

An Examination of the Relationship between Occupational Burnout and Mental Health in Accountants

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ABSTRACT

This study aims at examining the relationship between occupational burnout and mental health in accountants. The research method is descriptive-correlational. The statistical population is all accountants, with an unlimited number, and based on the Morgan table, 384 people were randomly selected as a sample. A questionnaire was used to collect data. Pearson correlation and regression were used to analyze the data. A significant level of $P < 0.05$ was considered for all analyzes. The results of the correlation analysis showed that there is a significant positive correlation between occupational burnout and mental health. However, a higher score on the Mental Health Questionnaire scale indicates the participants' low mental health status. Occupational burnout was also able to predict mental health.

KEYWORDS: audit; mental health; occupational burnout; productivity

INTRODUCTION

Accounting is an essential business that the slightest mistake may cause permanent financial losses. On the other hand, if you are a thoughtful and skilled accountant, you can increase the profit and mainly contribute to increasing the profit in the long term. One of the most critical resources of any organization is human resources, the people with countless needs who, if their needs are met and have sufficient motivation, will use their talent and skills in the organization's services. Organizational success and progress also depend on its human resources (Rashidi et al., 2012). What is significant today is that many organizations face the risk of reducing their employees' productivity and effectiveness or may lose them. The leading cause of occupational burnout is enduring stress at work for a long time. In an organization, the organization structure may be designed with much complexity, focus, and formality, so these can cause disinterest in work, the inconsistency of the specialty or profession in which the person is working, a job beyond capacity and talent, and lead to occupational burnout (Farajpour, 2001). Occupational burnout is defined as a decrease in a person's ability to adapt to stressors and a syndrome consisting of emotional exhaustion, depersonalization, and decrease self-sufficiency for those who perform some form of human service. Exhaustion is the main characteristic of occupational burnout and the main feature of this complex syndrome. When people describe their own or others' occupational burnout experience, they often refer to the experience of exhaustion. Exhaustion indicates the amount of stress in the phenomenon of occupational burnout, but this dimension has been unable to determine the relationship with the job. In recent decades, the advancement of technology and industry has brought a wave of stress that has reduced society's health. Stress affects human activities in various fields, such as psychological, physical, and family fields. In recent years, psychologists have shown interest in studying and

researching a phenomenon called occupational burnout and have conducted numerous studies in this field. Occupational burnout is a type of mental burnout associated with pressures or stress related to work and the workplace; In other words, occupational burnout is a delayed response to chronic emotional and interpersonal stressors in the workplace. One of the best ways to deal with job stress and prevent occupational burnout is to use effective methods to deal with these pressures (Karimi Darmian et al., 2014).

Physical and mental exhaustion caused by stress motivates people to try to reduce their stress. Because people use coping activities to neutralize or reduce stress, coping activities are done to reduce people's assessment of the extent of this inconsistency. Therefore, the process of controlling the perceived inconsistency between the necessities and resources of a stressful situation is called coping (Mirzaei et al., 2006). Occupational burnout affects various characteristics of employees, including mental health and quality of working life.

Health is one of the basic needs of human beings that plays a vital role in sustainable development. Although the health of the body was considered health, with the advancement of science and reaching an acceptable level of physical health and fighting against many diseases, human beings have paid attention to other aspects of health, including mental health. This organization defines mental health as "a state of complete physical, mental, and social health (not the absence of disease or disability)" (Behrad, Kalantari, and Rumi, 2015). Mental health is also defined as a positive feeling about the person, the world around them, where they live, those around them (especially given their responsibility to others), how they adjust to their income and knowing their time and place. Now, according to the emphasis of the World Health Organization and the religion of Islam on the relationship between movement and health and the abundant evidence that shows people's health is exposed to many threats, therefore promoting the general health of the workplace is one of the most important aspects of resource development in organizations (Arnio et al., 2002). healthy, thoughtful, and creative human resources must be used first to grow in all fields. It seems that physically and mentally healthy human resources in educational, service and economic institutions significantly increase individual and organizational productivity. On the other hand, the concept of quality of working life is related to a philosophy in organizations that wants to increase employees' dignity (Rosell, 1995). Considering the sensitivity of accounting and the known effects of stress on general health and the importance of employees' physical and mental health, the present study was conducted to investigate the relationship between occupational burnout and mental health in accountants.

METHODOLOGY

The research method was descriptive-correlational. The statistical population was all accountants, with an unlimited number, and 384 people were randomly selected as a sample based on the Morgan table. In Conducting the research, after providing a preliminary explanation about the measurement tool and the purpose of the test, answering the tests for participants was described in detail. Regarding ethical considerations, after obtaining the consent and giving the necessary information, they were assured that the information received will be used only in this research and will be protected against any abuse. The following questionnaires were used to measure the variables.

Maslach burnout inventory: This questionnaire is the most common tool for measuring occupational burnout. This test, developed by Maslach (1981), has twenty-two items and measures emotional exhaustion, depersonalization, and lack of self-sufficiency in the context of occupation. This questionnaire has 25 questions with a scale (1-5) from very low to very high. The minimum score is 25, the maximum score is 125, and the average is 75. A higher score equals greater occupational burnout, and a lower score equals less occupational burnout. In a study on 420 people (96% female and 31% male), Maslach and Jackson (1981) applied Cronbach's alpha method and calculated the questionnaire's internal consistency for the frequency of 0.83 and intensity 0.84.

