BURNOUT AND AUDITOR WORK BEHAVIOURS IN TANZANIAN PUBLIC ACCOUNTING FIRMS

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ABSTRACT

This study examined the effect of work stressors (time pressure, work ambiguity, work overload, and work conflict) and Burnout experienced by auditors working in Tanzanian audit firms, on organisational outcomes that are important to the effectiveness of the service offered by these firms. The work behaviours that were examined are Under-reporting of worked time (URT), Premature signing of audit steps in the audit programme without actually carrying out the required work (PMSO), and Turnover intentions (TI).

The survey data was collected from a sample of forty (40) auditors at manager to assistant level, who are currently practising in various public accounting firms in Dar es Salaam. Results generally supported the main hypothesis of this study which predicted that work stress by itself may not necessarily lead to detrimental auditor behaviour, perhaps as auditors learn to cope with it. However, when the auditor starts to exhibit burnout tendencies, it almost certainly leads to a number of negative work behaviours.

Key words: URT, PMSO, Work stressors, Time pressure, Burnout.

INTRODUCTION

As the business world becomes more and more competitive an increasing number of qualified employees working in big organisational setups are experiencing high levels of stress or burnout. This should be a matter of concern since burnout is detrimental to both the individuals and the organisations in which they work (Fogarty, Singh, Rhoads, and Moore, 2000; Sweeneys and Summers 2002). Stress reactions are reported to be among the most prevailing causes of low productivity in terms of lost work time, for example through absenteeism and frequent health problems (Zavala, 2002). For the individual, stress can in the long run affect not only his/her productivity and health, but also rewards in terms of promotion and salary rise. For example, French and Dunlap

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(1998) found that, when all other things are held constant, a wage differential exists between employees with high stress levels and those with low stress levels, the difference sometimes being as high as 10%. This difference was more especially pronounced with men than with women. For the organisations, in addition to absenteeism reported above, stress and burnout have been found to result in lower job satisfaction, lower job performance, and high turnover (Fogarty et al, 2000).

This study examined the effect of *burnout* experienced by auditors working in Tanzanian audit firms on *organisational outcomes* that are important to the effectiveness of the service offered by these firms. The study differentiates between stress and burnout constructs in an attempt to show a more specific model that explains the effect of job stress on work behaviours in a more robust way.

The rest of this paper is organised as follows: first there is a literature review which examines work done in previous studies on burnout and the undesirable audit behaviors examined in this study. This is followed by a section on methodology, the results of the study, and finally the discussion and conclusion of the paper is presented.

LITERATURE REVIEW

The term burnout is used to describe an individual's exhaustion due to the demands of the job. Burnout sets in as a result of excessive or prolonged levels of stress due to various demands, including those that are work related. Most individuals experience certain types of stress at any given time. However, when stress from different sources is experienced at the same time, or when a certain type of stress persists for a long time, burnout sets in. Literature on work stress has categorised burnout as a multidimensional construct constituting Emotional Exhaustion, Depersonalization, and Reduced Personal Accomplishment (Maslach and Jackson 1986; Cordes, Dougherty, and Blum (1997); Cordes and Dougherty 1993). Research indicates that the three dimensions of burnout generally occur in a certain specific sequence. Emotional Exhaustion occurs first when job demands increase beyond the available psychological resources of an individual. It is more likely to happen in jobs that constantly involve interpersonal relations. It is manifested by lack of both physical and emotional energy (Cordes and Dougherty, 1993). Other symptoms of burnout include impatience, moodiness, lack of motivation for one's work, and lower immunity to illness.

As Emotional Exhaustion increases, *Depersonalisation* sets in, manifested by the individual's detachment, indifference, or even rudeness towards clients and colleagues. Depersonalisation represents a tendency to dehumanise others, possibly as a result of failing to please or serve them as perceived to be appropriate (Singh, Goolsby, and

Rhoads, 1994). Further job demands finally cause the individual to perceive a *reduced* sense of *personal accomplishment* (RPA) in his job, manifested by low motivation and low self-esteem (Sweeneys and Summers 2002, Cordes et al 1997, Lee & Ashforth 1996). Singh et al (1994) contend that RPA taps into the notion of "learned helplessness", whereby an individual reaches a point of despair concerning his/her ability to succeed in a job. Emotional Exhaustion has received the strongest empirical support as a critical dimension of burnout, followed by Depersonalisation. Reduced Personal Accomplishment has so far received the weakest support (Sweeneys and Summers 2002).

Burnout in the Accounting Research

Recent research in accounting has indicated that burnout exists in the accounting profession perhaps even more than that reported by subjects from professions traditionally considered highly stressful such as nursing and the police (Fogarty, et al. 2000; Sweeney and Summers 2002; Almer and Kaplan 2002). Burnout was especially experienced during the busy audit season, and it was mainly associated with work overload during that time (Sweeneys and Summers 2002). Nevertheless, the full effects of burnout have not received sufficient attention in empirical accounting research (Sweeneys and Summers 2002), which has instead focused on the prevalence of another related but different construct, namely, *role stress* among accounting professionals. Three types of role stressors have been identified; role overload, role conflict, and role ambiguity. Role overload occurs as a result of unwanted overtime and time pressure, that is being forced to work for longer hours for an extended period of time, or having too much to do within the time available (Beehr, T., Walsh, J. and Taber, T. 1976). Role conflict on the other hand occurs as a result of having conflicting demands on an individual's available time. Role conflict is also exacerbated by too much time pressure (or workload). Role ambiguity occurs as a result of absence of adequate information that is required in order for persons to accomplish their role in a satisfactory manner (Senatra, 1980; Almer and Kaplan 2002). This also is a stressor that is exacerbated by time pressure or role overload since much time is spent wondering what to do.

Although burnout and role stress appear to be similar, researchers have demonstrated that they are different and that the ability to distinguish between them has enormous research implications (Singh et al 1994). For example, studies on work stress posit that a certain level of stress can be desirable for productivity (Seyle 1976 in Singh et al, 1994, Choo, 1995). Moderate stress may be necessary to motivate an individual to abandon unnecessary activities and concentrate on the task at hand, thereby improving performance. Burnout on the other hand is always dysfunctional (Singh et al 1994). Burnout is thought to occur as a result of too much stress or as a cumulative effect of

multiple stressors facing the same individual (Hunsaker 1986). Almer and Kaplan (2002) argue that, whilst the effect of individuals' stressors may be manageable if they were to occur in isolation, when they occur simultaneously, as captured by the burnout construct, they may overwhelm to the individual.

