

## **Anticipating, Mitigating, and Recuperating from Seasonal Burnout: The Tax Accountant Case**

Brandon M. Di Paolo Harrison, DBA  
Austin Peay State University

Gloria J. Miller, PhD  
Austin Peay State University

Susan R. Cockrell, PhD, CPA, CFE  
Austin Peay State University

Burnout is an individual's syndrome of emotional exhaustion, cynicism, and one's tendency to evaluate oneself in a negative light (Maslach & Jackson, 1981). Although researchers have slightly different definitions of burnout, most include the first two dimensions (exhaustion and cynicism). Therefore, burnout is seen as an enduring psychological condition of employees, a chronic stress syndrome (Bakker & de Vries, 2021). In the case of accountants, Sweeney and Summers (2002) found the level of burnout prior to "busy season" did not appear to be affected by hours worked, even though the average hours per week exceed 49. Once within the busy season, the workload exceeded 63 hours, resulting in job burnout to increase to levels rarely found in research. In this paper, we will discuss antecedents, results of burnout, and what can an individual and an organization do to relieve burnout, most specifically burnout during the tax accountant's 'busy season' at work.

Keywords: Burnout, tax accountant, busy season, seasonal burnout, burnout relief

Burnout is an individual's syndrome of emotional exhaustion, cynicism, and one's tendency to evaluate oneself in a negative light (Maslach & Jackson, 1981). Although researchers have slightly different definitions of burnout, most include the first two dimensions (exhaustion and cynicism). Therefore, burnout is seen as an enduring psychological condition of employees, a chronic stress syndrome (Bakker & de Vries, 2021). In the case of accountants, Sweeney and Summers (2002) found the level of burnout prior to "busy season" did not appear to be affected by hours worked, even though the average hours per week exceed 49. Once within the busy season, the workload exceeded 63 hours, resulting in job burnout to increase to levels rarely found in research. In this paper, we will discuss antecedents, results of burnout, and what can an individual and an organization do to relieve burnout, most specifically burnout during the tax accountant's 'busy season' at work.

## **THE BURNOUT SYNDROME**

Burnout is an important issue in today's world. A Gallup poll in September 2019 (pre-COVID!) of over 12,600 U.S. full-time employees found that 76% of the respondents experienced job burnout at least sometimes (Gallup, 2020). That same study found 28% of employees felt burned out very often or always. As of March 2021, 67% of employees reported believing that burnout has worsened during the pandemic (Threlkeld, 2021). These numbers show a concept that must be investigated further.

As of January 2022, the 11<sup>th</sup> Revision of the International Classification of Diseases (World Health Organization, 2019) includes burnout as an occupational phenomenon and defines it as "...a syndrome conceptualized as resulting from chronic workplace stress that has not been successfully managed. It is characterized by three dimensions:

- feelings of energy depletion or exhaustion.
- increased mental distance from one's job, or feelings of negativism or cynicism related to one's job; and
- reduced professional efficacy."

### **Burnout and the Individual**

Burnout research has found a myriad of possible causes for employees to become burned out. Some of them include high job demands/workload (Bakker & de Vries, 2021), especially when combined with perceptions of low job resources (Bisht, 2019), personality traits including neuroticism, extraversion, conscientiousness, and agreeableness (Swider & Zimmerman, 2010). The high job demands include long hours and time pressures (Rozman et al., 2021), which have a direct connection to the focus of this paper – burnout among tax accountants going through busy season (January through April 15 each year). When job demands are high while job resources are limited, employees experience energy depletion and lower motivation (Bang & Reio, 2017) and have triggered feelings of burnout (Bisht, 2019). Job demands have been found to have a specific tie to the exhaustion dimension of burnout, stronger than the opposite effect of resources (Alarcon, 2011).

Another cause of burnout has been found to be emotional labor, which is the need to portray positive emotions in times of stress, showing customers the employee is happy to be serving the customer (Goncalves, Chambel & Carvalho, 2020). This, too, plays into busy seasons as the

number of customers rises along with workload. One study found workplace incivility to be positively associated with burnout among employed U.S. undergraduate business administration students (Rahim & Cosby, 2016).

