85		

\*:  $P < 0.05$ ; \*\*:  $P < 0.01$ . a, b: The differences between the averages that are shown with different letters at the same column are significant ( $P < 0.01$ ;  $P < 0.05$ ).

**Table 6.** Burnout sub-dimensions and job satisfaction points of the accountants according to level of income variable.

	Level of Income	n	$\bar{X}$	Ss	F	P
Emotional exhaustion	Low	502	1.70 <sup>a</sup>	0.52	11.497	***
	Average	944	1.58 <sup>ab</sup>	0.50		
	High	48	1.46 <sup>b</sup>	0.50		
Depersonalization	Low	502	1.63 <sup>a</sup>	0.51	8.194	***
	Average	944	1.53 <sup>ab</sup>	0.50		
	High	48	1.47 <sup>b</sup>	0.50		
Personal accomplishment	Low	502	1.60 <sup>a</sup>	0.49	6.671	**
	Average	944	1.51 <sup>ab</sup>	0.47		
	High	48	1.42 <sup>b</sup>	0.48		
Job satisfaction	Low	502	1.58 <sup>c</sup>	0.73	82.073	***
	Average	944	3.05 <sup>b</sup>	0.74		
	High	48	3.55 <sup>a</sup>	0.83		

\*\* :  $P < 0.01$ ; \*\*\*:  $P < 0.001$ . a, b, c: The differences between the averages that are shown with different letters at the same column are significant ( $P < 0.001$ ;  $P < 0.01$ ).

sub-dimension of burnout more than female employees. There is no significant difference in terms of other sub-dimensions of depersonalization and personal accomplishment and job satisfaction of female employees is higher than for male employees.

According to these results, it can be claimed that, female accountants develop more positive thoughts and are happier with their work than male employees. Some

research on burnout emphasize that there is no significant correlation between gender and burnout (Tatlici and Kırımoğlu, 2008; Gençay, 2007; Dolunay, 2002; Polatçı and Ardiç, 2008; Aşan and Erenler, 2008). Some researchers claim that there is a significant correlation between burnout and gender (Ağaoğlu et al., 2004; Aktuğ et al., 2006; Özer et al., 2007; Gold et al., 1991; Otacioğlu, 2008a; Aktuğ et al., 2006). This difference

**Table 7.** Burnout sub-dimensions and job satisfaction points of the accountants according to workplace type variable.

	Working place definition	n	$\bar{X}$	Ss	F	P
Emotional exhaustion	A small accounting office	278	1.73 <sup>a</sup>	0.49	3.892	**
	An average accounting office	576	1.58 <sup>b</sup>	0.50		
	A large accounting office	130	1.59 <sup>b</sup>	0.50		
	A small company	48	1.66 <sup>ab</sup>	0.54		
	An average company	286	1.57 <sup>b</sup>	0.53		
	A large company	176	1.60 <sup>b</sup>	0.53		
Depersonalization	A small accounting office	278	1.68 <sup>a</sup>	0.47	3.635	**
	An average accounting office	576	1.54 <sup>b</sup>	0.50		
	A large accounting office	130	1.54 <sup>b</sup>	0.48		
	A small company	48	1.55 <sup>b</sup>	0.55		
	An average company	286	1.52 <sup>b</sup>	0.51		
	A large company	176	1.55 <sup>b</sup>	0.53		
Personal accomplishment	A small accounting office	278	1.64 <sup>a</sup>	0.46	3.595	**
	An average accounting office	576	1.51 <sup>b</sup>	0.74		
	A large accounting office	130	1.51 <sup>b</sup>	0.44		
	A small company	48	1.54 <sup>ab</sup>	0.54		
	An average company	286	1.50 <sup>b</sup>	0.49		
	A large company	176	1.52 <sup>b</sup>	0.51		
Job satisfaction	A small accounting office	278	2.76 <sup>bc</sup>	0.68	15.060	***
	An average accounting office	576	3.08 <sup>a</sup>	0.71		
	A large accounting office	130	3.07 <sup>a</sup>	0.83		
	A small company	48	2.49 <sup>d</sup>	0.68		
	An average company	286	2.72 <sup>c</sup>	0.86		
	A large company	176	2.91 <sup>ab</sup>	0.86		

\*\* : P < 0.01; \*\*\* : P < 0.001. a, b, c, d: The differences between the averages that are shown with different letters at the same column are significant (P < 0.001; P < 0.01).