The exclusion of the Burnout variable in many stress-related accounting studies may have resulted into an understatement of the effect of too much workload on the negative organizational outcomes such as reduced satisfaction, commitment and turnover. Omitting Burnout in the studies resulted in the polarization of the state of the burned out workers by their colleagues who were only moderately stressed out. For instance while excessive stress or burnout is having a positive relationship with the negative outcomes, moderate stress (which may stimulate individuals to excel) is having an inverse relationship with the same negative job outcomes, thus canceling out the effect of burnout (Fogarty et al 2000). Combining these two groups of persons together in the analysis (such as is done when relating roles stressors with organizational outcomes), gives misleading results of no or minimal significance.

Underreporting of Time and Premature Signing Off of audit steps

Underreporting of Time (URT) and Premature Signing Off (PMSO) of audit steps are two negative work behaviours that have sometimes been found in auditors in the course of carrying out their audit work. These results have been widely reported, for example in America and Europe (Otley and Pierce, 1996, Sweeneys and Summers 2002). This study is aimed at including *burnout* in an empirical URT and PMSO research to gain more insight into the occurrence of these two behaviours and how they can be dealt with. URT occurs when an auditor carries out a chargeable work and does not charge it to the client for whom the work was done (Otley and Pierce, 1996; Ponemon, 1992). PMSO occurs when an auditor signs off a required audit step not covered by another audit step without actually completing the work or noting the omission (Otley and Pierce, 1996). So far, research has drawn a positive relationship between these two negative behaviours and time pressure – one of the work stressors commonly experienced by many auditors.

A considerable number of studies have examined the effect of time pressure on URT and PMSO. The primary cause of URT, as suggested by accountants and that has also found consistent support in statistical tests is time pressure or work overload. Empirical research indicated that auditors were more likely to underreport time when the time allocated to complete a task was less than adequate (e.g., Lightner et al. 1982; Kelly & Margheim, 1990; Ponemon, 1992; Azad, 1994; Otley and Pierce, 1996). When considered in isolation, URT may not appear to be a problem to the firm since it is a strategy taken by an individual to make sure a task is completed within the time

and perhaps making the engagement profitable to the audit firm. For the individual, URT may allow him/her to appear competent as a result of finishing the work in the assigned time. However, URT is bad in the long run because it perpetuates wrong information about the time required to complete a task, thereby billing a client incorrectly and affecting subsequent time allocations to audit tasks. It may in future cause PMSO as less and less allocated time forces the individual to find other coping mechanisms, such as not completing the required audit procedures and lying about it.

PMSO on the other hand, though it has also been positively associated with time pressure, the support has not been as strong as that of URT. PMSO is directly dysfunctional as it puts the firm at risk of producing an incorrect audit. It directly violates the firm's and the accounting professions policies, where the audit work is conducted unsatisfactorily.

Underreporting of Time, Premature Signing Off, and Burnout

Sweeneys and Summers (2002) reported that burnout is experienced by auditors in the heavy audit season. However, Sweeneys and Summers did not examine the effect of this burnout on the audit work outcomes. There has therefore been research on the existence of URT and PMSO (as a result of time pressure) on the one hand, and on the other, there has been scant research on the existence on burnout in the audit profession. As pointed out above, these two constructs (stress and burnout) are different. While it can only be presumed that these work behaviours and burnout are associated with time pressure, no study has brought these two areas of research together. This study intends to draw together these two areas of research because it has the potential to more clearly explain the stage at which negative work behaviours occur and how they can be prevented, even during a time of high pressure. As observed by Fogarty et al (2000), non-inclusion of burnout in work stress models has the effect of understating the potential outcome of high stress levels in relation to important work outcomes. The emphasis was to distinguish between work stress (e.g., due to time pressure) and burnout.

Drawing these two areas of research together may also explain how the two dysfunctional behaviours (URT and PMSO) relate to each other, and how each is related to burnout. For example, it is likely that some auditors, when faced with budget constraints, work longer hours but respond by underreporting chargeable time, while others respond to time constraints by prematurely signing off an audit step before completing the necessary work. While the first response is likely to lead to burnout, the second may lead to burnout but at significantly lower levels. Although some auditors respond to time constraints by URT and others by so far PMSO, the effect of work stress due to time constraints on burnout may have been understated. It is argued

in this paper that the effect of time pressure on PMSO has not been correctly captured because of not including burnout in the predictive statistical models. It is argued that burnout mediates the relationship between time pressure and PMSO.

Moderators

The second purpose of this study was to examine the effect of three moderating variables that are likely to affect the extent of the effect of time pressure and burnout on these negative work behaviours. Although a few studies elicited subjects' responses on both PMSO and URT, none has examined the possibility of other variables intervening to moderate their occurrence, even during a time of high pressure and burnout. The three moderator variables to be considered in this study are the type of relationship between an auditor and his/her immediate supervisor (Lmx), the choice of clients audited, and whether or not an auditor has a mentor. Each of these terms is briefly explained below.

Leader-Member Exchange. Leader-member exchange (Lmx) is a term used to describe the work relationship between an employee (here termed member) and his/her supervisor (here termed leader). The central premise behind the Lmx theory is that within work units different types of relationships develop between leaders and their subordinates or members (Graen & Uhl-Bien, 1995; Sparrowe & Liden, 1997). For some the relationship is of high quality (high Lmx), and for others it is of low quality (low Lmx). Whether the quality of Lmx is high or low depends on the degree of emotional support and exchange of valued resources between the two parties. It is called an exchange relationship because the two parties (member and leader) exchange resources that are valuable to the other party. Managers have been found to typically exchange the following positional and personal resources; Information, influence on the various decisions of the superior, tasks that represent opportunities for growth and accomplishments, latitude, support, and attention. Members exchange hard work, loyalty, and willingness to make an effort beyond what is expected in the formal employment contract. Studies suggest that subordinates with high Lmx with their leaders, exhibit positive behaviour outcomes which are beneficial to them, to the leader, and to the organisation.

