

A QUANTITATIVE EXAMINATION OF THE RELATIONSHIPS BETWEEN WORK-LIFE  
BALANCE, BURNOUT, AND TURNOVER INTENTIONS AMONG TEXAS PUBLIC  
ACCOUNTING PROFESSIONALS

by

Vicky Ruth Johnson

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Dissertation

Submitted in Partial Fulfillment

of the Requirements for the Degree of

Doctor of Business Administration

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Liberty University, School of Business

July 2023

## Abstract

This quantitative correlational research study aimed to address the lack of work-life balance among public accounting professionals, potentially resulting in burnout and increased turnover intentions. A lack of work-life balance, burnout, and turnover has long been associated with the public accounting profession. This study looked to add to the body of knowledge by looking specifically at Certified Public Accountants (CPAs) registered with the Texas State Board of Public Accountancy (TSBPA) who currently work for public accounting firms. The study utilized information gathered from three valid and reliable survey instruments: the Maslach Burnout Inventory (MBI), Work-Life Balance Questionnaire, and Turnover Intention Questionnaire. The findings indicated a statistically significant relationship between work-life balance and burnout and work-life balance and turnover; however, the largest relationship was found between the two dependent variables, burnout and turnover. The findings are important to further understand and reduce the high employee turnover experienced by the accounting industry. This research reveals the areas in which public accounting firms should focus their human resource initiatives to improve the future of the public accounting industry.

*Key words:* work life balance, burnout, turnover, public accounting

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**Approvals**

_____	_____
Vicky Johnson, Doctoral Candidate	Date
_____	_____
Terrance Woods, PhD, Dissertation Chair	Date
_____	_____
MeLisa Rogers, PhD, Committee Member	Date
_____	_____
Alexander Averin, PhD, MBA Chair, Doctoral Programs	Date

## **Dedication**

This Dissertation is dedicated to my family who helped me persevere through many years of work. Brian, Annabelle, Ruby, Dad, and Tammy, thank you for supporting me through this process. The completion of this dissertation would not have been possible without your love and prayers. I am so thankful to the Lord for bringing me through this journey.

## **Acknowledgments**

I would like to thank my Dissertation Chair, Dr. Terrance Woods. Thank you for taking time out of your busy schedule to assist me through this process and helping me to succeed.

Without your guidance and patience, I would not have made it through this process.

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## **Section 1: Foundation of the Study**

Characterized as historically high-stress workplaces, public accounting firms experience high levels of employee turnover, which hurts the bottom line of organizations (Nouri & Parker, 2020). Public accountants are plagued with burnout and a lack of work-life balance. In this study, the researcher examined the relationship between work-life balance, burnout, and turnover intentions in public accounting firms in Texas. Section 1 includes a comprehensive review of the foundation of the study. This includes a focus on the background of the problem, the nature of the study, the theoretical framework, and a review of professional business literature. Section 2 of this study describes the project. The Project section identifies the methodology and procedures implemented by the researcher to address the research problems. Section 3 of the research study is the Application to the Professional Study. This section includes a presentation of the findings, their application to professional practice, recommendations for future studies, and reflections.

### **Background of the Problem**

Although many studies have explored work-life balance, few have concentrated on work-life balance as it relates to burnout and turnover intentions among public accounting professionals. COVID has further complicated work-life balance. According to Romani et al. (2021), COVID's blurring of the line between work and home life has been unhealthy for professional employees. It is more difficult for individuals to find time to focus on work that is uninterrupted by family obligations, adding to employees' stress. This study expanded on prior research by examining the correlation between work-life balance, burnout, and turnover intentions among certified public accountants (CPAs) in Texas.

The first area of focus is the concept of work-life balance. Employees face inter-role conflict when balancing work and home life. A lack of work-life balance often leads to lower job

performance, a lack of organizational commitment, and increased turnover rates (Huang et al., 2019). Professions such as public accounting, where long work hours and complex assignments intensify job stressors, exacerbate inter-role conflicts (Knight & Taylor, 2021). Time-reduction practices, flexible work arrangements, and work-leave programs have improved work-life balance in some public accounting firms. Despite new emphasis on work-life improvement strategies, the public accounting profession lacks widespread implementation of these strategies. Long work hours and high-stress environments continue to be commonplace (Martínez-León et al., 2019). Although research has established the lack of work-life balance in the public accounting workplace, further research to assess work-life balance's relationship with burnout and turnover intentions is necessary.

The concept of burnout is the second area of focus. Burnout is a mental health issue that leads to emotional and physical exhaustion among employees (Aldossari & Chaudhry, 2021). In the public accounting profession, heavy workloads requiring long hours lead to employee burnout and high employee turnover rates. The compounding of stressors felt in a public accounting environment escalates burnout (Salehi et al., 2020), which leads to feelings of emotional exhaustion, depersonalization, and lack of personal accomplishment (Nouri & Parker, 2020).

The third concept is turnover. In the current employment landscape, the demand for qualified CPAs outpaces the supply of qualified CPAs entering the workforce (Franklin et al., 2017). This supply shortage means employers must retain high-quality employees, so accounting firms spend significant resources hiring and retaining highly skilled workers (Boyer-Davis, 2019). Minimizing employee turnover is a top priority for human resource (HR) professionals and senior management, since the company loses all the capital and time invested in an employee

when that employee leaves the firm (Nelson & Duxbury, 2021). The current literature confirms that high employee turnover is a significant problem in public accounting firms, but the correlations among turnover intention rates, work-life balance, and burnout require further investigation.

### **Problem Statement**

The general problem to be addressed is the lack of work-life balance among public accounting professionals, potentially resulting in burnout and increased turnover intentions. Public accounting professionals experience high levels of burnout due to long work hours, heavy workloads, and cyclical busy seasons that accompany the public accounting profession (Bagley et al., 2021). According to Nouri (2017) public accounting professionals are burned-out due to a lack of balance between work and home life that eventually leads to job turnover. High levels of turnover exist among public accounting professionals due to burnout and a lack of work-life balance (Nelson & Duxbury, 2021). The specific problem to be addressed is the lack of work-life balance among public accounting professionals in Texas, potentially resulting in burnout and increased turnover intentions.

### **Purpose Statement**

The purpose of this fixed-design, correlational study is to examine the lack of work-life balance among public accounting professionals and its relationship to burnout and turnover intentions. The problem of a lack of work-life balance in public accounting firms was explored through an analysis of CPAs registered with the Texas State Board of Public Accountancy (TSBPA). Existing research has verified the presence of work-life balance, burnout, and turnover problems within the accounting field in the United States, but further research is needed within

specific regions (Nouri, 2017). This research focused on Texas due to its ease of access for the researcher.

The quantitative correlational study utilized information gathered from three valid and reliable survey instruments: the Maslach Burnout Inventory (MBI), Work-Life Balance Questionnaire, and Turnover Intention Questionnaire (TIS-6, version 4). The surveys were combined and administered via email first to members of the Texas Society of CPAs (TXCPA), the largest group of public accounting professionals in Texas. While not specifically required, the majority of members of the TXCPA hold Texas CPA certifications. The study used descriptive and inferential statistics to analyze data regarding the independent variable, work-life balance, and the two dependent variables, burnout and turnover. The goal of this study was to help public accounting firms gain greater insight into retaining valued employees by investigating the links between work-life balance, burnout, and turnover. The researcher also provided recommendations on how to overcome these challenges and increase employee retention.

### **Research Questions**

This study is a quantitative correlational examination of the relationships between work-life balance, burnout, and turnover intentions in public accounting firms in Texas. Quantitative research questions focus on statistics and probabilities while establishing facts about behavior (E. A. Curtis et al., 2016). The following three research questions guided the data collection and analysis for this study.

RQ1: What is the relationship between work-life balance and the three subscales of burnout within a public accounting firm?



RQ2: What is the relationship between work-life balance and turnover intentions within a public accounting firm?

RQ3: What is the relationship between the three subscales of burnout and turnover intentions within a public accounting firm?

RQ1 explores the relationship between work-life balance and burnout. When work interferes with family life, professionals feel emotionally exhausted and begin to experience burnout (Yustina & Valerina, 2018). RQ2 investigates the relationship between work-life balance and turnover intentions. The difficulties professionals face balancing work and life obligations can ultimately lead to a desire to leave their current position. RQ3 studies the relationship between burnout and turnover intentions. George and Wallio (2017) tied job stressors leading to burnout to high turnover rates within the public accounting profession. Together, the three research questions helped the researcher examine the relationships between work-life balance, burnout, and turnover intentions in public accounting firms in Texas.

### **Hypotheses**

H1o. There is no statistically significant relationship between work-life balance and any of the three burnout scales. H1a. There is a statistically significant relationship between work-life balance and at least one of the three burnout scales. Relationship to Research Questions: H1 addresses RQ1 which looks to establish whether a relationship exists between work-life balance and burnout. Variables Included: H1 includes work-life balance on a 0 – 6 Likert scale measuring the employee's perceived level of work-life balance and burnout on a 0 – 6 Likert scale measuring an employee's perceived level of burnout.

H2o. There is no statistically significant relationship between work-life balance and turnover intentions. H2a. There is a statistically significant relationship between work-life

balance and turnover intentions. Relationship to Research Questions: H2 addresses RQ2 which seeks to establish whether a relationship exists between work-life balance and turnover intentions. Variables Included: H2 includes work-life balance on a 0 – 6 Likert scale measuring the employee's perceived level of work-life balance and turnover intentions on a 5-point Likert scale measuring an employee's turnover intentions.

H3o. There is no statistically significant relationship between the three subscales of burnout and turnover intentions. H3a. There is a statistically significant relationship between at least one of the three subscales of burnout and turnover intentions. Relationship to Research Questions: H3 addresses RQ3 which looks to establish whether a relationship exists between burnout and turnover intentions. Variables Included: H3 includes burnout on a 7 – point Likert scale measuring an employee's perceived level of burnout and turnover intentions on a 5 – point Likert scale measuring an employee's turnover intentions.

### **Nature of the Study**

This research study expanded the understanding behind the lack of work-life balance among public accounting professionals and its relationship to burnout and turnover intentions. The topic of research was best suited for a fixed design correlational method using the positivism research paradigm. A positivist approach will examine the single objective reality of work-life balance related to burnout and turnover intentions. Using a fixed design correlational method, I gathered quantitative statistical data focused on variable relationships, providing researchers greater insight into retaining high-quality employees in a workplace.

### ***Research Paradigm***

The four major paradigms found in applied business research are positivism, post-positivism, constructionism, and pragmatism. Worldviews are the general philosophical

viewpoints that influence how researchers conduct their studies and analyze their data.

Positivism relies on facts and the researcher's pursuit of a single objective reality. Positivist researchers believe every rational problem can be answered scientifically with mathematical proof. A researcher's role in positivist studies is limited to collecting and analyzing data in a purely objective manner. Positivism most closely aligns with quantitative research (Creswell & Poth, 2018).

Post-positivism challenges the positivist notion of absolute truth. Post-positivism searches for truth through interactions of individuals and multiple studies of one subject. The viewpoint of a post-positivism researcher may change over time as new information is gathered; therefore, a researcher may never gain a full understanding of a subject. Post-positivist researchers believe laws or theories govern the world and must be tested and proven true through observations and numeric study. Post-positivism most closely relates to the assumptions of quantitative research and focuses on scientific research (Creswell, 2014).

Constructionism states reality is determined by an individual through interactions in life and work. A researcher seeks to understand reality by studying an individual's interactions with others in social situations. The goal is to study a subject by learning about the viewpoints of the participants. Constructionist researchers seek to understand the social and historical backgrounds of participants to understand the context of their viewpoints. Rather than starting with a theory, researchers generate a theory based on inquiries and interactions with participants.

Constructionism most closely aligns with qualitative research (Creswell & Poth, 2018).

Pragmatism searches for practical solutions to problems while allowing researchers to incorporate their own personal viewpoints. Researchers have the personal freedom to choose techniques and procedures that best fit their research needs. Pragmatic researchers place their

focus on the research problem and use any method to reach practical answers. Using many approaches to gather and collect data that will lead to the most useful conclusion, pragmatism is often related to mix-method research (Robinson & McCartan, 2016).

This study conformed to the positivism paradigm in assessing the possible relationship between work-life balance, burnout, and turnover intentions. As Ryan (2018) stated, researchers using positivism believe facts are provable, reality is the same for all subjects, and observation and measurement provide an accurate view of reality. Guided by the positivism paradigm, I gathered facts, free of bias, and examined outcomes based on provable data. The study conclusion revealed verifiable facts that are logically and mathematically defensible.

