



From Stressed Out to Burnout – Understanding the Differences, Effects and Solutions

By Joshua Herbold and Casey McNellis

Your heart races. Your palms sweat. Your pupils dilate so you can take in more of the information around you. Your body pumps more sugar and fat into the blood stream, getting your muscles ready for action. What’s causing all of this? Are you being chased by a grizzly bear? Not even close. *You’re a CPA, and you’ve got work to do!*

When non-accountants consider the work of accountants, two themes likely emerge: stress and taxes. While many CPAs don’t specialize in the latter, everyone most certainly experiences the former. In a survey of 101 CPAs from a western state (68 percent from public practice, 32 percent from private industry, nonprofit and government) clearly shows that stress exists in all areas of our profession. In fact, using a common psychological measure of stress (the Perceived Stress Scale; see Cohen et al. 1983, in *Journal of Health and Social Behavior*), CPAs in the survey report a higher perceived level of stress than even law enforcement officers¹.

Stress often leads to burnout, which is generally considered to be a precursor to job turnover. According to human resource experts, the accounting and auditing profession ranks sixth among all jobs for turnover (being beaten out for high turnover only by fast-food workers, low-level retail jobs, meter readers, nurses and child care workers) (see K. Gerencher 2005, in *MarketWatch*). This article explores the relation between stress and burnout for CPAs, and gives advice on how to reduce both.

Stress vs. Burnout

Oftentimes, the term “burnout” is considered synonymous with “stress;” however, these two phenomena are not the same. Stress is generally associated with having too many responsibilities in too short of a timeframe; burnout is a progressive condition that originates with stress, but materializes with emotional exhaustion and eventually results in detachment from, and cynicism towards, others

and diminished sense of satisfaction from daily activities (Maslach, Schaufeli, and Leiter 2001, in the *Annual Review of Psychology*).

While stress, at lower, more manageable levels, has the potential to produce positive and functional workplace outcomes, burnout is completely dysfunctional, associated with poor health and workplace discord (see Cordes and Dougherty 1993 in the *Academy of Management Review*). When asked to assess their current level of stress among five categories (see Table 1), the majority of the CPAs surveyed (92 percent) acknowledged some form of stress, but approximately 50 percent of the participants (categories 3-5) reported symptoms beyond occasional stress that resemble burnout. Furthermore, 75 percent of the respondents fell between the second and third categories, the juncture at which burnout symptoms begin to emerge. The results highlight the gradual progression of burnout symptoms and imply that many professionals operate at stress levels on the brink of the exhaustion stage that, if not properly managed,

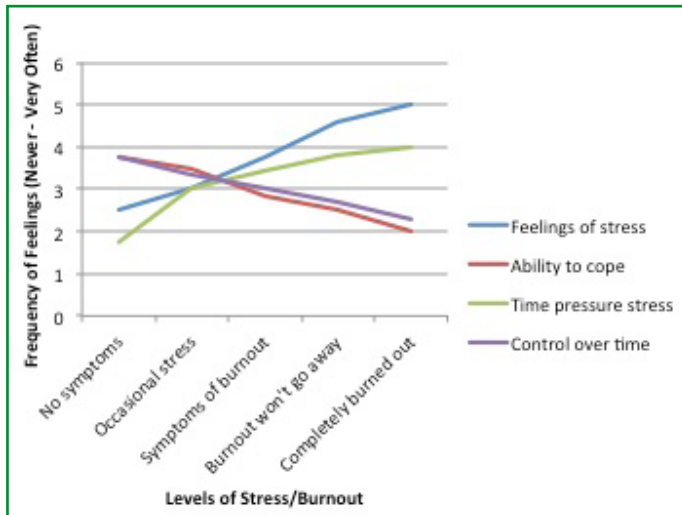
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Table 1. Percentage of Participants by Category

Category*	%
1. I enjoy my work. I have no symptoms of burnout	8%
2. Occasionally I am under stress, and I don’t always have as much energy as I once did, but I don’t feel burned out.	42%
3. I am definitely burning out and have one or more symptoms of burnout, such as physical and emotional exhaustion.	33%
4. The symptoms of burnout that I’m experiencing won’t go away. I think about frustration at work a lot.	10%
5. I feel completely burned out and often wonder if I can go on. I am at the point where I may need some changes or may need to seek some sort of help.	7%

*The five categories are from Rohland, Kruse, and Rohrer (2004) in *Stress and Health*

Figure 1. Causes of Burnout



could lead to adverse results. The feedback of the survey respondents not only asserts the existence of strain among accountants, but also reveals major negative implications that may result from unmanaged stress.