It is therefore expected that an auditor with a high Lmx relationship with his main supervisor may perceive less the effect of stress leading to burnout because of either or both of the following related reasons. First, he/she may have a more positive attitude towards his job which therefore lessens the impact of the stress. There is a saying that what sometimes makes people burned out is not too much work, but rather meaningless/uninteresting work. High Lmx is likely to cause the member to get more

interesting assignments or simple motivate him to do the work to satisfy or make his superior successful. Second, the member may be given more latitude in choosing/or being assigned interesting assignments, in which he/she exhibits less stress in the course of performing them.

Third, research suggests that leaders develop high Lmx with those employees who have demonstrated competence, willingness to accept challenging tasks, and dependability (Graen and Cashman, 1975, Graen and Scandura, 1987). The above findings lead one to think that, within the audit firm context, supervisors will develop high Lmx with those members who have demonstrated that they are compatible with the high stress auditing environment and are willing to embrace the challenge by performing well. In addition, since an employee with high Lmx knows that someone (supervisor) is closely monitoring his/her job (Judges and Ferris, 1993), the burden/stress may seem lighter as a result of the recognition accorded him.

In this study, it is therefore hypothesised that Lmx will moderate the relationship between stress factors and burnout, and their outcomes, in such a way that, the relationship between these factors will decrease when Lmx is high and vice versa.

Choice of clients audited. Another moderator variable considered in this study is Choice of clients audited (Choice). This construct is similar to the variable popularly used in work stress research, *decision latitude* or *job control*. Decision latitude has been long hypothesised to moderate the effect of workload on individual levels of burnout (c.f. Karasek, (1979). For example, Sergent and Terry (1998) used a sample of one university administrative staff member and found that task control buffered the effect of job demands on employee depressive symptoms and job satisfaction. Similar results were reported by Perrewe and Ganster (1989), Greenberger et al (1989) and Karasek et al (1998) who indicated the positive effects of decision latitude on job satisfaction, performance, and psychological wellbeing. Decision latitude or job control has the positive effect of allowing an individual to adjust his/her work demands to suit the circumstances in which he/she is (Zavala, 2002).

Because of the nature of the audit firm, auditors at the level which was targeted for this study (audit seniors and junior managers), decision latitude in the form of what type of client to audit and how to do it may be rare. Clients are typically assigned by a staff manager. These timetabling managers may either knowingly or unknowingly allocate certain auditors to what are called "good" clients. At the outset, the auditor had no control over the choice of clients he/she gets to audit. But in reality he/she may have had more latitude in getting the clients he/she wanted to audit. This may subtly be measured by asking them the extent to which they like the choice of clients they

audited. As burnout is sometimes known to be a motivational issue (Holmes, 2006), that is lack of enthusiasm for what one does, auditing an "interesting client" or client of choice can increase motivation and hence reduce the effect of any work demands such as stress. In this study it is hypothesised that auditors who report to liking the choice of clients assigned to them will manifest lower effects of burnout and negative work outcomes even when faced with high work stress (time pressure).

Mentor

The role of a mentor has also been demonstrated in many studies (Wanberg et, 2003, Wanberg et al 2007)). The mentor plays the crucial role of, among others, of socialising the young auditor into the *realities* of the job – thus helping to lessen the effect of what Kramer (1983) called "reality shock" which faces an employee when they find that the situation in the workplace is not exactly what they expected. The mentor also gives an employee a venue to discuss his/her career plans and worries, and clarifies issues that are not clear at the workplace. A good mentor can sometimes be a bridge between a young auditor and another more senior member of staff who will make important decisions that will affect the auditor. It is therefore hypothesised that having a mentor will moderate the relationship between the stress factors and stress outcomes.

Hypotheses

This study sought to empirically determine the nature of the relationships that exist between two auditor work behaviours, PMSO, URT, and burnout. It is hypothesised that, for time pressure to significantly cause an auditor to URT and especially to PMSO, it has be so high as to cause burnout. Only after an auditor is burned out as a result of an excessive workload does it cause URT and PMSO. However, time pressure is just one of the work stressors that have been reported to be present in the accounting profession. Others include work ambiguity, work overload, and work conflict. Nevertheless, they are all affected or seem to be exacerbated by time pressure. For completeness of this study, all the work stressors (including time pressure) will be included in the tested model (see figure 1).

The following hypotheses are put forward

H1: Work stress is positively related to burnout
H2: Work stress is positively related to URT, PMSO and Turnover
H3: Burnout is positively related to URT & PMSO
H4: Burnout partly mediates the relationship between work stress and URT, PMSO and Turnover

H5: Lmx, Choice of clients, and Mentor moderates the relationship between the relationships in H1, H2, and H3.

The conceptual framework is represented in figure 1 below. The work stress factors are hypothesised to directly positively influence burnout and also work behaviours (URT, PMSO, Turnover). However the diagram also shows that the influence of stress factors on work behaviours is mediated by burnout, and this burnout in turn influence work behaviours. The moderators are hypothesised to affect the degree of the above relationships.

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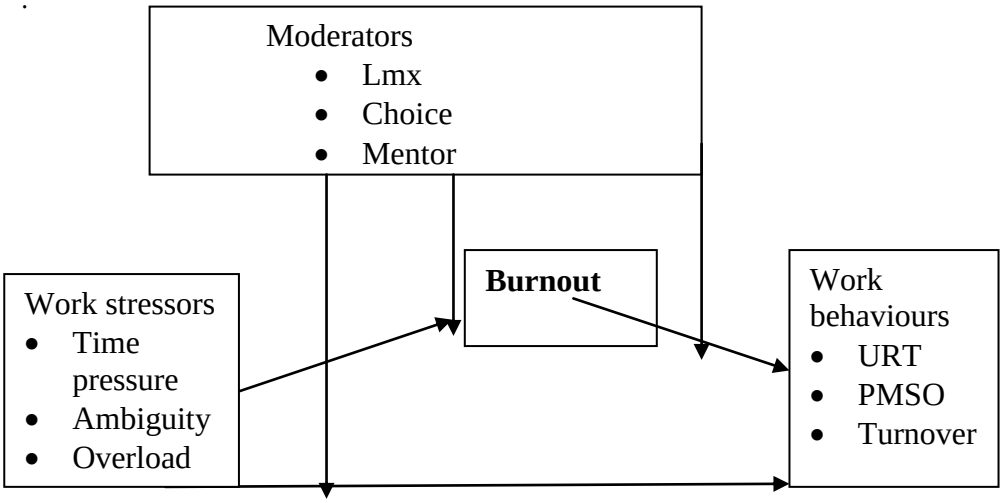