**Table 8.** Correlations between the job satisfaction and the burnout sub-dimensions.

	Emotional exhaustion	Depersonalization	Personal accomplishment
Job satisfaction r	-0.42**	-0.36**	-0.36**

\*\* : P < 0.01.

between research can be clarified as gender is not a factor that can be effective in burnout on its own, but it can be effective with other factors, such as internal and psychological factors, physical and social environment.

In this research, personal accomplishment and depersonalization sub-dimension levels of accountants do not differ according to age. However, accountants between the ages 31 and 35 experience emotional exhaustion more than other age groups. Topaloğlu et al. (2007) emphasized in their research that the age variable does not affect burnout levels. Job satisfaction of accountants who are aged 25 or younger is higher than

for other age groups, so it can be claimed that employees of this age group are happier in their work. According to this result, the fact that the job satisfaction of the employees of this age group is higher than the others can be explained as these individuals establish an emotional bond with their work and expect that they can overcome the difficulties in their work.

It is determined with this research that job satisfaction for accountants who work in a certified public accounting office or a sworn-in certified public accounting office is significantly higher than for employees who work in the accounting department of a company. However, burnout

syndrome does not differ according to workplace variable. It is an important finding that job satisfaction differs according to the workplace variable although burnout does not. That the job satisfaction of employees of a company is lower than for other workplace types can mean that the office conditions of these employees do not provide sufficient job security and income and employee roles are uncertain. The literature review reveals that the organization of the workplace, expectations, individuals' wage conditions and whether the workplace is managed professionally are all factors that affect job satisfaction. Such explanations can be encountered in some research (Polatçı and Ardıç, 2008; Aşan and Erenler, 2008; Heler et al., 2002; Keser, 2005; Öztürk and Deniz, 2008; Başaran, 2000; Siegal and McDonald, 2003).

This research found that both burnout and job satisfaction levels of accountants differ significantly according to their working regions in Turkey. According to the findings of the research, the emotional exhaustion score of accountants who live in the Aegean region is lower than for those who live in the Black Sea region, Eastern, South-eastern and Central Anatolia regions. In other words, employees who live in the Aegean Region establish emotional bonds and develop positive thoughts more than employees who live in other regions. It is important and necessary that this situation is examined in a detailed manner and in other dimensions in other research. Another important finding of this research is that job satisfaction for accountants who live in the Aegean region is higher than that of employees who live in other regions. Moreover, job satisfaction of employees who live in the Eastern and South-eastern Anatolia Regions is lower than the ones who live in other regions. As no similar research is encountered, comparison of the findings is not done but supported with the scientific literature. It can be claimed, according to the findings of this research, that job satisfaction is higher for employees who live in a region with a higher standard of living and they experience the process naturally, without developing exhaustion towards their work. Research findings reveal that the level of income variable affects the level of burnout. In other words, accountants who think that their level of income is low, experience burnout syndrome at a higher level for all three sub-dimensions; emotional exhaustion, depersonalization and personal accomplishment. This means that income expectation is an important factor that affects burnout (Otacıoğlu, 2008b; Toplaoğlu and Yavuz, 2007; Izgar, 2000). Another important factor that affects burnout is approval of the profession in society and approval from their superiors (Baysal and Girgin, 2005; Topaloğlu and Yavuz, 2007; Cemaloğlu and Erdemoğlu-Şahin, 2007). Another important finding of the research is that a high level of income is a factor that affects job satisfaction in a positive way. Accordingly, it can be claimed that job satisfaction of employees who think that their level of income is high, is higher than for others. On the other hand, a negative

correlation between job satisfaction and burnout is seen when the interaction between the measuring instruments used as the data collection tools for this research is examined. In other words, job satisfaction of the employees who experience fewer sub-dimensions of burnout is higher. In consideration of these research findings, it can be suggested that precautions should be taken to avoid burnout in order to provide job satisfaction. To accomplish this, contributions can be made both on the internal factors and the cognitive perceptions of the individuals and external factors such as approval, respect, wage, rewarding and physical conditions can be improved. It is hoped that this research will offer an insight into other researches and be a basis for them.

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