### ***Design***

The primary design method that was utilized throughout this study is the fixed design using quantitative methods. The other primary design methods are flexible design using qualitative methods and mixed-methods design using quantitative and qualitative methods. Quantitative, qualitative, and mixed-method designs answer fundamentally different questions. Fixed designs using quantitative studies establish facts by finding patterns and relationships between variables. Quantitative research is best suited for fixed designs because researchers deductively build theories based on numerical data that is free of bias. Fixed designs use quantitative methods, established in a research proposal, to test hypotheses using statistical measures. Quantitative research is collected through a survey or experimental method with the intent of generalizing conclusions from sample populations (Landrum & Garza, 2015).

While research proposals loosely define flexible designs, researchers can adjust these designs as necessary to reach research goals. Qualitative research is best suited for flexible designs because qualitative studies take into consideration social factors or natural conditions of

participants. Qualitative studies collect data from interviews, observations, and field notes and uses words rather than statistics to reach conclusions (S. Ruel, 2017).

Mixed-method designs rely on the analysis of data using both the quantitative and qualitative design methodologies. Both qualitative and quantitative research are well suited for mixed-method designs because, depending on the subject matter, a researcher has chosen how or when they will implement research methodologies. The purpose of mixed-method designs is to allow multiple viewpoints so as to gain a better understanding of the subject under evaluation. Both quantitative and qualitative research methods have weaknesses, so the use of a mixed method attempts to neutralize the weaknesses (Parylo, 2012).

This study employed a fixed design using quantitative methods. The data and questions determined the most appropriate design choice. Quantitative methodology established whether a statistically significant relationship exists between work-life balance, burnout, and turnover intentions. This method was well suited for the proposed research because data gleaned from three numerical-based instruments (Work-Life Balance Culture Scale, Maslach's Burnout Inventory, and Voluntary Turnover Intentions Scale) tested the hypotheses. These instruments all utilized the Likert Scale, a common tool used within quantitative research (Creswell, 2014).

In this study, I collected data from a survey of public accountants in Texas. In quantitative studies, researchers can examine smaller populations and then generalize their findings to a larger group (Zyphur & Pierides, 2019). This research study focused on Texas but the study findings can be used to personify the sentiments of public accountants in a broader setting. This study would not benefit from the use of a flexible or mixed-method design. The addition of more flexible data, evaluated from different points of view, would not strengthen the

purpose of this study. Therefore, this study looked solely at the numerical correlations between the variables of work-life balance, burnout, and turnover intentions.

### ***Method***

Quantitative research uses three main methods: experimental, quasi-experimental, and non-experimental. Experimental research makes manipulations to the studied population. Researchers determine if specific actions make an impact on the outcome of the project. Experimentation uses manipulation and control to purposefully change research environments. True experiments intentionally introduce a manipulation into a controlled randomly selected subject group to study the outcome (Creswell, 2014).

By contrast, quasi-experimental designs seek to study a subject without the use of randomization. In these designs, researchers do not randomly select participants but pre-select them instead. Since participants are not randomly selected, influences outside of the independent and dependent variables may prejudice the participants, leading to the issue of confounding variables. When experimental designs are unavailable, researchers often use quasi-experimental designs by studying a pre-existing group, as opposed to controlling the experiment and measuring dependent variables in relation to the independent variable (Aloe et al., 2017).

Non-experimental research consists of descriptive, correlational, and causal-comparative designs. Non-experimental research does not randomly assign participants or manipulate independent variables. The researcher describes or examines relationships between pre-existing groups. Descriptive research looks to describe the current state of a variable. Correlational research measures the degree of connection between variables, while causal-comparative research looks to show cause and effect relationships between variables (Creswell, 2014).

This study employed a nonexperimental, correlational design because the study objective was to examine possible relationships between work-life balance, burnout, and turnover intentions. E. A. Curtis et al. (2016) stated that correlational design reveals relationships between one or more variables, which is the objective of the proposed study. This study was non-experimental because no manipulations or experimentation was made on the population or to the variables. Willing participants from Texas public accounting firms completed the survey. This study went beyond simply describing variables using descriptive research and focused on the relationships between variables in a pre-existing group. It did not look at cause and effect using causal-comparative research.

### **Theoretical Framework**

This research investigated the extent to which work-life balance is related to burnout and turnover intentions in public accounting firms. The two principal theories that guided the study were the Social Exchange Theory and the Maslach Burnout Theory (Maslach & Jackson, 1986; Porter, 2018). The actors in this study were the researcher, public accounting firms, and public accounting professionals. The variables that connected the study are work-life balance, burnout, and turnover intentions. The concept map in Figure 1 depicts the relationships that exist between the theories, actors, and variables.

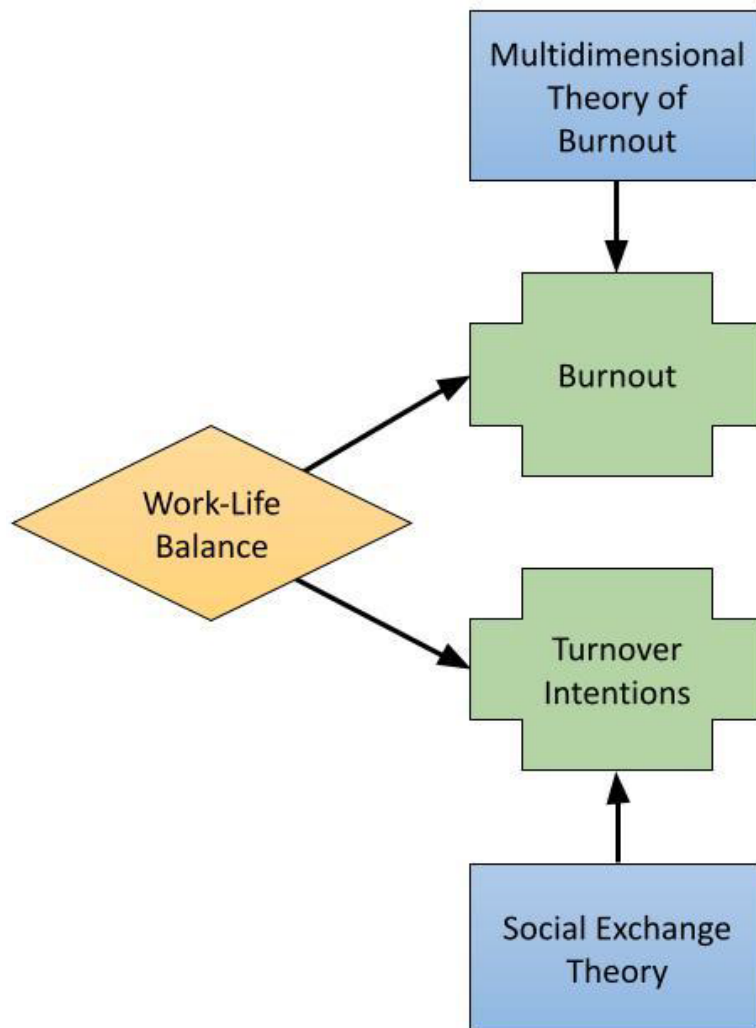
### ***Social Exchange Theory***

The Social Exchange Theory is a balance of non-contractual give-and-takes within employer-employee relationships (Porter, 2018). The employer and employee each trade something of value within their relationship. When the costs of the relationship outweigh the benefits, the exchange will no longer continue. In this study, the Social Exchange Theory was specifically related to the dependent variable turnover intentions. Employers provide work-life

balance in exchange for an employee's commitment to their job. A lack of work-life balance provided by employers can lead to greater turnover intentions.

**Figure 1**

*Concept Map of Theoretical Framework*



The Social Exchange Theory is initiated by an employer engineering a positive or negative act that impacts an employee (Thomas & Gupta, 2021). The employee has the opportunity to reciprocate with a positive or negative reaction. Positive social interactions bring advantages to both the employer and employee. Negative social interactions between employers



and employees can lead to negative work environments and, ultimately, high job-turnover rates. Mutual obligations and commitments build relationships within an organization. Positive or negative exchanges within an organizational context can predict outcomes and actions of employees. The Social Exchange Theory was used in this study to explain correlations between work-life balance and job turnover intentions in public accounting firms.

### ***Multidimensional Theory of Burnout***

The Multidimensional Theory of Burnout evaluates an employee's psychological response to job stressors (Lahana et al., 2017). Burnout, a dependent variable in this study, is a depletion of mental and physical energy due to prolonged exposure to job stressors. Burnout can have a negative impact on a business overall and lead to decreased productivity and work quality among employees, negatively impacting client service. The Multidimensional Theory of Burnout relates burnout to employees who exhibit high levels of emotional exhaustion and depersonalization and low levels of professional accomplishment (Maslach, 1998). The theory was first developed for use in the human services field but was quickly adapted to other areas of study, including business. The Maslach's Burnout Inventory (MBI) is the most widely used tool nationwide to measure burnout (Aboagye et al., 2018).

The MBI is a series of twenty-two survey questions that measure burnout in terms of emotional exhaustion, depersonalization, and reduced feelings of professional accomplishment (Okpozo et al., 2017). Nine questions that focus on how stressors impact job burnout measure emotional exhaustion. Five questions that focus on how employees cope with the feeling of exhaustion and burnout within their workplace measure depersonalization. The final eight questions focus on an employee's feelings towards personal accomplishment. A lack of personal efficacy and limited productivity by an employee are tied to burnout. In this study, the

Multidimensional Theory of Burnout was specifically related to measuring how the three constructs of burnout impacted the overall burnout of public accounting professionals.

### ***The Researcher***

The researcher functioned as the main data collector within the study by creating a survey to collect data from professionals in public accounting firms. The researcher analyzed and interpreted the results of the analysis and combined three survey instruments to quantitatively measure the relationship between work-life balance, burnout, and job turnover intentions. The researcher obtained permission to use the Maslach Burnout Inventory, the Work-Life Balance Scale, and the Turnover Intentions Scale and employed Survey Monkey to customize the survey. The researcher sent the survey to the Texas Society of CPAs administrator for email transmission to all current professional members. All data was collected electronically, and only the researcher had access to the data. The researcher followed the Collaborative Institutional Training Initiative (CITI) Program guidelines and obtained prior written approval from the Institutional Review Board (IRB). The researcher maintained ethical standards while gathering, analyzing, and reporting the data. Only group reports of the research will be published in order to maintain the confidentiality of participants.

### ***Public Accounting Firms***

Public accounting firms provide three main types of services: audit and attest, tax, and management consulting. Public accounting firms must hire and retain highly qualified employees to perform specialized services. There are three primary levels of professional employment in public accounting firms: entry-level accountants, middle-management accountants, and partners. Each of these staff positions brings about its demands and stressors. Human resource departments must be aware of the tasks assigned to each staff level and help maintain a quality

work-life balance for that level (M. B. Curtis & Taylor, 2018). In this study, public accounting firms provide a level of work-life balance to employees. Public accounting firms have the incentive to reduce turnover rates among employees to maintain their highly skilled staff.

### ***Public Accounting Professionals***

The participants in this research included practicing CPAs in Texas. Public accounting firms employ professionals ranging from associates, senior associates, managers, directors and partners. Public accounting professionals are highly skilled employees that require advanced degrees and ongoing training to perform their jobs (Nouri, 2017). The CPA designation is a highly respected designation that helps accountants excel in the business community. CPAs perform not only financial tasks such as audits and tax returns, but they also act as financial advisors to their clients. Elkins (2017) states that the CPA designation will gain an employee a 10% to 15% higher wage base. In this study, I collected data from public accounting professionals regarding their perceived level of work-life balance, burnout, and turnover intentions.

### ***Work-Life Balance—Independent Variable***

In recent years, the discussion of work-life balance has been at the forefront of studies. The most common definition of work-life balance is stated in Haar et al. (2014) as a “holistic concept, unique for each person and that depends upon his or her life values, priorities and goals” (p. 362). Work-life balance can be viewed as a point of balance where both work and life are equally fulfilling. This study measured work-life balance using four questions in the Work-Life Balance Scale. These questions measured an employee’s perceived level of work-life balance using a five-point Likert scale (Brough et al., 2014). The study investigated how work-life balance relates to burnout and turnover intentions of public accounting professionals.