Figure1: Hypothesised relationships

Significance of the study

The significance of this study stems from the potential problem that PMSO and URT can be to the cause on effectiveness of the auditor's work. For example, failure to capture PMSO e.g., due to an inaccurate model specification, may have negative consequences no the profession, at the least, by preventing practitioners from diagnosing ways of combating the behaviour. If it is found that the path from burnout to PMSO is indeed significantly stronger than that from time pressure to PMSO, that will be a key contribution. Practitioners may then not have to worry so much about

time pressure as much as about excessive time pressure leading to burnout. Individuals who begin to exhibit the behaviours of burnout (ee, dp, and rpa) can be targeted for remedial action.

METHODOLOGY

The study data will be collected by way of a survey, which has the advantage of collecting data from relatively more representatives of the population of interest then other methods such as case study or experimental study. As explained below, questionnaires were used to collect data from the sampled respondents from three major accounting firms in the country.

Sample

The target population is auditors at manager to assistant level with a special preference for audit seniors. This is the level that has been found to engage in dysfunctional behaviours more than any other level. The sample was drawn from auditors at this level who are currently practising in various public accounting firms in Dar es Salaam. Focusing on Dar es Salaam stems from two related reasons. All the major public accounting firms have most of their auditors stationed in Dar es Salaam and only send staff to other regions on particular assignments as the need arises. For the most part, therefore, the targeted auditors were accessed in Dar es Salaam. The second reason is cost effectiveness. Since most of the targeted group of auditors are in Dar es Salaam, it will not be cost effective to travel to other regions where in each of them only a handful of the targeted auditors are to be found.

Data collection procedure

Three public accounting firms were approached and requested to allow their staff to participate in the study. The purpose of the study was explained and then they were asked to pick a representative who wanted receive and distribute the questionnaires to all the eligible staff in their firm. The questionnaires were enclosed in an envelope, which also contained another empty envelope with a postage stamp and the address of the researcher. Respondents were asked to complete the questionnaire, put it in the enclosed envelope and seal it. The instructions for completing the questionnaire gave the respondent the option of either sending the completed questionnaire directly to the respondent, or returning the sealed envelope to the contact person. Though most of the questionnaires were received from the contact persons, three respondents sent their completed questionnaires directly to the researcher, via the postal service. A sample of the questionnaire is provided in Appendix I.

Measures

The study attempted to make use of instruments that have been previously used and validated. To be sensitive to the respondent time, for some measures the number of items used were reduced, but it was make sure that the principal items that capture the nature of the activity in the accounting profession were maintained.

Time pressure. TP was measured by asking the respondents two questions. The first question asked, "*On average how many hours do you work per week" (include both official and unofficial hours).* The second question asked, "*How many hours do you think you need per day to finish the normal workload satisfactorily.* These types of questions have been used before in audit research involving time pressure. Since most of the data is conducted by way of a survey, collecting some of the variables using such objective measures as the number of hours worked helps to reduce the effect of same-source bias.

Role stressors. Role conflict and role ambiguity were measured using a shortened version of a measure developed by Rizzo et al (1970). This measure has been found to have good psychometric properties in previous studies involving managerial positions, and in a study involving auditors the internal consistency was at the acceptable level of a Cronbach alpha of .73 for role conflict and .76 for role ambiguity. Role overload was measured by three items developed by Beer et al (1976) which also have shown a satisfactory Cronbatch alpha of .67.

URT. This was measured by asking two different questions in two different sections of the questionnaire. The first asked the respondent, "*On average, how many hours do you report in your official worksheet per week"* The second question asked, "*For auditors at your level, how many of the hours worked per week are not reported"*

PMSO. This was measured by asking two questions, also in two different parts of the questionnaire. First is "*Please rate the likelihood that other auditors in the same position as you respond by prematurely signing-off audit steps as a result of time constraint*". They were asked the same question but now making reference to themselves (Otley and Pirece, 1996). Or "have you ever, because of time pressure, indicated in your working papers that you have carried out an audit procedure while in fact you did not?".

Burnout. Burnout tendencies are measured using a shortened version of the Maslach Burnout Inventory (MBI) (Maslach and Jackson, 1981). Review of burnout research studies indicates that MBI is the instrument of choice that has been employed in 90%

of burnout research conducted between 1976 and 1996 (Schaufeli and Enzmann, 1998). The measure has also shown good internal consistency in studies involving accountants (c.f., Almer and Kaplan, 2002; Sweeney and Summers 2002, Fogarty et al 2000).

Statistical analysis

The hypotheses were tested using the regression analysis. The statistical package used for analysis was the SPSS program. The descriptive statistics were also computed and evaluated to gain a general understanding of the data and the sample from which it comes.

RESULTS

Descriptive Statistics

Demographic information. A total of 40 auditors completed and returned the questionnaire out of the 60 distributed questionnaires. This represents a 67% response rate. The following are the descriptive statistics of the variables in the questionnaire. 36 auditors were willing to disclose their age, and out of these the average age of the respondents was 26 years. The youngest was 23 and the oldest was 45. This age bracket represents the targeted respondents, that is auditors in the ranks of audit seniors and junior audit managers, the level that previous research has indicated face high levels of work stress and burnout. The average audit experience is 3.8 years and most have been in their present firms for an average of 3.1 years. About 38% are already CPAs and all but one work in the Big Four audit firms. This information is disclosed in Tables 1a-c below.

Table 1a: Age, experience, and type of employing audit firm.