Conservation of resources (COR) theory helps researchers of burnout. The COR theory maintains that people try to obtain, maintain, and protect resources including anything of value (Avanzi et al., 2014). This helps explain why an employee, when given an intricate task with a short deadline, might perceive this as a threat to his/her perceived work effectiveness, especially with limited or insufficient resources. The response is often to invest other resources (time, effort, and learning) which results in a further resource loss and escalation of burnout (Avanzi, et al., 2014). Indeed, individual responses to burnout are often maladaptive, as it has been found that higher job strain levels make it more difficult for individuals to concentrate and narrow their thought-action choices (Bakker & de Vries, 2021).

Burnout plays havoc on employees' individually, covering many possible serious directions. Burnout can result in severe psychological health problems and poor physical health, and it can actually increase an employee's risk of premature death or all-cause mortality (Bakker & de Vries, 2021). Some individual symptoms of burnout include higher susceptibility to headaches/migraines, tiredness, exhaustion, tension, and insomnia (Rozman et al., 2021). An organization's attempts to lower burnout in its employees may help employees feel that the organization cares about them and their well-being.

An individual's control of time use, both work and non-work, can impact them in both worlds. All of us have a finite amount of time available to us that we devote to our multiple roles in life. Long working hours can create issues for an individual through work-life conflicts, and this reaction naturally occurs more in full-time employees than part-timers (Chambel, et al., 2017). Work-life conflicts or conflicts between one's work life responsibilities and the life off the job. Work-life balance could be beneficial in decreasing the likelihood of burnout within employees (Lu & Gursay, 2016). Burnout has also been found to be contagious and can have a negative spillover effect on the home lives of people experiencing it (Alarcon, 2011). This negative spillover into non-work (homelife) hours can exacerbate the level of burnout.

## **Burnout and the Organization**

In addition to individual effects, burnout also has negative organizational results, which obviously should be avoided if possible. Within the banking industry, burnout has been found to be statistically significant in employees' turnover intentions (Abate, Schaefer, & Pavone, 2018). Turnover, especially voluntary turnover where an employee chooses to leave the employer, harms organizations with the time and expense of replacing the employee, as well as lower morale among those employees left and the loss of knowledge by the employee who left. Burnout has actually been found to be one of the best predictors of both turnover intentions and job satisfaction (Abate, Schaefer & Pavone, 2018). Job satisfaction is employees' overall feelings and perceptions of their work experience, or the positive emotional dispositions employees may gain through their work in total or through aspects of their work.

Burnout is also related to another employee withdrawal behavior, that of increased absences (Bakker & de Vries, 2021). Absences have a direct impact on an organization, as the missed hours of work must be completed by other employees or completed later, ultimately pushing back output of the organization as a whole. Burnout has been found to negatively affect

job performance of employees (Bang & Reio, 2017 & Alarcon, 2011). Interestingly, it seems burnout could be an equal opportunity syndrome.

The relationship between job burnout and several organizational impacts (organizational commitment, job satisfaction and intention to leave) are not influenced by age, gender, marital status, or educational level (Matin, Kalali & Anvari, 2012). Organizational commitment is key to retaining employees, as it represents employees' attachment to the organization itself, beyond job commitment. With these organizational results of employee burnout, it behooves every organization to try to reduce burnout within its ranks.

## **ANTICIPATING, MITIGATING, AND RECUPERATING**

### **Anticipating Burnout**

Burnout is often thought of in terms of employees, as individuals, becoming “burned out” and choosing to quit the organization. In addition, of course, this does happen in accounting firms. The focus of this paper is on the phenomenon of seasonal burnout—where employees know it is coming, anticipate it, and can have plans in place to mitigate the effects. This seasonal burnout has an end date employees can see (the light at the end of the tunnel) and know that recovery will be there.