### ***Burnout—Dependent Variable***

Burnout is a common condition within the public accounting workforce due to high-stress work environments and hard deadlines (George & Wallio, 2017). This study measured burnout using 22 survey questions developed by Maslach and Jackson, which measured an employee's perceived level of burnout using a five-point Likert scale (Okpozo et al., 2017). The study investigated how burnout relates to work-life balance and turnover intentions within public accounting firms. Previous research has studied the psychological effects of burnout in public accounting during the busy season. The progression of burnout comes in three main steps: (1) emotional exhaustion, (2) depersonalization, and (3) negative attitude. As workload and hours increase, employees become emotionally drained and unable to continue providing quality work products. Depersonalization occurs when employees are so emotionally exhausted they put up a wall between themselves and their work. Employees can become angry and bitter at clients and fellow employees due to the high work volume. The final stage brings about negative attitudes towards personal accomplishments. Employees begin to doubt their worth within an organization (Sweeney & Summers, 2002). Although many factors can impact an employee's level of burnout, this study looked specifically at burnout in relation to work-life balance and turnover intentions.

### ***Turnover Intentions—Dependent Variable***

Employees are critical in public accounting firms. As a result, turnover can be detrimental because the supply of skilled workers is limited. Public accounting firms continually improve their retention practices to mitigate high turnover rates among skilled workers (Nelson & Duxbury, 2021). Six questions, developed by Roodt (2004), measured an employee's turnover intentions using a five-point Likert scale (Falatah & Conway, 2019).

Retention of high-performing employees is a priority of businesses in all sectors; therefore, retention has been studied in high volume throughout the literature (Mello, 2019). Previous research studies on public accounting have looked at what groups of people have the highest turnover rates and what factors influence turnover intentions. Recent studies have focused explicitly on how ethnicity and gender relate to job turnover (Nouri, 2017). To add to the existing data, this research investigated how turnover intentions relate specifically to work-life balance and burnout within public accounting firms.

### ***Relationships Between Theories, Actors, and Variables***

Figure 1 depicts the relationship between the theories, actors, and variables included in this study. Work-life balance, the independent variable, impacts both burnout and turnover intentions of public accounting professionals. The dependent variable, burnout, is impacted by the three interrelated characteristics established by the Multidimensional Theory of Burnout: 1) emotional exhaustion 2) job detachment 3) reduced personal accomplishment (Maslach, 1998). The dependent variable, turnover intentions, is impacted by the Social Exchange Theory. The Social Exchange Theory states the more costs an employee experiences within an organization, the less commitment the employee feels (Porter, 2018). Work-life balance, an independent variable within the study, can either be perceived as a benefit or a cost to the employee. An increased presence of work-life balance within a public accounting firm benefits the employee, while a decreased presence of work-life balance is a cost to the employee. When employees perceive work-life balance as a benefit, they may experience reduced turnover intentions; however, when they see work-life balance as a cost, they may experience increased turnover intentions.

## **Definition of Terms**

This section outlines the key terms and concepts that help explain the core foundations behind the study and provide greater insight to the reader.

*Burnout (BO):* Burnout is the psychological toll an individual experiences from heavy professional demands (Maslach & Jackson, 1981).

*Depersonalization:* Depersonalization is a person's cynical attitude towards work manifested in detachment from job responsibilities and distance from coworkers (Okpozo et al., 2017).

*Emotional exhaustion:* Emotional exhaustion is the psychological and physiological impact on a person from an excessive amount of emotional stress (Okpozo et al., 2017).

*Personal accomplishment:* Personal accomplishment is an employee's personal desire to improve and grow in their current position (Okpozo et al., 2017).

*Voluntary turnover intentions:* When employees lack organizational commitment, employees seek new employment opportunities with the intent of leaving their current job (Barthauer et al., 2020).

*Work-life balance:* Work-life balance occurs when performance at work and engagement at home are equally balanced (Yustina & Valerina, 2018).

## **Assumptions, Limitations, Delimitations**

Risks are associated with all research projects, and this study is no exception. However, the researcher anticipated limited risks. The assumptions, limitations, and delimitations presented are common in most research studies. The primary assumption in this study was that all participants answered truthfully and honestly in their survey. If participants did not answer truthfully, there was a risk that the analysis would be flawed. Limitations are the weaknesses that

may be present in a research study. These weaknesses may have influenced the study results and impacted the interpretation of the findings. The primary limitation of this study was the limited scope of the surveyed population. Delimitations are the boundaries made by a researcher in a study (Pettigrew, 2013). The researcher restricted the study to CPAs currently practicing in a public accounting firm in Texas.

### *Assumptions*

Assumptions are unconfirmed facts the researcher takes as true (Pettigrew, 2013). The primary assumption of this study was that participants would answer truthfully. Examining work-life balance, burnout, and turnover intentions involves acquiring personal information about feelings and attitudes related to the participant's current employment situation. To promote authenticity in survey answers, Leedy and Ormrod (2019) stated researchers should take steps to ensure anonymity and confidentiality of survey participants. To mitigate the risk of untruthful answers and allow respondents to answer candidly the researcher attained responses through secure sources without enquiry of personal identifying information. Additionally, participants completed the survey on a voluntary basis. Conrad and Serlin (2006) stated survey participants who feel pressured to complete surveys often do not provide accurate responses.

Survey results can be negatively impacted when participants misinterpret the questions they are asked (Peytchev et al., 2010). This study assumed participants had a basic understanding of work-life balance, burnout, and turnover intentions. The survey questions used terms common within business to glean information from survey participants related to their personal feelings pertaining to the public accounting environment. Finally, the researcher assumed all instruments used in the study would be ethical and suitable to collect and analyze the variables (Creswell, 2014). The researcher assumed an adequate number of surveys would be completed to meet the

minimum sample size required by the study (E. Ruel et al., 2016). To encourage participation in the study, all individuals were made aware of the use of ethical survey instruments and confidentiality of their answers.

### ***Limitations***

One limitation of the study is the difficulty of generalizing the results to larger populations. This research study focused on public accounting professionals from small, medium, and large firms located in Texas. Different parts of the United States and different countries may produce different results. This limitation may be mitigated by using additional surveys or advanced statistical calculations (Schmid et al., 2020). Awareness of this limitation allows for future researchers to study alternative populations.

Another limitation is the inability of survey participants to answer truthfully due to a fear of negative ramifications from current employers. The participant's psychological attitude at the time of the survey may affect their ability to answer openly and honestly. The study required the participant to complete the entire survey within a certain period, and the time of that survey completion may impact the survey results. For example, a survey administered during a non-busy season may provide more favorable work-life balance than survey results from a high-stress heavy-workload season. Biases based on a participant's current circumstances may affect the study results (Podsakoff et al., 2003). Using a larger sample size and a more comprehensive range of participants may mitigate this limitation.

Another possible limitation is common method bias, which occurs when statistical instruments, as opposed to respondents' answers, cause response variations. The measurement instruments in this correlational quantitative research study may have introduced biases and skewed the variances. Common method bias often appears when the same survey instruments



capture independent and dependent variables. The researcher selected appropriate procedural and statistical tools to limit biases in results and mitigate this limitation, but no assurance can be given that it was removed entirely (Shi et al., 2019).

Finally, the COVID pandemic is a limitation to the study. The COVID-19 pandemic has changed, both for better and for worse, the structure of the workplace forever. Flexibility in work environments and reliance on communication technology is commonplace in the COVID era. Generalized research studies have shown differing views of the new flexible work environment that is now common in businesses during COVID. Many employees can now pick when, how, and where they work. This flexibility is potentially beneficial for work-life balance. Commuting times are down, and employees can prioritize family time (Mehta, 2021). An opposing view found that inter-role conflicts between work and home are rising as work-from-home scenarios have become more common. Employees experience incompatible pressure from both work and home with a blurred line between commitments. They can feel less committed to their workplace due to a lack of interactions with coworkers. Additionally, due to a lack of communication and guidance from supervisors, productivity is down, and burnout is up (Chawla et al., 2020). The views of study participants may be swayed positively or negatively by the new COVID-era work environment.

### ***Delimitations***

The first delimitation of this study is the inclusion of only public accounting professionals from only one geographical state in the United States. This study measured the relationship between work-life balance, burnout, and turnover intentions among public accounting professionals in Texas, so the conclusions of this study are limited to one state. Obtaining information from a large, diverse population within Texas will bolster the validity of

the study. The study population included all public accounting professionals registered with the Texas Society of Certified Public Accountants, including individuals from small, medium, and large public accounting firms.

The second delimitation of this study is the selection of only CPAs as participants. Certain detailed work within the public accounting field requires certification. CPAs require specialized training, play a crucial role in the accounting process, and take on the brunt of the stress and workload within the public accounting field. The participants in the survey must (a) be 18 years of age (b) be CPAs in Texas and (c) currently work in the public accounting field, so the exclusion criteria exclude (a) individuals under the age of 18 (b) non-CPAs and (c) CPAs working in non-public accounting positions. These delimitations narrowed the focus of the study and allowed for an in-depth survey of public accounting professionals in Texas.

### **Significance of the Study**

Accounting professionals experience a lack of work-life balance and high levels of burnout. The link between issues with work-life balance, burnout, and high turnover intention rates in public accounting organizations underscores the significance of the proposed study. While this problem has been studied previously, there is a gap in research pertaining to accounting professionals, work-life balance, and burnout in Texas. Additionally, employers should strive to provide a working environment conducive to employee flourishing. According to the *New International Version* (2023, “May the Lord make your love increase and overflow for each other and everyone else” (1 Thess. 3:12). The Lord wants his children to thrive and grow in all aspects of their life. This study provides insight into ways organizations can cultivate a workplace that encourages human flourishing. This study is significant for gaining greater

insight into the relationship between work-life balance, burnout, and turnover intentions in the public accounting environment in Texas.

The potential results of this study will provide greater insight into the growing problem of high turnover rates within public accounting firms. This research fits within the current literature by adding to the body of knowledge surrounding links between work-life balance, burnout, and turnover intentions. After examination, no current literature was found related to CPAs in Texas relating to this topic. This research contributes to the current literature by looking in detail at work-life balance, burnout, and turnover intentions of CPAs in Texas. This research study provides practical insight into retaining CPAs in public accounting firms. The relationships found between burnout, work-life balance, and turnover intentions can impact retention practices implemented by human resource professionals in public accounting firms. This study can significantly improve public accounting retention rates as well as work-life balance and burnout among public accounting professionals.

### **Review of the Professional and Academic Literature**

This review of professional and academic literature looks at the issues of work-life balance, burnout, and turnover intentions in public accounting firms. The intent is to connect the current body of knowledge with the research questions in this study. Literature describing the nature of work and current problem areas surrounding public accounting has been included. The specific problem addressed in this research study is the lack of work-life balance among public accounting professionals in Texas, resulting in potential burnout and increased turnover intentions. Additionally, this section includes literature that has previously addressed components of this problem.

### ***Business Practices in Public Accounting***

Public accounting is a high-stress heavy-work load industry (Jones & Iyer, 2020). Public accounting firms provide three main types of services: audit and attest, tax accounting, and management consulting. Historically, public accountants face a higher degree of stress and heavier workload than professionals in private accounting careers. While public accounting allows for more significant job growth and higher earnings for accountants, the career path often comes with the cost of work-life conflict and burnout (Grossman, 2020). Since burnout, work-life conflict, and turnover are prominent issues in public accounting, this study focuses on individuals working in the public accounting field.

**Busy Season.** During the accounting busy season, heightened workloads lead to long hours which can cause burnout within the workforce (Abuaddous et al., 2018). The busy season peaks during the first quarter of the calendar year, when most tax returns, audits, and professional reports are due. Stress levels are intensified during the busy season leading to increased turnover, reduced job performance, and lower job satisfaction (Smith et al., 2017). Abuaddous et al. (2018) compared burnout levels of audit professionals before and during busy seasons. The research, which used the Maslach Burnout Inventory, showed a significant increase in burnout levels during the busy season. Negative aspects of the public accounting industry are often intensified during the busy season leading to work-life conflict, burnout, and turnover.

**Public Accounting Professionals.** Public accounting professionals perform a wide variety of tasks and require a deep level of knowledge, which adds to the stress of working in the profession (Grossman, 2020). This study focuses on public accounting professionals in Texas, more specifically CPAs. Schoenfeld et al. (2017) stated the CPA designation is a highly respected label that helps accountants excel in the business community. CPAs perform

complicated financial tasks such as completing audits and tax returns and acting as financial advisors to their clients. The level of responsibility taken on by public accounting professionals can lead to emotional exhaustion and burnout (J. Kim, 2018).

The position you hold within the public accounting profession also impacts the stressors you encounter. Jones and Iyer (2020) stated four levels of hierarchy typically exist within the organizational structure of a public accounting firm: associate, senior, manager, and partner. Al-Shbiel et al. (2018) stated the highest level of turnover is evident among junior-level accountants, who often decide to leave public accounting for private accounting or switch career fields altogether. This project gathered information from all staff levels willing to participate in the survey. While each staff level has its specific stressors, they all feel the demands of the public accounting industry.