	Minimum	Maximum	Mean	Std. Dev	
What is your age?	23	45	26		n =36
How long have you been employed by your present firm? Years	1.	13.	3.1	2.5	n =38
How many years of auditing experience do you have?	0	20.	3.5	3.8	n =39
Which of the following best describes your firm (check one)?	1	2.	1.0	.16	n =40

Table 1b: Gender

Missing values	Female	Male	Total
3	15	22	40
7.5%	37.5%	55%	100%

Table 1c: Professional level

Missing values	CPA	NOT CPA	Total
1	15	24	40
2.5%	37.5%	60%	100%

Work stress variables. Descriptive statistics for the research variables are shown in table 2 below. All the work stress items were subjected to factor analysis in order to get variables with only the items that seemed to explain the same construct as perceived by respondents in this study. Only three variables emerged: Work ambiguity, Workload, and Time Pressure. Work conflict did not get much support and therefore it was dropped from further analysis. Of the three factors, Time pressure was experienced the most. 37 respondents (92%) either slightly agreed, agreed, or strongly agreed that there is great time pressure in their jobs. Only 3 respondents were neutral regarding the amount of time pressure experienced. This is consistent with other research results in accounting (c.f., Fogarty et al, 1997). Work overload was reported by a third of the accountants, while work ambiguity was reported by only 4 (10%) of the respondents.

Table 2: Descriptive statistics for the research variables

	Variable				Auditor position on the research statement		
		Mean score	**Std. dev**		**Disagree**	**Neutral**	**Agree**
	Stress Factors						
1.	Work Ambiguity	3	1.2		21	13	4
2.	Work overload	3.9	1.6		15	12	13
3.	Time Pressure at work	6.2	.81		0	3	37
	Burnout Factors						
4.	Emotional exhaustion (EE)	4.5	1.6		9	11	20
5.	Reduced accomplishment (RPA)	2	.7		39	1	0
6.	Depersonalisation (DEP)	1.8	.85		38	2	0
	Work Behaviours						
7.	Underreporting of time (URT)	4.7	1.94		12	4	24
8.	Premature signoff (PMSO)	3.2	1.42		25	9	6
9.	Turnover intentions (TO)	3	2.1		12	3	25
	Moderator variables						
10	Leader-member exchange (Lmx)	3.8	.52		8	27	5
11	Choice of clients (Choice)	4.9	1.4		6	17	17
12	Have mentor (Mentor)	5.5	1.3		3	4	33
13	Specialisation of clients (Spec)	4	1.8		15	7	18

Burnout factors. Three burnout factors were measured. These are Emotional Exhaustion, Depersonalisation, and Reduced Personal Accomplishment. The descriptive statistics indicated that the sampled auditors did not experience "depersonalisation of clients and colleagues" (DEP). Out of the 40 auditors, 38 (95%) disagreed that with such statements as "I feel like I treat my clients inhumanly". The remaining 2 (8%) were neutral regarding the statement. The variable was therefore removed from further analysis. Likewise, the variable "reduced personal accomplishment" (RPA) indicated that these auditors, even in the face of work stress, did not have a sense of diminished personal accomplishment in their jobs. For example, 39 respondents (97.5%) disagreed with the statements that were designed to measure this variable; the remaining respondent (only one) was indifferent. This variable was therefore also removed from further analysis. On the other hand, the remaining burnout variable "Emotional Exhaustion" (EE) had the strongest results with

good variability. For example, 22.5% of the respondents reported that they did not experience emotional exhaustion, 27.5% were neutral, and 50% reported that they experienced certain levels of emotional exhaustion. It therefore appears that, burnout is manifested more in the form of emotional exhaustion rather than DEP or RPA. Similar results have also been reported in previous research (Singh et al, 1994, Sweeneys and Summers 2002).

Work behaviours. This study examined three work behaviours that may be exhibited as a result of stress or burnout. These are Underreporting of time (URT), Premature signoff (PMSO), and Turnover. The auditors in the sample indicated that, between URT and PMSO, URT is the most likely negative behaviour to be exhibited. 24 auditors (60%) agreed that they often underreport time worked on their time sheets. On the other hand, while 30% disagreed that they or their colleagues often underreport time worked in the time sheets, 10% were neutral regarding the experience of Time Pressure. PMSO was the least experienced behaviour, where only 15% agreed that they sometimes cheat in their audit programmes in that they have carried out an audit step while in fact they did not.

Test of Hypotheses

Stress factors versus Emotional Exhaustion

Hypotheses 1 suggested that there is a positive relationship between the stress factors (Ambiguity, Workload, and Time pressure) and burnout. The results are shown in Table 3.

Table 3: Relationship between Stress factors (AMB, WL, TP) and EE

	Significance level	ß-coefficient	R^2
AMB	**.109***	.266	-
WL	.51	.107	-
TP	**.058****	.345	-
Overall model	.002		.295

Only time pressure (TP) was significantly related to Emotional exhaustion (EE) (p= .06), while the relationship of Work Ambiguity to EE was slightly approaching significance at p=.11. It must be noted that a simple regression of each of the three stress factors on EE was very significant. However, since the three stress factors were all found to be significantly correlated to each other they were all entered into the regression model together (multiple regression) whereby only Time Pressure emerged as the strong factor determining EE. It therefore appears that even the other stress

factors, especially the feeling of having a high workload are a result of, or are exacerbated by, high time pressure.

Stress factors versus Work behaviour factors

Hypotheses 2 posited that there is a positive relationship between stress factors and work behaviours. Here the test involved the relationship between Work Ambiguity, Work overload, and Time pressure on the one hand, with PMSO, URT, and Turnover intentions. Results are shown in Table 4. Two strong relationships emerged; time pressure on URT (p = .00), and Workload on Turnover intentions (p=.06). Work ambiguity was weakly related (p = .14) to PMSO. As pointed above, if the stress factors were regressed on the work behaviours individually (simple regression), each one of them was significantly or almost significantly related to each of the behavioural factors. But it again appears that when all are considered together, Time pressure dominates the others in its relationship to URT.

Table 4: Relationship between Stress factors (AMB, WL, TP) and

Behavior factors (PMSO, URT, TI) - Only the significant relationships are shown

Dependent Variable	Independent Variable	Significance level	ß-coefficient	Overall model sig	Overall model R^2
PMSO	AMB	**.144***	.268	.047	.136
URT	TP	**.003****	.568	.004	.266
Turnover Intentions	WLOAD	**.061****	.326	.009	.222

Burnout factors versus Work behaviour factors

Hypothesis 3 argued that there is a positive relationship between burnout and work behaviors (PMSO, URT, and TI). In this study, the only reported form of burnout is EE, which past research has reported to be the first and the most common sign of burnout (Sweeneys and Summers 2002). Results are shown in Table 5. EE was found to be significantly related to each of the work behaviours, more strongly with URT and TI (p=.00) than with PMSO (p=.01).