The Burnout Profile

While the factors that lead to burnout vary greatly across individuals, Figure 1 highlights a few key factors of the work environment that are associated with the dysfunction.

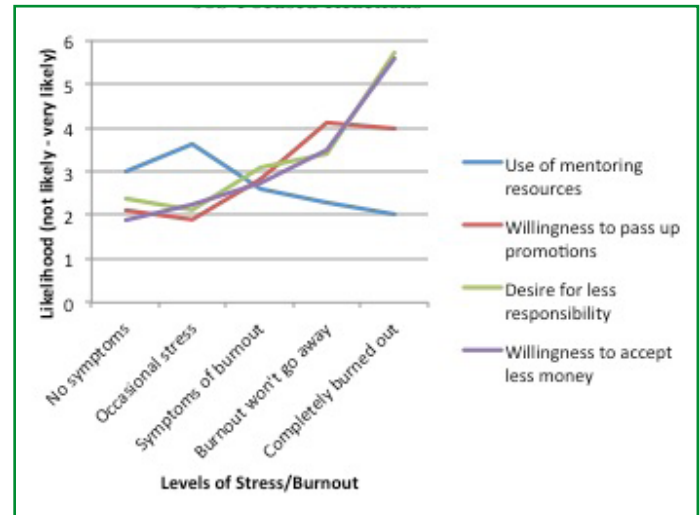
Excessive stress. Because burnout, by definition, originates with stress, it comes as no surprise that respondents towards the higher end of the burnout scale experienced stress more frequently. Participant responses revealed that this increased stress is associated with many stressors acknowledged within the profession, including time pressure.

Loss of control. The heightened time pressure that exists with burnout symptoms is especially relevant, as deadline intensity is a phenomenon partially imposed by the demands of the job. Accordingly, accounting professionals' schedules often fall victim to the actions of others, resulting in a loss of control over perhaps the most salient factor in the environment: time. As the figure indicates, the professionals surveyed felt less control over their time when symptoms of burnout were present.

Mismatches. Another key driver of burnout is the mismatch between an individual's work environment and that same individual's ideal employment setting. Put another way, burnout is the result of stress that exceeds an individual's ability to cope. To the extent that stressors resulting from the aforementioned work environment are manageable, the mismatches are decreased.

As Figure 1 illustrates, professionals who experienced fewer symptoms of burnout also reported a relatively greater ability to cope with stress. As symptoms of burnout increased, however, coping perceptions dipped well below stress levels. This pattern reveals a more complete picture of the relationship between stress and burnout, and implies that with the onset of burnout symptoms, individuals operate not only with higher levels

Figure 2. Job-Focused Reactions



of stress, but perhaps more disturbing, also a greater sense of helplessness in dealing with the stress.

Implications for Accounting Practice

Ultimately, success in the practice of accounting is derived from a formula that is contingent upon two relationships: 1) professional-to-career and 2) professional-to-client. Both interactions are at odds with job burnout.

Reactive career management. Very simply, professional success requires a healthy relationship between the professional and his/her career. This relationship is naturally defined by complexities and opportunities that are ripe within the profession, compelling professionals to engage in proactive career management with the effective and efficient use of available resources. In responding to the stressors of the work environment, professionals reporting burnout symptoms were more likely to accept less money and/or pass up promotions to achieve lower levels of responsibility (see Figure 2).