In a survey of 1,063 practicing CPAs, Buchheit, et al (2016) found that the intensive workload pressures of the accounting profession exacerbate the effects of burnout. The busy season environment creates both workload pressures and heightened levels of work-life conflicts. Of interest to our case of the tax professional, Buchheit et al (2016) found no difference between audit and tax accounting professionals with respect to the busy season burnout.

Burnout by auditors is linked to their relationship with the organization for which they work. Herda and Lavelle (2012) argue that an employee's emotional attachment to their employer results in lower levels of burnout. Extending on this research idea, Yustina & Putri (2017) found that the amount of experience within their organization did not affect the level of commitment nor the degree of burnout; however, the majority (91.9%) of their sample had four years or less experience. Another study looked at the relationship of auditor engagement and turnover by surveying 353 members of the Ohio Society of CPAs (Carrillo, et al, 2017) and found a significant difference between busy season time pressure (90-91%) and outside of busy season time pressures (51-59%), with the higher percentages being those employees under 30 years of age.

As a construct, burnout may be more accurately viewed along a continuum of “burnout tendencies” and is a result of conditions referred to as “role stressors” (Fogarty et al, 2000). These role stressors are categorized as role conflict, role ambiguity, and role overload. Using a sample of 153 members of the AICPA, Fogarty, et al (2000) concluded that each of the three role stressors had a significant, positive effect on burnout.

### *Cyclical (Seasonal) Burnout*

In the case of the tax accountant, the anticipation of burnout is cyclical—following a pattern defined by the deadlines of the Internal Revenue Service Tax Code. Figure 1 shows the levels of burnout through each calendar year. The cycle can vary by firm depending on the volume of tax clients that are individuals (peak in April) or extended filers or businesses (separate peak in October). Either case, the cycle can be clearly anticipated with little variations each calendar year.

## Mitigating Burnout

Knowing that burnout is a strong possibility in advance of the busy season and that it will increase through the season, allows for the tax accountant and firm management to have mitigation plans in place.

With all of the above information, organizations should be searching for tactics to reduce burnout within the ranks of employees. Understanding, reducing, and hopefully preventing burnout could be a beneficial goal for researchers and practitioners alike. One study tested the results of 20 interventions. These included personal interventions (such as stress reduction techniques, exercise) and organizational interventions (rescheduling hourly shifts, reducing workload). The total interventions resulted in small reductions in burnout, but the organizational interventions were more effective (Bakker & de Vries, 2020). Managers can have an impact on their employees' level of burnout. They are able to lower burnout by being aware of making excessive demands on employees when possible (Nguyen & Man-Ling, 2018). While demands are unavoidable, managers may wish to reduce the number of demands on employees who are already exhibiting signs of burnout or reduce demand numbers during busy seasons if the requirements can wait until after busy season is over.

Organizations may wish to use personality testing in their selection process to screen out applicants who have traits that have been found to predispose them to suffer burnout. Some individual traits found to relate to burnout include conscientiousness, agreeableness, neuroticism (Swider & Zimmerman, 2010), and self-efficacy (Nguyen & Man-Ling, 2018). Pre-screening tests need to be approached carefully with an eye on employment law and the possibility of unintended bias, but they could help match employees with jobs when used in conjunction with other selection processes.

Obviously, with time constraints being one of the main causes of burnout, offering a flexible work schedule with adequate break time can restore energy to employees (Park, et al., 2014), lowering the exhaustion domain of burnout. Unfortunately, flexible schedules (and reduced schedules in particular) are simply not possible during most busy seasons. Hiring more employees, even part time or seasonal, might help the number of hours of permanent employees through these stressful times. As job demands impact burnout more than resources, an organization needs to work hard to keep job demands at appropriate levels during busy seasons as much as possible and using whatever means are available to try to keep burnout at bay. However, organizations may wish to bolster job resources by developing organizational practices that reflect employee respect and result in employee perception that the supervisors and organization are empathic and caring (Kotze, 2018). As burnout is an individual syndrome and different employees will have different triggers towards burnout, taking time to talk to each employee can make great strides to understanding them and discovering ways to reduce or eliminate burnout.