Table 5: Relationship between EE and Behaviour factors (PMSO, URT, TI)

	Significance level	ß-coefficient	R^2
PMSO	**.013****	.388	.128
URT	**.003****	.461	.192
TI	**.000****	.732	.524

Moderating variables

The researcher hypothesised that the three sets of relationships tested above (Stressors on Burnout; Stressors on Behavious; and Burnout on Behaviours) will be moderated by three other factors (Superior-auditor relationship [LMX], liking of choice of audited clients [Choice], and Auditor having a mentor [Mentor]. Only CHOICE significantly moderated the relationship between EE and PMSO. The moderation was such that the effect of EE on PMSO was reduced (negative ß). CHOICE also weakly (p=.11) moderated the relationship between EE and turnover, also in the right direction, that is, as Choice increases, the relationship between EE and Likelihood of not being in the audit profession in the next 15 years decreases.

DISCUSSION AND CONCLUSION

Discussion

The results in this study indicate that Time Pressure is very pervasive within audit firms. 93% of the surveyed auditors agreed that they experience some level of time pressure in the conduct of their assignments. The remaining respondents (7%) were neutral regarding the time pressure variable. None disagreed that time pressure exists in their working environment. This confirms what has already been reported among auditors elsewhere, e.g., in USA and UK (Otley and Pierce, 1996). The fact that all but one of the responding auditors work in one of the Big Four audit firms may suggest that the pressures felt will be similar to those felt by their colleagues elsewhere in those types of firms. This time pressure was found to be moderately related to burnout, but even more significantly to URT. It was not related to PMSO nor Turnover Intentions. This confirms that auditors routinely work for long hours but report only a portion of those hours in their time sheets. However, judging by the relatively weaker (though significant) relationship between TP and burnout, it may be deduced that TP does not always cause burnout, even with working correspondingly long hours. Perhaps auditors have developed other coping mechanisms which help them to work for long hours but without being burned out.

Results also indicate that of the three dimensions of burnout, only Emotional Exhaustion was felt by the responding auditors. Fifty percent of the auditors agreed to be emotionally exhausted during the busy audit season. On the other hand, none reported to experience Depersonalisation (DEP) or Reduced Personal Accomplishment RPA). This finding (that the auditors in the survey audit firms did not manifest RPA

and DEP) is good news to the audit clients in Tanzania. Our auditors experience work stress during the peak audit season, and yes, it sometimes results in some level of burnout. However, it appears that burnout is only experienced in the initial stage of emotional exhaustion, before it goes to further stages of burnout – depersonalisation (inhuman treatment of clients) and reduced personal accomplishment, perhaps because the busy season comes to an end. Depersonalisation and RPA have been reported in those professions where perhaps every season is a sort of "busy" season, e.g., nursing and the police.

Nevertheless, it is worth noting that different from time pressure, burnout is significantly related to all the work outcomes (URT, PMSO, and Turnover Intentions). This result seems to suggest that time pressure in itself is almost certainly going to cause the auditor to work for longer hours using his private time that is not reported in the time sheets (URT). However, it may not lead him/her to take the (more detrimental) risk of leaving important audit steps undone and lying that he/she has completed them (PMSO). Likewise TP may not necessarily cause the auditor to want to quit the audit profession (Turnover Intentions). However, when the time pressure and other work stressors overwhelm an individual to the extent of being burned out, the consequence is not only URT, but also PMSO and Turnover. This finding partly supports hypothesis four which said that burnout mediates the relationship between work stressors and work behaviours. While burnout did not seem to mediate the effect of work stressors on URT, it appears to partly mediate the effect of the stressors on PMSO and Turnover intentions.

On the other hand, it is important to note that even though there is a significant relationship between burnout and PMSO, only 6 auditors (15%) agreed that they, or their colleagues, sometimes cheat in this manner, while a further 9 (23%) were neutral regarding the PMSO practice. That means that more than half (62%) disagreed that PMSO is practised in their firms. The result that only very few auditors cheated in an audit step (PMSO) is also good news to audit clients in the country. While URT may cause harm to the individual (further burnout), it does not directly affect the client in the short run. At the least the client and the public at large can still be comfortable that the audit opinions reached after the audit work are based on evidence collected and that the audit steps alleged to have been carried out have actually been carried out

Of the moderator variables, only CHOICE had significant results. CHOICE moderated the relationship between EE and PMSO and more weakly the relationship between EE and Turnover Intentions. When the auditor reported that he/she liked the choice of clients assigned to him/her, the effect of EE on PMSO decreased. Liking of choice of clients probably indicates that the auditor was frequently allocated to audit what might

be termed here as *interesting* assignments. Interesting assignments can also reduce the effect of work stress on burnout because, as Holmes (2006) argues, burnout is partly a motivational problem. An individual can get burned out just because he/she does not feel any enthusiasm for the job he is doing. This argument is supported by a saying that people do not primarily get burned out because of too much work, but rather because of un interesting jobs. While this statement may need some moderation, it nevertheless points to the negative effect of an uninteresting job assignment. It is obviously not practical for every individual junior auditor to be given an opportunity to choose the type of clients to audit (this is also confirmed in this study where only a few auditors (20%) said that they could choose clients to audit, whereas more than 60% said they liked the choice of clients they audited). Nevertheless, supervisors should be conscious not to appear to be deliberately favouring only one group of employees by assigning them the "good clients" while some auditors are always assigned the problematic or uninteresting clients. Supervisors can try to balance this by, say, allocating one difficult client followed by say two "good" clients, etc. In this way no auditor has to always struggle with the psychological torment of facing uncooperative clients.