### ***The Problem in Today's Public Accounting Environment***

Public accounting professionals currently face a lack of work-life balance and high levels of burnout, leading to turnover in the public accounting field (Bagley et al., 2021; Nelson & Duxbury, 2021; Nouri, 2017). Hays et al. (2022) stated the biggest challenge for accounting firms in the next twelve months would be staff recruitment and retention. Public accounting firms compete with more lucrative and high-growth career fields, such as finance and data analytics. Hays et al. (2022) stated, "CPAs are not confident about the direction of the profession and the ability to reach a good work-life balance. If too many young CPAs change to another career path, the accounting profession may face a labor shortage" (p. 31). This research study focused on the relationship between work-life balance, burnout, and turnover intentions to gain more significant insights into preventative actions that could improve working conditions within the public accounting field and limit turnover intentions.

### ***Lack of Work-Life Balance Among Public Accounting Professionals***

Public accounting professionals struggle to manage the stressors of both their jobs and their personal lives. When there is no proper work-life balance, performance at work and engagement at home are impacted (Yustina & Valerina, 2018). Employees of Big Four, mid-sized, and local public accounting firms report significantly higher work-family conflict levels than employees in private sector accounting. Buchheit et al. (2016) stated public accounting firms are deadline-driven and characterized by overwhelming workloads during specific busy seasons. Complex accounting issues can also burden accounting professionals outside of work hours, making it hard for accountants to separate work and home life. These heavy work demands exacerbate accounting professionals' lack of work-life balance.

### ***Burnout Among Public Accounting Professionals***

The high-stress, high-demand nature of public accounting leads to burnout. Weinberger et al. (2022) state the role of public accountants is to identify and satisfy their customers' needs; with this role comes a constant burden to maintain client satisfaction. Public accounting clients can be demanding and often require a continuous supply of employees' efforts that can be draining and time-consuming. When accountants become stressed by needy clients, they become over-involved in workplace affairs and lose their sense of personal identity and focus. This loss of self-identity and physical and emotional exhaustion can ultimately lead to burnout. Slowiak and DeLongchamp (2022) stated, "Organizations appear to be aware of the impact of job demands on employees, as 46% of human resource leaders reported that they believe employee burnout is responsible for workforce turnover" (p. 2). Both job performance and job satisfaction are negatively impacted by the intensity and time-consuming nature of the public accounting

industry (Nouri, 2017). The damaging impacts of burnout are a prominent factor behind the high turnover rates at public accounting firms.

### ***High Turnover Rates Among Public Accounting Professionals***

Employee retention, specifically in the public accounting sector, is a dire concern (Nouri, 2017). The U.S. Bureau of Labor Statistics (2018) states the accounting, auditing, attestation, tax preparation, bookkeeping, consulting, and payroll processing industry has a turnover rate of over 2.3 times greater than the national average. According to LinkedIn's global job survey analysis, job turnover rates within the professional service sector of accounting were 1.1 times greater than the average for other industries (LinkedIn, 2018). Turnover negatively impacts a firm's morale and, ultimately, its bottom line. Nouri and Parker (2020) estimated that the recruiting and training costs of replacing an entry-level staff member in a public accounting firm exceed \$32,500. Given the high costs of replacing professional employees, firms are continually searching for ways to retain top-quality employees. High turnover rates have historically plagued the accounting profession, so researchers have taken great interest in studying the antecedents of turnover intentions.

### ***Social Exchange Theory***

This study used the underpinnings of Social Exchange Theory to evaluate interactions between employees and employers in the public accounting sector. Dating back to the 1920s, Social Exchange Theory combines psychological and economic philosophies grounded in a cost-benefit analysis between two parties (S. Lee & Jeong, 2017). Social Exchange Theory evaluates a stream of positive and negative interactions between two parties. These interactions are seen as costs, which are harmful components that may ultimately lead to the relationship's demise, or benefits, the positive aspects that encourage relationship growth. In the business setting, the

Social Exchange Theory evaluates relationships between employers and employees, who each have expectations when entering a business relationship (Meng et al., 2019). Employers expect employees to work hard, commit to the organization, and provide quality output for clients. Employees expect employers to provide fair compensation and a positive work environment. The give and take within the relationship leads to either positive or negative outcomes.

The Social Exchange Theory has been used to explain relationships between human resource practices and employee commitment (Mora Cortez & Johnston, 2020). The employer-employee relationship is built on mutual trust and commitment. Organizations that invest in the well-being of their employees are rewarded with committed employees. Turnover can be a negative response to a negative employer-employee transaction. The Social Exchange Theory looks purely at voluntary behaviors with no contractual obligations. Employees work harder and commit more time to their workplace when they receive support and encouragement from their employer (Meng et al., 2019). On the other hand, employees lose their motivation and look for other employment opportunities when they feel burned out and unsupported by their managers. This theory explains how the interactions between the employer and employee impact work-life balance within a public accounting firm.

The Social Exchange Theory has been directly tied to work-life balance initiatives (Talukder et al., 2018). When employers actively implement work-life balance initiatives, employees are likely to reciprocate with increased organizational commitment (H. K. Kim, 2014). Employees who are encouraged to fulfill work and non-work commitments indicate greater feelings of job satisfaction and loyalty to their employers. Additionally, favorable work-life balance arrangements initiated by employers motivate workers to perform at higher levels (Wong et al., 2020). The Social Exchange Theory links together work-life balance initiatives



with greater organizational performance. The Social Exchange Theory was used in this study to look specifically at how the work-life balance initiatives implemented by Texas public accounting firms impact burnout and turnover intentions of public accounting professionals.

### ***Multidimensional Theory of Burnout***

This research study used the Multidimensional Theory of Burnout established by Maslach and Jackson (1981) to investigate burnout among public accounting professionals in Texas and how burnout is related to work-life balance and turnover intentions. The Multidimensional Theory of Burnout is the most widely used in burnout literature. It states burnout is linked to three separate dimensions: emotional exhaustion, depersonalization, and a reduced sense of personal accomplishment. Maslach and Jackson (1981) noted each dimension of burnout should be seen as a separate factor, as they can be experienced independently of one another. Each dimension, individually or in totality, can impact an employee's feelings of burnout and commitment to their current employer. Understanding the dimensions surrounding burnout can help in formulating effective practices to limit the onset of burnout in public accounting professionals.

**Emotional Exhaustion.** Okpozo et al. (2017) stated that emotional exhaustion results from excessive emotional stress and refers to how individuals feel when their emotions are overextended. The major causes of emotional exhaustion in the workplace are work overload and relationship conflict. An employee may feel stuck or unable to get out of a draining work situation. Emotional exhaustion manifests in physical and mental distress that can eventually lead to anxiety disorders impacting both mind and body (Salvagioni et al., 2017). In accounting, emotional exhaustion occurs most often when professionals experience heavy workloads and workplace confrontations (Guthrie & Jones, 2012).

Knight et al. (2021) found that job satisfaction and job performance are both negatively impacted by emotional exhaustion. Individuals who feel emotionally and physically drained have negative feelings towards their work and, tend to perform at a lower level. Public accounting firms place a high value on job performance as a service organization to provide top-quality work to their clients. Job satisfaction is a mediator between emotional exhaustion and job performance. Public accounting firm management may mitigate exhaustion's impact on poor job performance by improving job satisfaction.

Rice and Reed (2021) tied emotional exhaustion to goal-focused leaders. Managers and supervisors who are highly focused on bottom-line success report a higher level of emotional exhaustion. The emotional well-being of leaders also directly impacts the emotional exhaustion of themselves and their staff. Leaders who consistently expressed natural emotions in the workplace negatively associated with emotional exhaustion and a positive association with job satisfaction. The psychological health of leaders and employees impact their overall well-being and enjoyment of their job (Noreen et al., 2021). Healthy leaders promote healthy workplaces that deter emotional exhaustion and burnout.

**Depersonalization.** Depersonalization manifests as a cynical attitude toward work and others (Lahana et al., 2017). It often begins as a coping mechanism for individuals to handle stress and exhaustion and leads to detachment from job responsibilities and distance from coworkers. Workers begin to distance themselves from any work-related issues. Detached workers not only treat coworkers with disrespect, but it is also manifested in the poor treatment of clients. As a client-service organization, an uncaring attitude towards clients and their issues can be highly detrimental to the bottom line of accounting firms. Okpozo et al. (2017) stated

employees with a cynical attitude impact themselves and those around them. Depersonalization is contagious and can slowly affect the culture of an entire organization.

The severance of communication and the interruption of teamwork caused by depersonalization negatively impacts business productivity (M. B. Curtis & Taylor, 2018). The willingness of an employee to share with team members the knowledge they have gained or created within a workplace is key to a successful business. When an employee becomes detached, and relationships are severed, knowledge is not shared, and productivity wanes. Team members must be willing to form relationships and pass the information on to others. One employee's detachment can harm team dynamics and interrupt workflow. Burnout negatively impacts firm productivity and knowledge sharing.

Permarupan et al. (2021) found work-life quality directly impacted employees' depersonalization. Employees desired a work-life where they designated roles and a control system in place to evaluate the performance of those roles. Additionally, employees valued a safe and healthy work environment and positive social integrations among employees. The workplace should facilitate a culture that integrates employees and engages them towards relationships and growth (Okpozo et al., 2017). A quality work-life will cultivate an employee's commitment to their workplace.

**Reduced Sense of Personal Accomplishment.** Personal accomplishment refers to an employee's feelings of achievement at work (Fogarty et al., 2000). Employees lack a sense of personal accomplishment when they are not growing or producing anything of value in their job. Even competent, hard-working employees who feel burned out often lack the motivation to grow and succeed. Rather than leaving their jobs, they will continue working at a lower level of productivity and quality. A reduced sense of personal accomplishment may impact an

employee's ability to serve clients, and employees who lack motivation negatively impact firm profits and overall culture.

Matthews and Rutherford (2021) linked personal accomplishment to an employee's use of multiple skills in a job. Skill discretion is the degree to which a job involves various tasks and showcases an individual's unique skill set. When employees feel needed within the workplace and utilize a range of skills to complete a job, they have a greater sense of personal accomplishment. Skill discretion is a buffer against job burnout and can be used by employers to create a more positive workplace.

The feeling of personal accomplishment is related to an employee's level of self-actualization. Historically, research has found employees need to reach self-actualization to feel fulfilled and committed to their jobs (Witzel, 2017). In the business context, self-actualization occurs when employees understand their roles and reach new potentials in those roles. Providing challenges and helping employees meet those challenges by using their abilities can help individuals reach self-actualization. Employees who find meaning and growth in their work experience positive outcomes for both the individual and organization as a whole in the form of greater job performance, organizational commitment, and high levels of engagement (Rosca et al., 2021). Consequently, employees who reach self-actualization in their job are less likely to feel burned out.

**Expanded Literature Related to Maslach's Burnout Theory.** The three symptoms of burnout have been widely accepted, but their independence and dependence on each other have been debated (Xie et al., 2022). Golembiewski et al. (1986) added to the Multidimensional Theory by arguing a link exists between the three components of burnout. They argued burnout comes in phases, with each phase being progressively virulent. As one component of burnout

increases, Golembiewski and Munzenrider (1988) found the other components increase gradually in a specific order. The study results showed that if a participant exhibited high levels of emotional exhaustion, they would next exhibit high levels of depersonalization and a reduced sense of personal accomplishment. At the highest level of burnout, the mean scores for all three levels would be high. On the other hand, Leiter (1993) showed emotional exhaustion, depersonalization, and a reduced sense of personal accomplishment can develop in parallel rather than in a specific sequence.

Fogarty et al. (2000) looked specifically at how the three characteristics of The Multidimensional Theory of Burnout related to the public accounting environment. Ever-changing regulatory requirements and time-sensitive deadlines cause accounting professionals to face a high level of job stress leading to emotional exhaustion. Accountants, although stereotypically introverts, must work in a group setting in the public accounting field. Relationship conflicts and negative attitudes impact employees' work outcomes and overall emotional well-being. A reduced sense of personal accomplishment occurs when employees feel their work is worthless; this leads to a reduced motivation to improve or produce a high-quality product. This research project expanded on previous literature and used the Multidimensional Theory of Burnout to explore public accounting professionals' personal and interactional characteristics in relation to work-life balance and turnover intentions.