The AICPA (2019) posited some suggestions for accountants on how to avoid burnout in the office. Firstly, protect your time by making to-do lists, staying organized, and focusing on one assignment at a time. Secondly, take breaks, stand up, stretch, walk outside for fresh air, and do not skip eating lunch. Thirdly, speak up—talk to your manager and ask for help.

Work-life balance is the most prevalent method for accounting firms to improve retention and mitigate burnout of accounting professionals (Buchheit, 2016). Using the results of their survey in their research, the authors propose eight recommendations for accounting firms:

1. Provide support for alternative work arrangements (AWAs).
2. Judge AWA adopters by productivity, not visibility.

3. Provide more education regarding AWAs.
4. Stick to agreements regarding AWAs.
5. Provide employees with role models and mentors who exemplify work-life balance.
6. Recognize generational differences regarding work-life balance.
7. Consider offering mini-sabbaticals as an alternative AWAs.
8. Consider supplemental programs to improve work-life balance—such as gym memberships, on-site childcare, and 4-day workweek during non-busy season.

Research examining time pressure from billable hours show that during the non-busy season 51-59% of accountants feel time pressures, but in busy season, this pressure rises to 90-91% of accountants (Carrillo, 2017). In addition, the pressures increase with the “30 and under” age group. To better handle this increase in stress Carrillo et al (2017) recommend allowing younger employees more autonomy (even recommending working from home); providing professional development opportunities, mentoring, and support groups; create brainstorming opportunities; recognize and reward personal outcomes; and become an advocate for corporate social responsibility.

### **Recuperating from Burnout**

Recovery and recuperation from burnout during non-work time is vital to restore energy levels (Els, Mostert & de Beer, 2015). It is important for employees engage in adequate recovery activities, both in terms of quality and quantity, to buffer burnout. Insufficient recovery has been found to cause increased burnout along with the increased negative effects of this escalated burnout (Els, Mostert & de Beer, 2015). This cycle continues without proper recovery.

During busy seasons, employees often do not have the time needed to properly recuperate from job burnout, again magnifying its effects on their lives and the organizations that employ them. Some of the activities that employees may undertake include meditation, practicing mindful breathing, muscle relaxation, exercise, and listening to music (Els, Mostert & de Beer, 2015). Some accounting firms create a space for meditation and yoga, as well as, incentivize employees to use mindful breathing reminders on smart watches. Time pressure at work leaves less time for these and other possible relaxation or recuperation activities. Even given time to be at home, employees that are experiencing high workload, unfortunately tend to ruminate about work-related issues even in their reduced non-work time, further exacerbating the issue (Brosschot, Gerin & Thayer, 2006).

### **CONCLUSION**

When burnout is cyclical, in fact it is anticipated, organizations can have policies and practices in place. As Figure 2 summarizes, organizations can anticipate the arrival of burnout by offering training to their employees on how to understand their individual triggers, develop alternative work arrangements, or offer gym memberships. Once the busy season arrives, the organization can encourage individuals to focus on personal health, take work breaks, and to feel comfortable asking for help. The recuperation period should be a time of recovery through short sabbaticals, a shorter work week, and mentoring or attending support groups. In the case of the tax accountant, having these practices in place will make the seasonal, cyclical stressors more manageable.