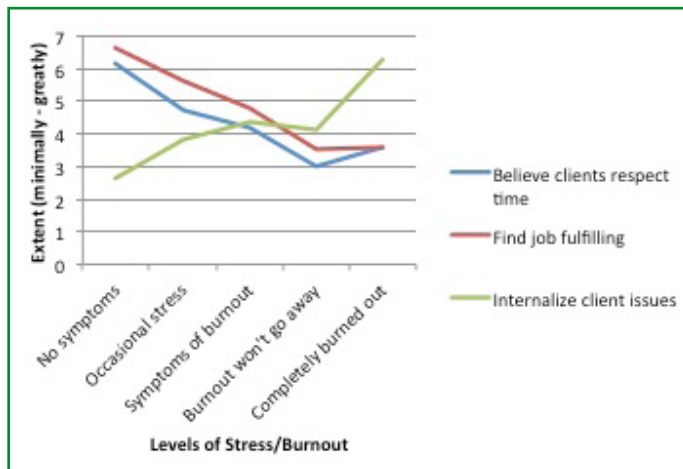
While these results, in isolation, are not necessarily indicative of dysfunctional behavior, these individuals were also less willing to employ the guidance of a mentor and had less desire for management to provide motivation to employees and to foster a deeper sense of purpose in the work performed. The aspiration for less responsibility, when juxtaposed with the lack of mentor interaction and the diminished yearning for greater purpose, highlights a sentiment of resignation in workplace activities.

Intuitively, the profession operates most effectively when those who comprise the practice are functioning at their best. Such reactive career management illustrates a non-optimal interaction in professionals' relationship with their careers, thus holding dire implications not only for personal health, but also for firm success.

Diminished client service. The stability of the professional-client relationship rests firmly on professionals' ability to deliver

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Figure 3. Burnout Effects on Job Satisfaction and Client Service



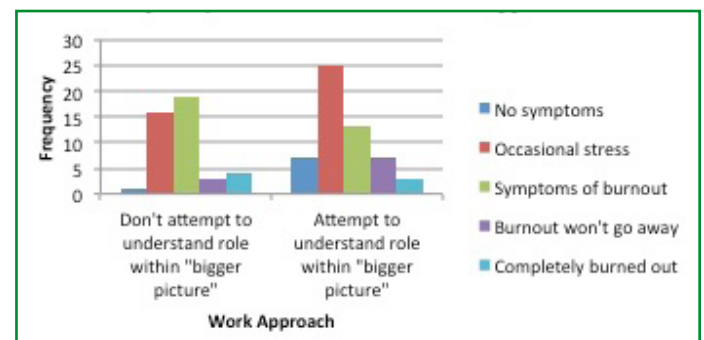
quality client services. The successful rendering of client service requires professionals to approach engagements with appropriate levels of effort, competence and objectivity; but it also compels them to promote a positive working relationship with client personnel. Feelings of cynicism or detachment, which generally occur after the onset of emotional exhaustion, potentially constrain a professional's ability to approach client service with the requisite healthy attitude. Professionals who reported more burnout symptoms in the survey also internalized client work issues to a greater extent (see Figure 3).

While such internalization may be inevitable in accounting work, it should be matched with an equal or greater perception that clients appreciate and respect the efforts that professionals devote to their (client) concerns. However, these same professionals – the ones reporting higher degrees of burnout – perceived that clients generally did not respect their time. As the figure indicates, these perceptions become increasingly deficient relative to internalization when burnout symptoms exist (categories 3-5), effectively implying another relationship imbalance, and thus a significant degree of detachment in the professional-client relationship. The danger of this interaction lies in the resulting negative attitudes that may be directed towards the primary driver of firm success: client relationships.

Managing the Issue

When it comes to reducing stress, the conventional wisdom in the profession seems to go as follows: Simply go to work for a smaller accounting firm or look to private industry. Indeed, a quick review of practitioner and academic articles on the stressors of the profession indicates substantial attention devoted to the perceptions of those working for the largest accounting firms or those within commuting distance of major metropolitan areas. However, the current survey was administered in a region with no major cities and a minimal Big 4 presence, and thus the results effectively highlight that dangerous levels of stress exist even in the most unsung areas of the accounting environment. Accordingly, the following paragraphs discuss stress management techniques for all walks of the profession.