### ***Work-Life Balance***

All employees desire meaningful relational exchanges and time spent outside of the workplace (Azeez et al., 2017). Historically, work-life balance has been defined as the relationship between work and personal roles. Work-life balance has also been described using the terms work-life conflict and work-family conflict. Torp et al. (2018) defined work-family

conflict as the struggle between incompatible roles of work and family. Pasewark and Viator (2006) stated that work-family conflict comes in two forms: work interfering with family and family interfering with work.

Greenhaus and Beutell (1985) split work-family conflicts into time-based, strain-based, and behavior-based. Time-based conflicts occur when time used to fulfill one role cannot be used to fulfill other roles. Strain-based conflicts focus on emotional weariness. When emotional stress from one role impacts the completion of another role, strain-based conflict exists. Behavior-based conflict occurs when behavior from one role spills over into another role. Employees desire to limit all types of work-life conflicts to efficiently use their time at both work and home. All three types of conflict impact an individual's ability to manage overall work-life balance.

Employees can decide how to manage their time between work and family (Fedakova & Istonova, 2017). The emotions and experiences felt in one area impact the emotions and interactions in the other. Even thinking about work or family can distract an individual while performing another role (Kengatharan & Edwards, 2021). For example, when individuals are worried about something that happened at work earlier in the day, they may be disengaged and distracted during family time in the evening. In a more positive example, individuals who feel supported, loved, and engaged at home may be more likely to grow and perform well at work. Work-life balance can easily be achieved when employees find a balanced integration of work and home roles.

Employers can impact the work-life balance of their employees in either a positive or negative way. When employers create an environment supportive of a balanced home and work life, employees are more committed to their jobs (Azeez et al., 2017). Job-related factors such as hours of work, alternative work arrangements, and managerial support have all influenced

employees' perceptions of work-life balance (Kelliher et al., 2019). Leaders in organizations must take a proactive role in establishing work-life balance initiatives (Park et al., 2020). The culture of an organization, led from the top-down, must promote separate boundaries between work and home life. Organizations with greater boundary control allow for happier, more engaged employees willing to work hard and stay committed to the business long-term.

**Impacts on Female Employees.** Although work-life balance is important for all employees, research has found females with children are most negatively impacted by work-life balance consequences (B. S. White et al., 2022). Work-life balance became a greater topic of discussion as more women entered the workforce during the 1960s and 1970s. Schneider (2011) estimated a typical work week for a parent includes 64 paid and unpaid work hours. Along with paid work hours, parents take their kids to school functions and extracurricular activities, complete household chores, and provide basic needs to their children. On average, mothers are tasked with the bulk of the at-home chores and spend an additional 2.9 hours per day completing household chores on top of their nine-to-five jobs. Employees with children need time to engage with their families in a meaningful manner (C. White & Maniam, 2020). Employees can reduce burnout by finding an equilibrium between home and work life.

Work-life balance is a significant deterrent to career progression and retention for women (Cohen et al., 2020). In 2019, women made up approximately half of full-time staff at public accounting firms. A study by PricewaterhouseCoopers in 2018 concluded that the gender gap is still an issue, and women appear to hit the ceiling at middle management (Anderson & Smith, 2019). Women between the ages of 28 and 40 feel pulled towards personal priorities and family responsibilities. Public accounting firms continue to cultivate work-life balance within their culture to prioritize women's advancement and retention (Cohen et al., 2020).

Romani et al. (2021) describe how work-life balance has been increasingly challenging for female employees in the wake of COVID-19. The COVID-19 pandemic has further blurred the line between work and family life, causing added stress to employees. Women are being forced to cut back hours and take on more part-time roles to manage the fluid home and work setting. In particular, mothers are leaving the workforce due to challenges related to work-life balance, reporting a lack of quality work time due to interruptions from children and other obligations while working from home. Women's work time is often fragmented, leading to a lack of efficiency and quality in work outputs. Women especially need work-life balance initiatives to help them manage home and work responsibilities.

Alternatively, Kelliher et al. (2019) found a significant omission in research related to work-life balance concerns of employees without childcare responsibilities. More research is needed to understand the growing needs of younger and older workers who are less likely to have children at home. Wilkinson et al. (2017) found that single individuals felt their work-life balance concerns were less legitimate than employees with children. The work-life balance needs of single individuals were seen as more leisure-based and not held to the same importance. More research is needed in the area of work-life balance related to employees desiring time for hobbies, education, cultural responsibilities, and religious activities (Kelliher et al., 2019).

**Employee Characteristics.** Specific employee characteristics have been more easily tied to managing work and home roles. A study by Mostafa and Bottomley (2020) found employees who have a self-sacrificing personality are tied to lower levels of work-life conflict. Individuals with a self-sacrificing disposition are willing to sacrifice their own needs for the needs of others. Self-sacrifice is labeled as a coping mechanism that allows employees to take on higher levels of stress and provide a greater good to their employer and family. Individuals willing to place



themselves below others had a strong desire to be fully engaged at work and home exhibited lower levels of burnout and work-life conflict due to their self-sacrificing nature (Borst et al., 2017).

Additionally, Hu and Hirsh (2017) found employees who find great joy and meaning in their work exhibit a lower tendency toward work-life conflict. Work meaningfulness is how an employee views their job as worthwhile and helpful to a common good. Employees can take on more responsibilities and handle more significant stress levels when they feel a passion for their work. Employees who are passionate about their job and enjoy working hard to positively impact society have a lower association with work-life conflict (Mostafa & Abed El-Motalib, 2020). These employees are engaged and immersed in their work beyond typical working hours, but it has a limited impact on exhaustion levels. Employees who enjoy their work because they see the meaning and value of what they produce have a greater work-life balance.

**Employer Initiatives.** Employers can create initiatives within the workplace to encourage work-life balance among all employees (Martínez-León et al., 2019). These initiatives adhere to the Social Exchange Theory of reciprocity. If employers provide a positive work environment with opportunities for work-life balance, employees will respond with hard work and a commitment to the organization. Martínez-León et al. (2019) found employers who initiate work-life balance programs, such as flexible work arrangements, paid-time-off programs, on-site childcare, or on-site gyms, experienced increased profits and cultivated a more positive culture for all employees.

Work-life balance initiatives give employees the flexibility to take care of personal responsibilities (Anand & Vohra, 2020). Formal work-life balance policies initiated by organizations are known as structural support initiatives (Bai et al., 2021). Organizations have

implemented a wide variety of options with varying degrees of success. Employees with and without children utilize work-life balance initiatives to balance work and non-work commitments (Anand & Vohra, 2020). Employees view these strategies as benefits of their employment, while employers view the strategies as employee retention plans. Two of the most common work-life retention strategies public accounting firms utilize are flexible work strategies and telework practices.

**Flexible Work Strategies.** Flexible work arrangements refer to when, where, and how long employees work (Erden Bayazit & Bayazit, 2019). Flexibility improves the way people work, provides more positive experiences within the workplace, and gives employees greater opportunities to self-regulate. Since set work times may not be in place, employees may make personal choices on when to complete their work (Onken-Menke et al., 2018). Flexible work strategies can range from part-time work, and remote work to seasonal work. A study by H. Kim et al. (2019) found different employees have varying needs for flexible work arrangements. For example, parenthood increases an employee's focus on family roles and often requires greater flexibility. Employers have begun to include flexible work arrangements into their organization's culture to allow employees to utilize these arrangements on an as need basis. Even if employees do not utilize flexible work arrangements, the availability of these initiatives positively impacts employees' perceptions of work-life balance.

**Telework.** Another specific work-life balance initiative implemented by public accounting firms is telecommuting. Telecommuting is the ability for employees to work from locations other than their employer's office through the use of technology (Sousa-Uva et al., 2021). Telecommuting is a powerful tool for organizations that leads to greater flexibility and satisfaction among employees. Although public accounting firms have been implementing

telework for years to increase their employees' work-life balance, Moglia et al. (2021) stated that the Covid-19 pandemic forced businesses to implement increased telework practices to allow work to continue during required shutdowns. Telework was initially a short-term solution to a global work crisis but has since become engrained in workplace culture.

Furthermore, telework has individual, business, and public benefits that positively impact firm commitment. Privately, telework allows individuals to improve work-life balance by mitigating non-essential travel (Moglia et al., 2021). Individuals are now free to move further from their workplace, and real estate trends are moving away from big cities toward less dense populations with more space and larger homes. Additionally, individuals are experiencing healthier lifestyles due to greater flexibility in working from home or at the gym. Businesses have reduced overhead costs by moving away from brick-and-mortar locations to downsized offices or purely e-commerce. Telework has positively impacted the fight against greenhouse gas emissions, as the reduced amount of commuter traffic has benefitted the environment. The trend towards increased telework is here to stay and is positively impacting the culture of organizations and the work-life balance of employees.

**Negative Consequences of Work-Life Balance Initiatives.** Not all research has found positive impacts related to work-life balance initiatives in the workplace. The flexibility afforded to employees has brought challenges to both employees and employers (Miglioretti et al., 2021). The negative side of using flexibility programs includes wage penalties, lower performance evaluations, and slower career advancements (Bourdeau et al., 2019). These negative aspects of work-life balance initiatives have been labeled as "flexibility stigma." A survey conducted in 2013 found that 60% of employees felt telecommuting would limit their chances for upward mobility within an organization (Masuda et al., 2017). In addition to restricting career growth,

many employees who utilize work-life balance initiatives feel lonely and crave the community provided in a consistent workplace setting.

Bourdeau et al. (2019) studied the varying successes of work-life balance initiatives. The study evaluated the use of enabling vs. enclosing work-life policies and their impact on career success. Enabling programs are flexible work arrangements and telework that give employees leeway on when and where to complete their jobs. Enclosing programs are on-site gyms and daycares that promote employees' ability to work longer hours and stay on the work premises. Enabling work-life balance programs often carry negative stigmas among supervisors and peers. Employees who used flexible work arrangements were seen as less devoted to their workplace, resulting in negative career consequences. Alternatively, employees who utilized enclosing programs were seen as devoted to their work and often rewarded with advancements and praise. Employers need to be cognizant of the stereotypes surrounding varying work-life balance initiatives and treat all employees equitably no matter what programs they utilize.

As work-life balance initiatives continue to increase, negative stereotypes are being broken, but advancements still need to be made (Moglia et al., 2021). Behaviors and attitudes surrounding telework and work-life balance programs are becoming more positive, and more people are utilizing work-life initiatives offered by their employers. Organizations should use work-life balance initiatives to promote job satisfaction and organizational commitment. More research is needed to identify which initiatives have the most significant positive impact on employers and employees.

**Work-Life Balance Studies Outside of Accounting.** Similar to accounting professionals, nurses face demanding jobs with long hours and heavy workloads. Suter and Kowalski (2021) looked specifically at the long hours required by nursing staff and their relation

to work-life conflict. According to the study, inconsistent and prolonged work hours negatively impacted work-life balance. Additionally, long work hours were tied to ill health and negative spillover into home life. Oh and Cho (2020) surveyed 271 nurses who regularly worked over 40 hours a week and encountered unpredictable schedules. The study found childcare and domestic chores were the most significant interference with work life. Heavy workloads and irregular work hours led to considerable work-life conflict. The study suggested incorporating specific plans to limit sudden changes in work schedules and provide a more consistent policy for overtime work. The results of this study are useful to public accountants who also require long, inconsistent working hours, particularly during the busy season.

Lawyers face similar stress and work overload as nurses and accountants. The legal industry is a pressure-filled field that demands high levels of performance. Beauregard and Adisa (2021) found gender plays a prominent role in lawyers' work-life balance. Men becoming fathers is seen as a positive trait that shows commitment and stability. However, motherhood is often seen as a limitation that hinders growth and negatively impacts marketability to clients. Women in particular face considerable setbacks in climbing the legal ladder while maintaining career growth and a home-life balance.

**Impacts of Work-Life Balance in Public Accounting.** Public accounting firms must make themselves attractive to potential employees to attain and keep high-quality staff (B. S. White et al., 2021). Employees desire work-life balance for varying reasons, including additional time for family, leisure, and commitment to the health of themselves or others (C. White & Maniam, 2020). Most accountants list work-life balance and organizational culture as the most sought-after characteristics when searching for an employer (B. S. White et al., 2022). Public accounting firms must spend time and money creating a culture that promotes growth

opportunities and flexibility. Employees desire to be challenged and supported while simultaneously feeling free to work at their own preferred time and location. Most accountants know that entering the public accounting field will come with long hours and high-stress situations (Teoh et al., 2021). Still, they desire to see their employer actively striving toward work-life balance.