## BIBLIOGRAPHY

- AICPA (2019). Workplace burnout: Why it happens, and how to reignite the flame. October 1, 2019. <https://us.aicpa.org/membership/discounts/savings-source-workplace-burnout>
- Abate, J., Schaefer, T., & Pavone, T. (2018). Understanding generational identity, job burnout, job satisfaction, job tenure and turnover intention. *Journal of Organizational Culture, Communications and Conflict*, 22(1), 1-12.
- Alarcon, G.M. (2011). A meta-analysis of burnout with job demands, resources, and attitudes. *Journal of Vocational Behavior*, 79, 549-562.
- Avanzi, L., Zaniboni, S., Balducci, C., & Fraccaroli, F. (2014). The relation between overcommitment and burnout: Does it depend on employee job satisfaction? *Anxiety, Stress & Coping*, 27(4), 455-456.
- Bakker, A.B. & de Vries, J.D. (2021). Job demands-resources theory and self-regulation: New explanations and remedies for job burnout. *Anxiety, Stress & Coping*, 34(1), 1-21.
- Bang, H. & Reio, T.G. (2017). Examining the role of cynicism in the relationships between burnout and employee behavior. *Revista de Psicologia del Trabajo y de las Organizaciones*, 33(3), 217-228.
- Bisht, N.S. (2019). A study on the role of work-related rumination in the relationship between job characteristics and burnout (2019). *South Asian Journal of Management*, 26(2), 65-87.
- Brosschot, J.F., Gerin, W., & Thayer, J.F. (2006). The perseverative cognition hypothesis: A review of worry, prolonged stress-related physiological activation, and health. *Journal of Psychosomatic Research*, 60(2), 113-124.
- Buchheit, S., Dalton, D. W., Harp, N. L. & Hollingsworth, C. W. (2016). A contemporary analysis of accounting professionals' work-life balance. *Accounting Horizons*, 30(1), 41-62.
- Carrillo, H., Castellano, J.F., & Keune, T.K. (2017). Employee engagement in public accounting firms. *The CPA Journal*, December, 36-41.
- Chambel, M.J., Varvalho, V.S., Cesario, F., & Lopes, S. (2017). The work-to-life conflict mediation between job characteristics and well-being at work: Part-time vs. full-time employees. *Career Development International*, 22(2), 142-164.
- Couser, G.P., Morrison, D.E., & Brown, A.O. (2022). Getting serious about people over profit: Addressing burnout by establishing meaning and connection. *Physical Leadership Journal*, July/August, 29-35.
- Els, C., Mostert, K., & de Beer, L.T. (2015). Job characteristics, burnout and the relationship with recovery experiences. *S.A. Journal of Industrial Psychology*, 41(1), 1-13.
- Fogarty, T.J., Singh, J., Rhoads, G.K., & Moore, R.K. (2000) Antecedents and consequences of burnout in accounting: Beyond the role stress model. *Behavioral Research in Accounting*, 12, 31-67.
- Gallup, Inc. (2020). Gallup's Perspective on Employee Burnout: Causes and Cures. Retrieved from Employee Burnout: Causes and Cures (gallup.com).
- Goncalves, C., Chambel, M.J., & Varvalho, V.S. (2020). Combating burnout by increasing job relational characteristics. *Journal of Career Development*, 47(5), 538-550.
- Guthrie, C. P. & Jones, III, A. (2012). Job burnout in public accounting: Understanding gender differences. *Journal of Managerial Issues*, 20(4), 390-411.
- Hall, M. & Smith, D. (2009) Mentoring and turnover intentions in public accounting: A research note. *Accounting, Organizations and Society*, 34(2009), 695-704.
- Herda, D.N. & Lavelle, J.J. (2012). The auditor-audit firm relationship and its effect on burnout and turnover intention. *Accounting Horizons*, 26 (4), 707-723.