CONCLUSION

Research indicates that a moderate level of work stress is good for productivity. Choo (1995) explains that stress forces an individual to abandon unnecessary activities and therefore concentrate on the main issue at hand. Stress raises the level of adrenalin that stimulates the brain to focus on the assigned task. However, an extended time of stress sooner or later results in burnout – that level of stress that is definitely harmful both to the individual and the organisation. The data collected in this study shows that accountants working in independent audit firms can also be victims of burnout. The good side of the audit firms is that excessive stress due to time pressure or tight deadlines is mainly experienced only during the busy season. In Tanzania, this is usually between October and January. Nevertheless, the three to four months of the "busy season" may be too long for a person to constantly be under physical and psychological pressure due to excessive work demands and therefore all efforts should be taken to ensure that work stress is not allowed to increase to the extent of an auditor getting burned out.

Nevertheless, the results of this study also indicate that even though audit firms need to continue to try to encourage their employees to report the correct time worked for their clients, they need to worry more about employees who may get burned out as a result of too much time pressure. They should note the first signs of emotional exhaustion and deal with them before these auditors engage in behaviours that put the firm at the

risk of an *audit failure*. Audit failure is defined in auditing as giving an incorrect audit opinion, especially giving an unqualified audit opinion while in fact the client did not deserve it (Libby and Loft, 1993). These auditors may, for example, be given a rest or encouraged by being allowed to choose the clients they are comfortable to audit. This is achievable since the busy season in which some auditors fall victim to burnout is usually about 3 to 4 months only (Sweeneys and Summers 2002), and thereafter the normal season returns.

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Appendix 1: QUESTIONNAIRE

Please respond to the following questions. Insert a mark (√) on the appropriate box for each of the following statements.

	Strongly disagree	Disagree	Slightly disagree	Neutral	Slightly agree	Agree	Strongly agree
I have to work under vague directives or orders							
I work under incompatible guidelines							
I receive an assignment without the manpower to complete it							
I have just the right amount of work to do							
I often divide my time properly							
There are clear plans and goals for my work							
I often know exactly what is expected of me							
I am usually given sufficient time to complete the assigned task							
It often seems like I have too much work for one person to do.							
The performance standards on my job are too high							
I often feel emotionally drained from my work							
I often feel used up at the end of the work day							
I often feel burned out from my work							
I often deal very effectively with my client							
I believe I am positively influencing my clients' businesses from my work							
I can easily understand how my clients feel about things							
I feel like I treat clients inhumanly							
I feel like I have become rude toward other people							
I worry that I am becoming hard emotionally							

Please respond to the following questions related to auditors work experience

	Strongly disagree	Disagree	Slightly disagree	Neutral	Slightly agree	Agree	Disagree
Time pressure is a problem in audit firms							
Due to time pressure, some auditors of a similar position as mine indicate that they have carried out an audit step (e.g., sign an audit program) while in fact they have not.							
Some time I am also tempted to sign that I carried out the work while I did not							
It is common for auditors to underreport the time taken to complete a task.							
I generally like the choice of clients I audit							
Generally I can choose the type of clients to work with							
I would like to remain as an auditor at least for the next 15 years							
I have a mentor to guide me on work-issues							
Over the past few years/months I have come to specialize on a certain type of clients							

Please give your give your best estimate to the following questions.

1) On average how many hours do you work per week" (include both official and unofficial hours)._____hours

2) If a day was stretchable, how many hours do you think you need per day to finish the normal workload satisfactorily. _____ hours

3) On average, how many hours do you report in your official worksheet per week? _____ hours.

4) For auditors at your level, how many of the hours worked per week are not reported?_____ hours.

5) Do you have a senior person you can freely discuss with about work problems and ask for guidance (tick one) **YES_____, NO_____.**

6) What types of audit do you normally do (e.g, banks, manufacturing firms, projects…_____
_____

Section F. This section refers to your working relationship with the **supervisor of some of your recent assignments**. Please circle the appropriate choice.

1. Do you know where you stand with this supervisor...do you usually know how satisfied this supervisor is with what you do?

1.	2.	3.	4.	5.
Rarely	Occasionally	Sometimes	Fairly Often	Very Often

2. How well does this supervisor understand your job problems and needs?

1.	2.	3.	4.	5.
Not a bit	A Little	A Fair Amount	Quite a Bit	A Great Deal

3. How well does this supervisor recognize your potential?

1.	2.	3.	4.	5.
Not at All	A Little	Moderately	Mostly	Fully

4. Regardless of how much formal authority he/she has built into his/her position, what are the chances that this supervisor would use his/her power to help you solve problems in your work?

1.	2.	3.	4.	5.
None	Small	Moderate	High	Very High

5. Again, regardless of how much formal authority this supervisor has, what are the chances that he/she would bail you out, at his/her expense?

1.	2.	3.	4.	5.
None	Small	Moderate	High	Very High

6. I have enough confidence in this supervisor that I would defend and justify his/her decision if he/she were not present to do so.

1.	2.	3.	4.	5.
Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree

7. How would you characterize your working relationship with this supervisor?

1.	2.	3.	4.	5.
Extremely Ineffective	Worse Than Average	Average	Better Than Average	Extremely effective

Appendix2 Regression coefficients.

Analysis 1: Behaviors regressed on Burnout factors

_		**SIGNIFICANCE level**		**ß_coefficient**	**Adjusted R2**
Dependent variable	Independent variable	simple regression	multiple regression		
PMSO-29	*EE - 17*	***0.013***		*0.388*	*0.128*
URT-30	***EE - 17***	***0.003***		***0.461***	***0.192***
TURNOVER-33	**EE - 17**	**0**	**~~0.732~~**		**0.524**