Mnif and Rebai (2022) examined responses from 200 accounting professionals regarding the impact of work-life balance initiatives on their feelings of burnout. The study found work flexibility improved the psychological well-being of accounting professionals and reduced the adverse effects of job stress. The use of work-life balance arrangements caused employees to feel more satisfied in their work and ultimately increased job performance. Practically, the study suggested using work-life balance programs, such as flexible work schedules, to improve public accounting work environments and reduce overall job stressors for employees.

Employees who are drained and feel disconnected from their home lives produce lower quality work for clients and, impact the bottom line of companies (Khavis & Krishnan, 2021). According to Khavis and Krishnan (2021), the Public Company Accounting Oversight Board (PCAOB) associates the quality of accounting work with the quality of inputs from accounting professionals. Employees who thrive and grow in their jobs and feel a balance between home and work life produce quality work. However, burned-out employees who are drained at work and at home provide lower quality outputs for employers. Higher audit quality is associated with a better work-life balance. When employees feel engaged in both home and work life, they perform at higher levels in their job and feel satisfied (J. S. Kim & Ryu, 2017). If public accounting firms do not support the work-life balance of their employees, then the work-life conflict can negatively impact organizations.

Alternatively, Amiruddin (2019) found work-life balance only had a mediating role on the quality of work provided by accounting firms. The study found a direct link between work-life balance and work stress in public accounting firms. Employees who felt a strain between home and work responsibilities exhibited greater stress levels at work. This stress led to poor audit quality and negative impacts on organizational bottom lines. While this study did not find a direct link between work-life conflict and audit quality, work-life balance remained a strong mediating factor in limiting job stress and promoting organizational commitment. The study stated public accounting firms should use work-life balance initiatives to protect the overall well-being of their employees.

### ***Employee Burnout***

This study uses burnout as a dependent variable that is impacted by the independent variable work-life balance and relates to the other dependent variable turnover intentions. Burnout is a psychological term focusing on mental health; it was originally introduced by Freudenberger (1974), who coined the phrase when presenting psychological research linking burnout and stress factors. More specifically, job burnout is a condition characterized by prolonged susceptibility to stress in the workplace (Lubbadeh, 2020). Burnout results from increased workplace stressors such as heavy workloads and excessive energy demands. While some stress can positively influence work performance and motivate productivity, burnout produces exclusively negative results (Silva, 2022). Pines and Aronson (1988) listed the major symptoms of an employee facing burnout as feeling lethargic, decreased enthusiasm towards tasks, increased dependence on food or medicine as a comfort, desire to escape an unpleasant environment, and increased impatience. Valcour (2016) linked burnout to depression, anxiety, hypertension, mood changes, ulcers, and physical exhaustion.

Maslach and Leiter (1997) found six key misfits between an individual and a workplace lead to job burnout. Workload mismatch occurs when an employee's job demands outpace human limitations. Whether due to job complexity, lack of staff, or rigid timelines, heavy workloads are the first mismatch tied to burnout. Lack of control is the second mismatch between individuals and workplaces. Employees become uninterested and unmotivated when workplaces disallow employee autonomy due to rigid policies or lack of trust. Third, the insufficient-reward mismatch occurs when employees do not feel fairly compensated or appreciated for their work. The fourth mismatch is the breakdown of community within a workplace. Employees must feel connected to their peers and their organization to remain committed and focused on their job. Interpersonal conflicts or a lack of relationships within the workplace lead to burnout and disinterested feelings. Fifth, lack of fairness is a misfit caused by injustices within the workplace. Fairness involves trust, openness, and respect among all parties; employees want equitable work, pay, and promotions within the workforce. The final mismatch is conflicting values. Employees' values must match the company's values, or their paths will diverge, and they will not reach the same goals. Failure to address these mismatches within an organization leads to burnout among employees.

**Employee Characteristics.** The personal characteristics of a public accounting professional directly impact their handling of burnout (Salehi et al., 2020). Public accounting professionals must be physically and mentally healthy in order to provide competent, accurate service to their clients. Employees who were autonomous, self-accepting, and purposeful showed lower signs of burnout. Additionally, professionals with more extensive experience and education had a lower tendency to burnout. Their expertise allowed for lower levels of emotional



exhaustion. Public accounting professionals with better physical and emotional health exhibited a lower likelihood to burnout.

The relationship between employee job rank and burnout has produced mixed results. In the Salehi et al. (2020) study, job positions played a direct role in the likelihood of burnout. Employees in higher-level positions consistently indicated lower levels of burnout. Employees in upper management benefited from increased autonomy and the ability to articulate their needs more openly than lower-level employees (Tracey & Hinkin, 1996). Alternatively, W. H. Kim et al. (2017) stated the impact of job ranks and burnout has been inconclusive in research. Higher job rankings often allow for greater autonomy but can also lead to greater levels of responsibility and stress. Additional studies are needed to better understand the relationship between employment level and burnout.

**Employer Initiatives.** Burnout is linked to frequent work absences, occupational accidents, poor work performance, and low productivity (Schaufeli, 2017). Therefore, it is in an organization's best interest to care for the well-being of its employees and limit feelings of burnout. The negative implications of burnout can be offset through preventative steps taken by employers. Edmund (2019) found the most successful employers look for signs of burnout brewing and then take steps to help employees get back into a healthy rhythm of work. Successful tools that minimize burnout include encouraging unplugging through time-off, praising hard work, encouraging purposeful work, and allowing for down-times that boost socialization. Burnout is not purely an individual employee problem, but should be addressed by the organization as a whole to foster a healthy community culture.

Asare et al. (2020) looked specifically at limiting burnout through performance management programs. These programs have three essential components: planning,

implementation, and measurement. The overall company's core values and strategic plans should trickle down to goals set by individual employees. Employees who set goals and then implement those goals indicate a reduced level of burnout. Employees desire to be involved in their goal setting and receive consistent feedback from their employers. While one time a year evaluations have received criticism (Asare, 2018), this study found planning sessions and consistent feedback led to positive work attitudes and lower levels of burnout among accountants (Asare et al., 2020).

Barthauer et al. (2020) looked specifically at the relationship between burnout and turnover intentions and the mediating role of internal support and career satisfaction. The research study surveyed 385 academic scientists regarding their perceived turnover intentions. Results suggested burnout is directly related to turnover intentions, but departmental support acted as a moderator that positively supported career satisfaction. Employees who felt supported by their peers and supervisors showed a more negligible correlation between burnout and turnover intentions. Practically, the study suggested career sustainability can be fostered by providing buffering variables, such as departmental support or career coaching, to offset the effects of employee burnout.

Studies on burnout have often agreed the level of burnout individuals experience is a product of personal characteristics and environmental factors (Freudenberger, 1975; Leiter et al., 2013). However, most studies have found environmental factors, especially those related to workplace characteristics, have the most significant impact on burnout. Workplace characteristics include company culture, values, and management styles (Leiter & Maslach, 1988). Businesses must initiate programs to positively impact workplace environments and deter employee burnout.

More recently, studies have focused on limiting employee burnout using alternative work arrangements (G. White, 2021). While flexible work arrangements are becoming more commonplace, feelings of burnout can be exacerbated in non-traditional work settings. Positive actions taken by employers to help employees avoid burnout include providing support, discussing workload alleviation options, supporting mental health initiatives, encouraging exercise, and promoting consistent routines. As the work environment changes, employers must be aware of new challenges facing employees. Employers must be proactive in limiting burnout among traditional and non-traditional employees.

**Burnout Studies Outside of Accounting.** Burnout studies have made great strides in understanding the causes and impacts of burnout within public service industries. Tawfik et al. (2019) showed heavy workloads and high-stress situations cause burnout in the healthcare industry. Burnout of healthcare workers negatively impacts the quality of care received by patients. Burned-out providers often have less time with patients and consequently miss details or take greater risks with healthcare decisions. The study had implications in healthcare and other industries where professionals must manage their time and resources to provide quality services to clients while experiencing high levels of burnout.

Like the relationship between employer and employee, burnout can strain parental relationships. Mikolajczak et al. (2021) studied burnout and its impact on parents and children. The strongest predictors of parental burnout were the strength of the parent-child relationship, the level of extrafamilial support felt by parents, and the time available for breaks and leisure. The study also highlighted the need to mitigate burnout before it progresses to extreme life-altering levels. The study highlighted the need to reduce stressors and teach individuals how to

manage challenging situations properly. The study pointed to relationships and support as keys to mitigating burnout.

**Impacts of Burnout in Public Accounting.** Burnout has been linked to stressors within the public accounting field. Pines and Aronson (1988) listed the major causes of burnout as excessive workload, lack of feedback, poor interpersonal relationships between peers and superiors, and lack of job growth opportunities. Weinberger et al. (2022) tied burnout to turnover, job withdrawal, lack of commitment, lower productivity, and increased absenteeism within the accounting workplace. The effects of burnout pose severe threats to both public accounting firms and professionals (De Oliveira et al., 2021). Burnout causes feelings of inadequacy and exhaustion among employees, negatively impacting organizational cultures and business bottom lines. Silva (2022) found the demands placed on public accounting professionals are increasing. In order to avoid burnout among employees and reduce the occurrence of turnover, public accounting firms must proactively create a supportive culture with clear values. Employees show a lower incidence of burnout when values between employers and employees align.

Smith et al. (2018) not only linked burnout among public accounting professionals to a lack of job satisfaction and increased turnover intentions, but the study also found a link between burnout and circumvention of rules. Auditors experiencing burnout were more likely to cut corners and become lackadaisical regarding auditing procedures. Audit work requires public accounting professionals to make informed judgments on the reliability of financial statements based on the current accounting rules set in place by the Generally Accepted Accounting Principles (Jones & Iyer, 2020). Auditors' lack of professional judgment and skill can significantly impact public filings and public investor decisions. Additionally, audit and attest

services often require public accounting professionals to travel to offsite locations to investigate clients' records. These increased travel demands often harm job satisfaction and amplify burnout among public accounting professionals. Organizations with burned-out employees do not provide the superior service desired by clients, so organizational productivity and quality suffer (Weinberger et al., 2022).

### ***Turnover Intentions***

Due to historically high turnover rates, considerable literature focuses on improving retention among accountants and promoting career longevity within the public accounting field (Nouri, 2017). The earliest turnover studies date back to the 1970s and focus on the psychological factors that influence employee turnover: stress, burnout, work-life conflict, company culture, office relationships, gender, and age. Researchers have commonly linked turnover to a lack of job satisfaction and organizational commitment. Job satisfaction is the pleasure a person receives from their job (Nouri & Parker, 2020). Organizational commitment is defined as an individual's level of attachment to their job (Sloan et al., 2017). The employee's bond with the organization motivates them to stay with the business and help it grow. In recent years, studies on turnover have expanded through the decades with a more detailed focus on accounting turnover.

Newstrom (2013) stated excessive turnover within an organization leads to direct costs related to severance payouts, training for new employees, and increased overtime. Additionally, the loss of high-quality employees indirectly impacts an accounting firm's bottom line by negatively influencing productivity and growth (Hale et al., 2016). When many employees leave an organization, it can negatively impact the businesses' reputation and call into question the quality of work provided to clients. This research study investigates turnover intentions as a

dependent variable relating to both work-life balance and burnout in public accounting firms. It benefits both public accounting professionals individually and firms as a whole by looking deeper into the factors influencing turnover intentions.

**Voluntary Turnover Intentions.** Barthauer et al. (2020) defined voluntary turnover as the number of employees who leave an organization on their impetus to seek new employment opportunities. An individual's lack of organizational commitment leads to voluntary turnover (Rubenstein et al., 2019). Voluntary turnover is often a response to workplace stressors and actively searching for new employment. An employee goes through a decision-making process that can ultimately leave an organization. Employees must weigh the pros and cons of their current employment situation before deciding to leave voluntarily. Due to a lack of other options, employees don't always have the opportunity to change environments. An employee's intention to leave is often affected by the ease of finding a new employment opportunity. In this study, turnover refers to an employee's choice to leave an organization. On the contrary, involuntary turnover is an organization's decision to end an employee's employment for a specific reason (Rubenstein et al., 2019). This study focused on the voluntary turnover intentions of public accounting employees.

**Factors Affecting Employee Turnover Intentions.** Both external and internal factors influence employees' turnover intentions (Wang, 2014). External factors include alternate job opportunities, law changes, and economic conditions. Internal factors include pay and benefits, culture, workplace relationships, job advancement opportunities, and employee work engagement. Slowiak and DeLongchamp (2022) found employees' engagement at work leads to greater job satisfaction, organizational commitment, job performance, financial success, and customer satisfaction. Work engagement is defined as a positive, fulfilling state of mind. Work

engagement is linked to lower burnout and lower turnover intentions. Employers are increasingly committed to creating a work environment that allows for employee growth (Wood et al., 2020). Employees no longer just want to be happy in their jobs; they want to feel engaged in their work (Nouri, 2017). This engagement contributes to employees' retention with their current employer. While external factors cannot always be controlled, organizations have control over internal factors influencing employee turnover intentions.