- Johnson, E. N., Lowe, D. J., & Reckers, P. M. J. (2012) Measuring accounting professionals' attitudes regarding alternative work arrangements. *Behavioral Research in Accounting*, 24(1), 47-71.
- Jones, A., III, Norman, C. S., & Wier, B. (2010) healthy lifestyle as a coping mechanism for role stress in public accounting. *Behavioral Research in Accounting*, 22(1), 21-41.
- Lu, A.C.C. & Gursoy, D. (2016). Impact of job burnout on satisfaction and turnover intention: Do generational differences matter? *Journal of Hospitality & Tourism Research*, 40(2), 210-235.
- Maslach, C. & Jackson, S.E. (1981). The measurement of experienced burnout. *Journal of Occupational Behavior*, 2, 99-113.
- Matin, H.Z., Lalali, N.S., & Anvari, M.R.A. (2012). Do demographic variables moderate the relationship between job burnout and its consequences? *Iranian Journal of Management Studies*, 5(1), 47-61a.
- Nagem, S. (2021) Career development in a virtual world. *Journal of Accountancy*, February, 16-19.
- Nguyen, T.T.T & Man-Ling, C. (2018). Triple-down model of capability, job characteristics and burnout. *Chinese Management Studies*, 12(3), 506-523.
- Nouri, H. (2016/2017) Turnover in public accounting firms: The effect of position, service line, ethnicity, and gender. *Review of Business*, 37(2), 14-27
- Ozkan, A. (2013) The effects of occupational stress on burnout and life satisfaction: A study in accountants. *Qual Quant*, 47, 2785-2798.
- Park, H.I., Jacob, A.C., Wagner, S.H., & Baiden, M. (2014). Job control and burnout: A meta-analytic test of the conservation of resources model. *Applied Psychology: An International Review*, 63(4), 607-642.
- Rahim, A. & Cosby, D.M. (2016). A model of workplace incivility, job burnout, turnover intentions, and job performance. *The Journal of Management Development*, 35(10), 1255-1265.
- Reinstein, A., Sinason, D. H., & Fogarty, T. J. (2012) Examining mentoring in public accounting organizations. *Review of Business*, 33(1), 40-49.
- Rozman, M., Treven, S., Cancer, V., & Cingula, M. (2021). Burnout of older and younger employees – the case of Slovenia. *Organizacija*, 50(1), 47-62.
- Sweeney, J.T. & Summers, S.L. (2002). the effect of the busy season workload on public accountants' job burnout. *Behavioral Research in Accounting*, 14, 221-245.
- Swider, B.W. & Zimmerman, R.D. (2010). Born to burnout: A meta-analytic path model of personality, job burnout, and work outcomes. *Journal of Vocational Behavior*, 76, 487-506.
- Threlkeld, K. (2021). Employee Burnout Report: COVID-19's Impact and 3 Strategies to Curb It. *Indeed.com*. Retrieved at Employee Burnout Report: COVID-19's Impact and 3 Strategies to Curb It (indeed.com).
- World Health Organization (WHO) (2019). 11<sup>th</sup> Revision of the International Classification of Diseases.
- Yerda, A.I. & Putri, F.P. (2017) Do auditor's feel stress? Examining auditor experience and organizational commitment. *International Journal of Economic Perspectives*, 11(1), 1486-1498.



## Figures and Tables

Figure 1: The Cycle of Burnout for Tax Accountants

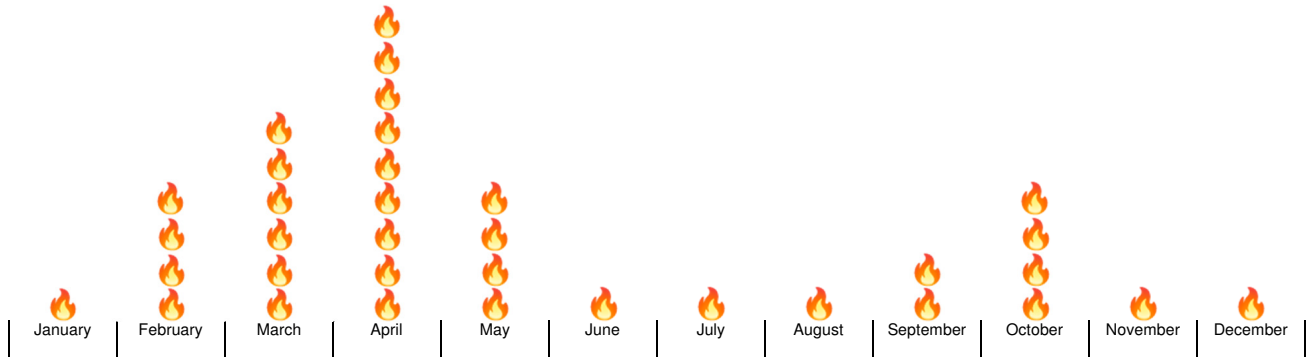


Figure 2: Summary of Recommendations