Analysis 2: Behaviors regressed on Stress factors

		SIGNIFICANCE level		**ß coefficient**	**Adjusted R2**
Dependent variable	Independent variable	simple regration	multiple regression		
PMSO-29	Ambiguity - 8		**0.144**	0.268	
	W Overlaod -12		**0.74**	0.059	
	T Pressure - 26		**0.272**	0.272	
	Overall - ANOVA		**0.047**		0.136
PMSO-29	Ambiguity - 8	**0.013**		**0.4**	0.136
	W Overlaod -12	**0.135**		**0.241**	0.033
	T Pressure - 26	**0.012**		**0.394**	0.133
URT-30	Ambiguity - 8		**0.677**	**-0.069**	
	W Overlaod -12		**0.686**	**0.067**	
	T Pressure - 26		**0.003**	**0.568**	
	Overall - ANOVA		**0.004**		0.266
URT-30	Ambiguity - 8	**0.138**		**0.245**	0.034
	W Overlaod -12	**0.06**		**0.3**	0.066
	T Pressure - 26	**0**		**0.555**	0.29
TURNOVER-33	Ambiguity - 8		**0.356**	**-0.159**	
	W Overlaod -12		**0.061**	**-0.326**	
	T Pressure - 26		**0.343**	**-0.177**	
	Overall - ANOVA		**0.009**		0.222
TURNOVER-33	Ambiguity - 8	**0.026**		**-0.362**	0.107
	W Overlaod -12	**0.002**		**-0.48**	0.21
	T Pressure - 26	**0.024**		**-0.357**	0.104

Analysis 3: Burnout factors regressed on Stress factors

		SIGNIFICANCE level		**ß coefficient**	**Adjusted R2**
Dependent variable	Independent variable	simple regration	multiple regression		
E Exhaustion -17	Ambiguity - 8		0.109	0.266	
	W Overlaod -12		0.51	0.107	
	T Pressure - 26		0.058	0.345	
	Overall - ANOVA		**0.002**		0.295
E Exhaustion -17	Ambiguity - 8	**0.022**		0.48	0.209
	W Overlaod -12	**0.02**		0.367	0.112
	T Pressure - 26	**0.001**		0.52	0.251
RPA - 21	Ambiguity - 8		**0.017**	**0.457**	
	W Overlaod -12		**0.218**	**0.227**	
	T Pressure - 26		**0.675**	**-0.084**	
	Overall - ANOVA		**0.082**		0.104
RPA - 21	Ambiguity - 8	**0.038**		**0.337**	0.089
	W Overlaod -12	**0.497**		**-0.11**	-0.014
	T Pressure - 26	**0.819**		**0.037**	-0.025
DEP - 25	Ambiguity - 8		**0.632**	**0.094**	
	W Overlaod -12		**0.535**	**0.121**	
	T Pressure - 26		**0.62**	**0.106**	
	Overall - ANOVA		0.508		**-0.017**
DEP - 25	Ambiguity - 8	**0.255**		**0.189**	0.009
	W Overlaod -12	**0.181**		**0.216**	0.022
	T Pressure - 26	**0.234**		**0.193**	0.012

Descriptive Statistics	N	Minimum	Maximum	Mean	Std. Deviation
What is your age?	0				
What is your gender?	37	1.00	2.00	1.5946	.4977
How long have you been employed by your present firm? Years	38	1.00	13.00	3.0526	2.5089
How many years of auditing expereince do you have?	39	.00	20.00	3.5385	3.7947
Are you a CPA?	39	1.00	2.00	1.6154	.4929
Which of the following best describes your firm (check one)?	40	1.00	2.00	1.0250	.1581
Valid N (listwise)	0	Minimum	Maximum		Std. Deviation
What is your age?	N			Mean	
What is your gender?	0	1.00	2.00		.4977
How long have you been employed by your present firm? Years	37	1.00	13.00	1.5946	2.5089
How many years of auditing expereince do you have?	38	.00	20.00	3.0526	3.7947

Private appendix

So how can the audit firms and the individual auditors reduce the effect of potential burnout that can result from work stress – especially during the busy season? The analyses in this now indicate that

A good auditor-supervisor relationship will tend to reduce the susceptibility of the auditor to experience burnout, even in the presence of work stressors (e.g., time pressure). A good relationship reduces the psychological pressure on an individual that he is either an underperformer, or nobody recognize that hard work he/she is putting on the job (bring some more on LMX). Just the knowledge that his/her hard work is appreciated goes a long way to release some stress from an employee who fills that he is overloaded with work responsibilities. A relieved and relaxed mind is able to deal with more work demands since it will only be the physical demands of the job that he needs to cope with, but not the psychological demands.

Believing in what one is doing makes stress less of a factor, otherwise it becomes harder to put-up with the difficulties that comes with the job, leading to an increased risk of burnout. **Fit it somewhere**

Role of a mentor
The good news about firms from which the respondents came is that they appear to all assign mentors to each of the younger auditors. All respondents indicated that they have mentors. The issue will then be on the effectiveness of the mentors in helping auditors to cope with work stress that it does not lead to burnout and negative work behaviors. ……..

Job control
Another factor worth considering especially for more senior auditors is giving then a certain level of job control. For example, more senior auditors-in-charge or managers in some audits, be allowed to make most of the decisions about the conduct of the audit, discussion with clients etc, but only with minimum supervision. Some researchers have shown that more job control reduces the tendency to burnout. Caution must however be exercised here because in another study, psychologists have demonstrated that for certain type of people, job control can actually exacerbate stress, leading to burnout. The study in question found that high levels of control over one's responsibility can be detrimental if the person either lacks confidence, or tend to personally take responsibility for negative work outcomes. The study concludes "….a combination of control and responsibility-taking can make work more stressful and

make a person more vulnerable to infections..” a medical sign of excessive stress - here termed burnout (_____). On the other hand, in that study, those employees who scored high on self-confidence, and did not easily attribute negative outcome to themselves appeared to suffer less stress even in the face of high job demands.

Supervisors (senior audit staff) will after a while of interacting with their more junior auditors know the extent to which particular auditors seems to take too much to themselves if anything goes wrong, e.g., work not completed according to schedule etc. for such a group, less control and more supervision may be desirable to protect them from the anxiety of anticipating bad job outcomes and thus taking the responsibility upon themselves.

Apart from the role that can be taken up by audit firms, individual auditors can also take charge of their own well being by observing certain measures to protect themselves against burnout. These are some measures:

Have a balanced ambition for success. Holmes (_____) noted that, most CPAs want to work hard to impress on their bosses and their colleagues, thereby increasing their chance of a quick cling to more senior positions. What should be noted is that, while it is tempting to skip lunch and continue working for long hours, one can end-up becoming overly tired thereby committing more mistakes and end up taking more time to correct the mistakes thereby running the risk of both physical stress (as more time is needed to complete the task), and psychological stress (if the mistakes come to the attention of an insensitive supervisor resulting to an argument over them).