The success of employee retention within an accounting organization depends significantly on company culture. Szczepańska-Woszczyńska (2018) defined company culture as shared beliefs within an organization. It encompasses an organization's current environment and mood and the direction an organization desires to move in the short and long term. Corporate culture must be ingrained in an organization and upheld by employees and leaders alike. Unhappy employees often find other employment quickly (B. S. White et al., 2022). The culture of public accounting firms tends towards heavy workloads and long work hours. HR professionals work hard to counteract negative public accounting stereotypes by creating cultures of care, support, and ethical behavior. Healthy company cultures support job satisfaction and employee retention.

More specifically, turnover intentions are impacted by the ethics of an organization. Fukukawa (2019) focused on the impact of organizational culture and ethical behavior on employee retention. Employee turnover intention is linked to a lack of ethical leadership. Ethical leaders affect an organization's culture by treating all employees with respect and leading with honesty. When the morals of employees and employers align, employees feel more committed to the organization and are less likely to leave. An accounting firm's culture must be built from top-down, and the leaders must communicate the importance of ethics in their actions and words

(Buchan et al., 2020). Ni et al. (2018) highlighted the importance of open communication and knowledge sharing. An organizational culture built on forming relationships leads to an organization rooted in ethical behavior and organizational commitment. Furthermore, relationships bring ethical accountability between employees and leaders (Torlak et al., 2021). Employees who form strong relationships with their leaders are less likely to leave an organization. An ethical firm culture impacts job satisfaction and, ultimately, turnover intentions.

**Millennials in the Workforce.** Millennials make up the largest generation in the accounting workforce and represent a large percentage of the turnover (Bushardt et al., 2018). They tend to have specific characteristics that draw them to the accounting workforce and keep them there. Generally, millennials emphasize work-life balance, workplace relationships, and distributive justice. If employees' expectations are inconsistent with their employer's, they often feel insecure at work and have a higher desire to search for other employment. Furthermore, they desire to be treated fairly (George & Wallio, 2017). When injustices are apparent, they can cause stress within a work environment. Research has shown that "various work factors, such as performance appraisals, promotions, work assignments, work arrangements, and mentoring, can impact an employee's perception of firm treatment or justice" (George & Wallio, 2017, p. 115). When Millennials have work-life balance and perceive they are being treated fairly by their employer, turnover rates are lowered.

Before millennials entered the workforce, high turnover rates were most often associated with low compensation (Mello, 2019). Generation X, the cohort preceding the Millennials, was interested in fair compensation. Turnover was mitigated mostly through promotions and compensation plans. When employees performed well, they felt they should be compensated. Compensation programs motivated employees and encouraged longevity in the workplace.



Alternatively, Generation Y is more concerned with job satisfaction and work-life balance (Torlak et al., 2021). For millennials, a job that better fits their lifestyle makes up for lower wages (Hassan et al., 2019). Employers must have a firm understanding of their employees' needs to deter turnover intentions.

**Employer Initiatives.** Businesses must invest in their employees to foster growth and retain a high-quality workforce (Mello, 2019). While there are many ways to invest in employees, providing career education and promoting employee engagement have been notably successful (Ganji et al., 2021). Houssein et al. (2020) found a strong relationship between career growth opportunities and employee retention. Employers cultivate employee career growth by encouraging goal setting, providing opportunities to develop professional abilities, offering promotion opportunities, and creating clear compensation plans. Initiatives implemented by organizations highlighting employee work engagement and career growth promote long-term commitment to the company.

Mentoring relationships are another way for businesses to promote employee commitment to an organization (Empson, 2018). Mentoring programs have been a top priority of public accounting firms in recent years. Once quality employees are hired, the HR department wants to do its best to retain those employees. Mentoring relationships help develop an employee's needs, and successful ones help employees reach the highest hierarchical need for self-actualization (Witzel, 2017). Mentoring relationships in public accounting firms group together individuals with similar personalities and backgrounds (Guthrie & Jones, 2017). The mentor often sees their mentee as someone they were in the past. The mentee sees their mentor as someone they aspire to be. A mentorship relationship built on common ground and respect can open communication between employment levels, fostering community and firm commitment.

Alternatively, Fogarty et al. (2017) found mentoring was only impactful on the firm turnover when it promoted organizational and employee value congruence. The values and goals should align with those of the organization. The study looked at three aspects of mentoring: career development, role modeling, and social interactions. Career development proved to be the most important mentoring dimension that fostered value congruence and organizational knowledge. Role modeling was found to be an important aspect of mentoring that positively impacted firm commitment. Mentors had more significant impacts on mentees when they demonstrated positive work behaviors rather than purely providing advice. The final aspect of mentoring, social interactions, did not impact employee-firm congruence. The mentor and mentee did not need to be friends or engage in outside work activities to foster value congruence. The results suggest mentorship activities can still be a valuable tool for employers to foster firm commitment among employees. Still, only to the extent that they promote personal and organizational value congruence.

A study by Kalay (2020) focused on the importance of authentic leadership within the high-stress fast-paced environment of public accounting. Specific leadership characteristics impact employee retention in public accounting firms. Authentic leadership can be summed up as the genuineness of a leader. Leaders must be self-aware, relationally transparent, balanced in decision making, and internally ethical. Public accounting professionals associated strong, fair, and caring leaders with positive work atmospheres. The presence of authentic leaders led to lower role conflicts, lower stress levels, and a more significant affective commitment to the organization. Public accounting professionals who perceived their managers as authentic leaders were less likely to leave their jobs. Researchers called for more leadership training among public accounting professionals to foster retention.

**Turnover Intention Studies Outside of Accounting.** Job satisfaction remains a top determinant of employee retention within public service industries (Stamolampros et al., 2019). According to the U.S. Bureau of Labor Statistics (2021), the highest turnover rates are among leisure and hospitality employees. While seemingly luxurious, the leisure and hospitality sectors come with low pay, challenging hours, and heavy workloads. Stamolampros et al. (2019) found that employee satisfaction was the most significant determinant of turnover intention. Employees who worked long hours or received low pay continued in their current field if they enjoyed their job. Employees who felt fulfilled were supported by upper-level management and saw the potential for growth in their current position had lower turnover intentions.

G. R. Lee et al. (2021) found the use of contract workers during peak times is associated with higher turnover rates among full-time government employees. Government agencies, which often provide low pay and limited job mobility, have a long history of turnover issues similar to public accounting. The federal government often uses contracting to ease labor burdens on federal employees to decrease costs. This practice is similar to public accounting firms hiring temporary staff to divide responsibilities during busy seasons. While contracting can be a positive step towards easing workload burdens, research has shown a negative impact on job satisfaction, turnover intentions, workplace culture, and employee work behaviors (G. R. Lee et al., 2021). Employees feel less motivated to learn, grow, and remain committed to a job when they fear their employers will transfer their work to an outside party.

**Impacts of Turnover in Public Accounting.** Jones and Iyer (2020) stated only about two percent of individuals who enter public accounting remain in the industry to ultimately become partners. The issue of turnover negatively impacts the retention of quality staff who could rise through staff rankings. István and Wollman (1976) conducted one of the earliest

research studies relating to turnover in public accounting. The study found professional staff left public accounting due to the fast-paced demanding nature of the industry. The majority of professionals joined public accounting with the intention of staying for only three to five years. The professionals who wanted to gain the experience needed to sit for the CPA exam and then move on to more lucrative jobs in private accounting with less demanding schedules. Nouri (2017) highlighted the need for programs and initiatives to help retain junior staff members. Professionals in the first five years of their career are susceptible to high levels of competitiveness, heavy time demands from balancing work and sitting for the CPA exam, and maternity/paternity leave. To alleviate voluntary turnover among staff members, public accounting firms must cultivate a supportive atmosphere that highlights the benefits of career longevity within the public accounting environment.

Public accounting firms experience direct and indirect costs related to employee turnover. The American Institute of Certified Public Accountants (AICPA, 2018) stated, “Recruiting and retaining talent continue to be among the most significant challenges for today’s firms” (p. 14). Baby boomers are retiring, birth rates are decreasing, and the workforce is diminishing, so retention strategies are necessary in public accounting firms (Rodríguez-Sánchez et al., 2020). Turnover is extensively researched due to its adverse impacts on organizations. When organizations lose skilled employees, the organization must adapt to the disruption in productivity, and the costs invested in recruiting and training are lost. Furthermore, hiring and training new employees costs time and money and harms morale. Retaining high-quality employees is a top priority of public accounting firms.

Fogarty et al. (2000) is the most noted study relating turnover to burnout in public accounting. It looked specifically at how role stressors, such as role ambiguity, role conflict, and

role overload, can lead to burnout and higher turnover intentions. Role ambiguity is the lack of clarity or direction given to a specific job or employment position. An employee experiences role conflict when they face contradictory expectations at work or at home. Role overload occurs when an employee has too much to do with too little time. More recently, Setiawan et al. (2019) tied role conflict and role ambiguity directly to high turnover intentions among public accounting professionals. The study investigated 168 auditors in public accounting firms regarding negative and positive influences on their turnover intentions. The results reiterated previous findings that employees who lack clarity and structure in their jobs have higher turnover intentions.

### ***Contemporary Research: Work-Life Balance Studies***

Work-life balance directly impacts employees in the business community and has been studied significantly in recent research circles. Yustina and Valerina (2018) tied a lack of work-life balance to a lack of job performance. Employees who felt pulled between work and home life were less likely to produce high-quality work and meet performance standards. Emotional exhaustion caused by a lack of work-life balance led to poor performance and job dissatisfaction. The lack of performance ultimately led to lower profits for the organization and higher costs in replacing employees. This study looked at auditors in large public accounting firms in Indonesia and suggested that maintaining flexible work arrangements and providing training to encourage a healthy and balanced lifestyle would improve employee performance. However, the study did not look specifically at employee retention related to work-life balance. Additionally, the study looked solely at auditors rather than all professionals in public accounting firms. The accounting professionals in this study were burdened by a lack of work-life balance that ultimately led to lower quality work products for clients.

Bagley et al. (2021) investigated the pros and cons of telecommuting related to work-life balance. Although common in public accounting prior to the pandemic, telecommuting is now at the forefront of work practices. Telecommuting is a tool that can be used to promote work-life balance but can lead to productivity, commitment, and advancement issues if not properly managed. The study found that work-life balance is highly important to younger staff members in public accounting. Younger staff members who could utilize telecommuting initiatives reported greater job satisfaction. In contrast, older staff members placed less reliance on telecommuting tools and reported lower job satisfaction associated with telecommuting requirements. Public accounting firms must be in tune with their employee base and provide work-life balance initiatives that can fulfill the needs of a range of individuals. Not all employees will utilize telecommuting, but the availability of alternative work arrangements is seen as a benefit to work-life balance.

Bagley et al. (2021) found that a hybrid model of telecommuting and face-to-face interactions were the most advantageous work arrangement in promoting work-life balance and high work quality. Furthermore, building relationships between team members and cultivating a sense of organizational commitment were essential to public accounting professionals. When individuals feel disconnected from their work due to a lack of communication, either virtually or in person, growth and learning is stifled. If not properly utilized, telecommuting bred discontentment and a lack of motivation among staff members. This research study builds on the findings of Yustina and Valerina (2018) and Bagley et al. by tying together how work-life balance initiatives impact burnout and turnover intentions.

### ***Contemporary Research: Burnout Studies***

In the workplace, burnout results from chronic stress that is improperly managed (Smith et al., 2020). Although burnout has been tied to many stressors, no one coping strategy or fix has been identified. Smith et al. (2020) investigated the intermediary role of resilience, or the ability of an employee to persevere and fight against stressors, as a coping strategy for employee burnout. The study found resilient employees could endure challenging times and were more committed to their employer. Furthermore, the study suggested that employers implement resilience training to fight against burnout and fatigue among employees. This training may teach employees how to manage workplace stress through coping strategies, deal with difficult coworkers, and recognize the warning signs of burnout. The ability to combat burnout is one way to positively impact employees' lives.