Figure 4. Propensity for Burnout Across Work Approaches



The Physiological Perspective

Understand how stress works. While the aforementioned results point to dire consequences stemming from burnout symptoms, a general consensus among researchers and clinicians is that dysfunctional stress can be prevented. Understanding how stress works is the first step. Even though most of the stressors in accounting don't require great physical feats to overcome, the human body has evolved to react to stress in a physical way. In stressful situations, the body's sympathetic nervous system kicks into action. The sympathetic nervous system is part of the autonomic nervous system, which regulates things like heart rate and breathing – and, as the name implies, does so automatically, without any conscious effort on the part of the individual. In response to stress, the sympathetic nervous system efficiently and automatically prepares the body for action by increasing muscle strength and readiness, decreasing blood clotting time, increasing heart rate, increasing sugar and fat levels in the blood, dilating pupils, increasing perspiration and increasing mental activity.

Take the stairs! Due to the physiological connection to stress, nearly every article about coping with stress mentions regular exercise as one of the top stress-relieving strategies. In the past, researchers thought that regular exercise alleviated stress through the release of endorphins in the brain. However, more recent research shows that exercise actually gives the body a chance to "practice" dealing with stress. The brain and body don't differentiate between different types and causes of stress, so stressing the body physically with exercise trains the same sympathetic nervous system that kicks into action with the onset of workplace stress. Less exercise means that the body is less efficient in responding to stress. Interestingly, those in the survey experiencing burnout were less likely to engage in regular exercise activities.

Mental Processing

Breathe! The other main category of stress-relieving activities involves taking time for the "thinking brain" to overcome the reaction of the autonomic nervous system. In sports, many coaches suggest taking "focus breaths," which simply involve breathing in for four counts, holding the breath for four counts, then breathing out for four counts. Because the physiological response to stress is automatic and fast, focus breaths give the conscious brain time to kick in.

Understand the bigger picture. While professionals in the midst of job burnout reported that certain mental processing activities are not fruitful avenues for management to explore in combating workplace



issues, research suggests otherwise. One particular study found that public accountants who possessed the ability to find a sense of purpose, and thus see the “bigger picture” in stressful events, reported lower levels of exhaustion (see Law *et al.* 2008 in *Advances in Accounting Behavioral Research*).

When asked about the extent to which they attempt to understand the relationship between their job role and the “bigger picture,” 60 percent of respondents in the current survey who scored below the median (i.e., generally don’t attempt to understand their role within the bigger picture) reported some level of burnout (see Figure 4). For those at or above the median, only 42 percent experienced burnout symptoms. Interestingly, the level of stress frequency was not statistically different among the two groupings, ultimately implying that those at or above the “bigger picture” median still experience stress, but are more resilient to its negative effects. Researchers indicate that managers, through proper training and supervision, can nurture this “bigger picture” attribute into a workplace approach.

Dealing with Burnout

Repairing your relationship with work. For CPAs who have progressed beyond stress and into burnout, additional measures may help alleviate the issue. As noted earlier, burnout is generally considered to be the result of mismatches between an individual’s work environment and that same individual’s ideal work environment.

Banishing Burnout, by Michael Leiter and Christina Maslach, is a very good resource devoted to helping professionals identify and resolve the mismatches that are most critical to the professional-to-career relationship. Leiter and Maslach, two of the top researchers in the area of job burnout, identify six areas in which mismatches generally occur: workload, control, reward, community, fairness and values. Their book contains a set of questionnaires that help those suffering from burnout to identify the area or areas with the greatest mismatch (between actual and ideal work environment), and then discusses possible solutions for each of the six areas. While every person’s exact situation is likely to be unique, the book offers a great starting point for helping to overcome burnout and repair the professional-to-career relationship.

Stress is Everywhere

Regardless of the trade or profession, stress is everywhere. In the case of the accounting profession, stress and burnout are often confused. It is crucial for accounting professionals to understand when stress results in functional behaviors and increased performance and when it becomes problematic. While the methods for stress management seem obvious, the results of the survey indicate that these solutions are not necessarily advocated or employed.

After all, individuals experiencing burnout potentially lack the capability or motivation to understand the harmful effects of the condition and/or functionally respond to the symptoms on their own. By devoting the necessary resources to developing solutions to the problem, firm leaders will not only make positive contributions to the overall workforce, they will also likely generate returns through the enhancement of work quality and client service. ■

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Footnote

1. Ramey *et al.* (2012) reported on the stress levels of law enforcement officers in *Biological Research for Nursing*.

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