General Health Questionnaire (GHQ): This questionnaire was developed in 1972 by Goldberg. Its short-form includes 28 items and four sub-scales, including physical symptoms, anxiety and sleep disorders, social dysfunction, and depression. In studies conducted by Chan (1983) in China and Abbas Hooman (1997) in Iran, the internal consistency coefficient of the test using Cronbach's alpha method was 85% and 83% (Mirnait, 2008). To determine the construct validity, Abbas Hooman used factor analysis by the principal component method with varimax rotation. The result of these calculations indicates that the test includes four significant and essential factors. Also, the criteria estimated by the correlation coefficient of the questionnaire was 82%. Pearson correlation and regression were used to analyze the data. A significant level of $P < 0.05$ was considered for all analyzes.

RESULTS

The results of the Kolmogorov-Smirnov test are presented in Table 1. The results of this test showed that the data distribution was normal ($p > 0.05$).

Table 1: Descriptive statistics of research variables

Variable	Mean	Std.	K-S Z	p
Mental health	33.84	4.55	0.09	0.57
Occupational burnout	124.35	15.25	0.12	0.64

Table 2 shows that the distribution of auditors by gender shows that 243 were male, and 141 were female.

Table 2: Number and percentage of subjects by gender

Gender	Frequency	Percentage frequency
Female	243	0.63
Male	141	0.37
Total	384	0.100

Table 3 shows the distribution of the subjects by education, according to which 168 people had a bachelor's degree, 174 had a master's degree, and 42 had a Ph.D.

Table 3: Number and percentage of subjects by education

Education	Frequency	Percentage frequency
Bachelor	168	0.43
Master	174	0.45
Ph.D.	42	0.12
Total	384	0.100

The correlation analysis results showed a significant positive correlation between occupational burnout and mental health (Table 4). However, a higher score on the Mental Health inventory scale indicates the participants' low mental health status.

Table 4. Correlation between research variables

		Mental health
Occupational burnout	r	-0.48
	p	0.001

Regression was used to predict mental health by occupational burnout. The regression analysis results in Table 5 show that the chi-square statistic is 35.5 which is less than 5% at the significance level, so the independent variables impact the dependent variable and indicate a good fit. The coefficient of determination of the model is 0.23, which shows that the independent variable of logistic regression explains 23% of the dependent variable's changes. According to the Wald statistics and its significance level, the occupational burnout variable is significant at the error of 5%. The negative coefficient of occupational burnout indicates its negative relationship with the mental health of accountants; on the other hand, the more the occupational burnout, the less the mental health.

Table 5. Summary of regression analysis

Variable	B	Standard error	Wald statistics	Significance level
Intercept	-0.25	0.74	0.038	0.084
Occupational burnout	0.064	0.17	0.23	0.14
Chi-square statistics (significance level):			The coefficient of determination of the model:	
35.5			0.23	

CONCLUSION

The study aims at examining the relationship between occupational burnout and mental health in accountants. The correlation analysis results showed a significant positive correlation between occupational burnout and mental health. However, a higher score on the Mental Health inventory scale indicates the participants' low mental health status. Occupational burnout was also able to predict mental health. These findings are consistent with the results of Hosseini et al. (2015), Fayyaz Bakhsh et al. (2015), Heidari et al. (2014). For example, Hosseini et al. (2017) showed a significant negative relationship between occupational burnout and nurses' job performance. Fayyazbakhsh et al. (2016) showed a significant relationship between occupational burnout and general health; In this way, the more occupational burnout, the less the general health. Heidari et al. (2014) investigated the relationship between occupational burnout syndrome and mental health in Vali Asr Hospital's medical staff in Borujen. The findings showed that most subjects felt a severe lack of personal success, were suspected of psychological disorders, and a minority reported severe emotional exhaustion. More than two-thirds of the subjects showed a mild level of depersonalization. Also, an inverse relationship between occupational burnout was observed with mental health in all dimensions. Therefore, according to the theoretical foundations and results, it can be concluded that accountants who suffer from exhaustion are in low general health status. Therefore, it can be concluded that occupational burnout at various levels causes physical and mental disorders in accountants. This, in turn, reduces their efficiency.

Success also requires a unique ability and talent that careful and regular planning to guide people's careers is a valuable help for increasing society's efficiency and economic prosperity and leads to greater satisfaction and success in individual efficiency. The importance and crucial role of work in various aspects of human life are evident because work and providing living expenses are directly related to physical and mental health and satisfy many immaterial needs (Nairi, 2000). Although the profession itself leads to the mental and physical health of the employed relative to the unemployed, it can be a source of stress as the word "profession" has been traditionally associated with responsibility, anxiety, pain, effort, slavery, and punishment. (Klossen et al., 1993). The job's constructive role depends on the suitability of the characteristics of the job and the employee and feeling valued, efficiency, and capability of the employee. Success is defined as a person's sense of efficiency and ability to do their job (Shafiabadi, 1992). Different occupational and organizational stress sources such as job, organizational role, career development, occupational relationships, organizational structure and climate, family-work, may lead to different psychological reactions, one of which is occupational burnout (Stora, 1998).

In recent decades, significant advances in technology and industry have brought a wave of stress that has reduced general health. Stress adversely affects human activities in various fields, such as psychological, physical, and

family. Decreased production, occupational dissatisfaction, increased accidents and errors, and decreased general health are among the stress symptoms. Although many jobs are associated with stress, people in these professions know how to deal with stressful situations. Despite the stressors they face daily, they know how to avoid the harmful effects of these stimuli. However, some people do not have the necessary ability to deal with or escape from stressors and are always exposed to them (Mohammadzadeh et al., 2016). According to the research results, it is suggested that managers of public sector organizations take measures to reduce the occupational burnout of accountants.

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