Smith et al. (2018) focused on the impact of burnout on work quality in public accounting firms. The three dimensions of burnout each individually had negative effects on work quality. Emotional exhaustion led to a lack of motivation and diminished care for the job. Employees who were detached from their work were uninterested in growing, learning, and performing at their highest ability. When employees lose motivation, work quality suffers. Employees who lacked a sense of personal accomplishment impaired the quality of work provided by public accounting firms. The study showed that firm profits and client satisfaction waned as employee burnout increased and quality of work deteriorated.

Buruck et al. (2020) focused on the variables of work demand, work resources, and work-life conflict related to emotional exhaustion. Instead of looking at all three dimensions of burnout, the study focused on emotional exhaustion and linked it with work-life balance and burnout. The study demonstrated a link between emotional exhaustion, high levels of work

demand, and low levels of work resources, defined as items employers provide to encourage personal growth and positive development. Employees suffering from emotional exhaustion experienced more relationship conflicts and greater work-personal life conflict. This research study moved beyond emotional exhaustion to link work-life balance to all aspects of burnout and turnover intentions.

### ***Contemporary Research: Turnover Intention Studies***

The turnover rate of employees is an important metric for businesses. Nouri (2017) focused on job position, service line, ethnicity, and gender on employees' turnover intentions in the public accounting field. The study found the most significant turnover intent among senior and manager-level employees compared to associates and partners. Additionally, the audit service line showed a higher turnover than tax or consulting. Women and African Americans experienced higher levels of turnover than men and other ethnic groups. Since this research study looked specifically at the largest four public accounting firms in the United States, the authors noted the importance of looking at similar research in various accounting firm sizes to find variances among turnover intentions.

Akrout and Damak Ayadi (2022) used qualitative techniques to enhance the understanding of professional turnover in public accounting firms. The research study stepped away from traditional quantitative frameworks used in accounting literature and employed the qualitative push-pull-mooring framework. This framework was implemented to see why public accountants moved from one career to another. The push factors were unpleasant characteristics in a current situation, the pull factors were positive characteristics drawing employees in another direction, and the mooring factors were the moderating characteristics that influenced an employee's decision.



The research indicated that experienced accountants were commonplace to leave public accounting firms for corporate and finance positions (Akrouit & Damak Ayadi, 2022). The major push factors leading to public accounting turnover were difficulty building client portfolios, lack of audit independence, and work-family conflicts. Pull factors included considerable financial and professional growth opportunities. The research found even with strong push and pulls to leave public accounting, professional commitment, positive self-esteem, and professional self-belief were identified as mooring factors that stopped professionals from changing jobs. The study looked at Tunisia, a country similar to the United States in that a few major accounting firms control it. 80% of the public accounting work in Tunisia is controlled by 20% of public accounting professionals. The control of work may have impacted the push and pull factors indicated by the public accounting professionals in the study. Akrouit and Damak Ayadi's (2022) study can be expanded by looking at turnover intentions among public accounting professionals in other countries.

Boyer-Davis (2019) investigated a phenomenon called technostress and its impact on turnover intentions in public accounting. Defined as the inability to deal with updates in technology, technostress, or technophobia, has significantly impacted the public accounting workforce. Public accountants must remain updated with the latest technology to provide accurate and timely products to their clients. When public accountants feel they cannot keep up with new technology, it can lead to role ambiguity and overload. Employees may feel the need to learn new technological skills at home to keep up with the demands at work. The researchers found that technostress increases turnover in public accounting. According to their study, technostress is an added stressor that can negatively affect job satisfaction and ultimately impact an individual's decision to remain employed in a public accounting firm.

Knechel et al. (2021) differentiated between the terms departure and turnover. The study looked at audit professionals across 150 countries and evaluated the auditor's choice to leave the auditing field or move to a competing firm. The researchers called audit departure the leaving of the audit field altogether and entering an alternative career, and audit turnover as an auditor leaving one audit firm for another firm with similar job duties. This study found that audit professionals who were female, younger, graduated from a top university, held a graduate degree, or worked in a firm experiencing a merger were more likely to depart the audit field altogether than move to a different auditing job. By comparison, auditors who generated more revenue, conducted higher quality audits, worked in larger firms or were already managers or partners were less likely to depart the audit field. Career shifts away from public accounting could be a future point of research. In contrast to Knechel et al. (2021) this research study examines the voluntary turnover intention of public accounting professionals in Texas. Still, it does not differentiate between the desire for a professional to stay within public accounting or leave for a different career field.

### **Summary of Section 1 and Transition**

This section included a comprehensive review of the foundation of the study. The study used a fixed design to investigate the problem of work-life conflict, burnout, and high turnover rates in public accounting firms and was limited to public accounting professionals in Texas. This literature review outlines that public accounting is a high-stress, heavy-workload business environment. Public accounting firms have distinct layers of authority, and employees at each level have different roles and responsibilities. The specific business problem to be addressed is the lack of work-life balance among public accounting professionals in Texas, resulting in potential burnout and increased turnover intentions. The two theories applied in this research

were validated and intensively studied are the Social Exchange Theory and Maslach's Burnout Theory. The variables of work-life balance, burnout, and turnover intentions have been extensively defined and studied individually. Several studies specific to the public accounting environment have emerged in the past years. This study improved the knowledge surrounding human-resource practices in public accounting firms and further enhanced the understanding of relationships between work-life balance, burnout, and turnover intentions. The next section will explore the collection and analysis of the data along with the reliability and validity of the research.

## **Section 2: The Project**

This section presents the design used to examine the impact of work-life balance on burnout and turnover intentions of public accounting professionals in Texas. The researcher employed three widely recognized and validated survey instruments for data collection. IBM SPSS Statistics (Version 24) software was used to evaluate the data. This section will examine the appropriateness of a fixed correlational design and provide details on the variables and hypotheses used to answer the three research questions. It includes an in-depth discussion of the population, sampling, and data collection procedures, along with the descriptive and inferential statistics used to analyze the data collected. This section culminates in a discussion of the steps taken to ensure the reliability and validity of the survey findings.

### **Role of the Researcher**

The researcher was the primary data collector and combined three survey instruments to quantitatively measure the relationship between work-life balance, burnout, and job turnover intentions. Permission was sought to use the Work-Life Balance Scale, Maslach's Burnout Inventory – General Survey (MBI-GS), and the Voluntary Turnover Intention Questionnaire. The researcher added demographic questions to the survey instrument to gain further insight into the sample population and employed the services of SurveyMonkey to customize the survey. After Institutional Review Board (IRB) approval, the researcher provided the survey to a representative at the TXCPA, a statewide network affiliation that requires membership access. The representative distributed the survey to existing members of the Society. Data was collected anonymously via SurveyMonkey's online platform. Data collection adhered to the stringent guidelines set in place by the Collaborative' Institutional Training Initiative (CITI) Program. The

researcher also ensured that ethical research standards were maintained by securely managing data and preserving the confidentiality of the participants.

The researcher's role also included identifying the study population, managing the research process, data collection, analysis, and presentation of the key research findings. Data was collected in a manner that respects participants' privacy, culture, and values. To produce statistically significant results that can be generalized to the total population, the researcher used Cochran's sample size formula with a 95% confidence level and a 5% confidence interval. The use of a sample size calculator allowed the researcher to determine the appropriate number of survey participants. This study was conducted under relevant laws and policies.

### **Research Methodology**

A quantitative methodology was adopted in this study. Quantitative methods allow for an appropriate investigation into the relationship between work-life balance, burnout, and turnover intentions of public accounting professionals in Texas. A correlational research design was used to investigate the relationship between the study variables, without the researcher having to manipulate or control them. Ultimately, the goal was to gain greater insight into the problem of work-life conflict within public accounting firms.

### ***Discussion of Fixed Design***

A fixed design was most appropriate for the collection, formatting, coding, and statistical analysis of data. Quantitative research commonly uses surveys to gather data (Creswell, 2014). This research collected numerical data using three survey instruments: the Work-Life Balance Scale, the MBI-GS, and the Voluntary Turnover Intention Questionnaire. All three surveys used a Likert scale which allows the researcher to measure the opinions of the study participants (Hackett, 2019). The surveys were combined and administered as one survey with three sections.

The chosen design also enabled the use of descriptive and inferential statistics to study and investigate the connections between all three variables.

### ***Discussion of Correlational Design***

Correlational studies are most appropriate for measuring the statistical relationships between variables (Creswell, 2014). This study aimed to assess the nature and strength of the relationship between the study variables to gain a better understanding of burnout and turnover in public accounting firms. Correlational studies are non-experimental research that measures non-causal relationships between non-controlled variables (E. A. Curtis et al., 2016). The researcher had no control over the variables in this study and interpreted the results of the quantitative analysis to gain greater insight into Texas public accounting firms. The researcher used the Spearman's rho correlations to assess the strength of the relationship between work-life balance, burnout, and turnover intentions in CPAs in Texas. Pearson's correlation analysis is best suited for normally distributed data (Blaikie, 2003). Spearman's rho does not assume the normality of variables and was used in this study for all non-normally distributed data.

### ***Discussion of Variables***

The study included one independent variable, work-life balance, and two dependent variables, burnout, and turnover intentions. The independent variable, work-life balance, is defined as the point at which work and life are equally fulfilling (Shukla & Srivastava, 2016). Work-life balance, an interval variable, was measured using the four-question work-life balance questionnaire established by Brough et al. (2014). The questionnaire uses a Likert scale ranging from "0" to "6" to measure an employee's personal feelings regarding work-life balance over their past three months of employment. Higher scores on the work-life balance questionnaire represent better perceptions of work-life balance.

The first dependent variable, burnout, is defined as exhaustion of an employee's physical and emotional strength (George & Wallio, 2017). The Multidimensional Theory of Burnout states that burnout consists of three distinct dimensions: exhaustion, cynicism, and professional efficacy (Maslach, 1998). The three dimensions of burnout were investigated using the 22 question MBI-GS created by Maslach and Jackson (1981). The general survey is divided into three distinct subscales: exhaustion, cynicism, and professional efficacy. Each subscale was measured in correlation with work-life balance and turnover intentions. All three subscales were measured individually using a Likert scale and data was scored by averaging the participating individual's responses.

The second dependent variable, turnover intention, is an employee's desire to leave their current employment situation (Nelson & Duxbury, 2021). Turnover intention is an interval variable that was measured by the Turnover Intention Questionnaire created by Roodt (2004) using a Likert scale ranging from "1" to "5." The responses of survey participants were summed and compared with the established midpoint score of 18. Scores over 18 indicated a desire to leave an organization, whereas scores below 18 indicated a desire to stay.

The study also examined three demographic variables in relation to the independent and dependent variables. Age and organizational tenure are ratio variables with a true zero value, and gender is a nominal-dichotomous variable with two answer selections. Table 1 describes the research variable types, operational definitions, data types, and ranges of all the variables included in the study. The data collected for these variables was analyzed using IBM SPSS Statistics (Version 24). The researcher calculated the mean, standard deviations, and ranges of responses for work-life balance, each dimension of burnout, and turnover intention. The

Spearman's rho correlation analysis indicated the nature and extent of the relationship among variables (O'Dwyer & Bernauer, 2016).

**Table 1**

*Variables*

Variable description	Data type	Range
Demographic variables		
Age	Ratio	Question 1
Gender	Nominal-dichotomous	Question 2
Organizational tenure (years/months)	Ratio	Question 3
Independent variable		
Work-life balance	Interval	Questionnaire 1
Dependent variables		
Burnout: Exhaustion, cynicism, and professional efficacy	Interval	Questionnaire 2
Turnover intention	Interval	Questionnaire 3

Correlational studies assume the use of precise, and normally distributed data (Hair et al., 2005). Prior to completing the statistical analysis of variables, a missing data analysis (MDA) was conducted using IBM SPSS Statistics (Version 24) to ensure participants provided complete responses. Missing responses were coded with a value of 999. Additionally, to confirm that the normality condition is met, the researcher visually reviewed the distribution of data using a normal probability Quantile-Quantile (Q-Q) plot (Chambers et al., 2018) and quantified the distribution of data using the one-sample Kolmogorov-Smirnov (K-S) test (Hair et al., 2005).

The Q-Q plot utilizes graphical tools to compare the shapes of distributions (Chambers et al., 2018). The Q-Q plot was created using the IBM SPSS Statistics (Version 24) system by taking the sample data, sorting it in ascending order, and then plotting it with a theoretical distribution matching the sample size. The data points in a normally distributed Q-Q plot will



follow a straight line. If the observed data and the theoretical data are similar, the points will follow the 45-degree line,  $y=x$ . If the data is not normally distributed, the points will deviate from the  $y=x$  line.

The one-sample K-S test is a nonparametric statistical test that quantified the difference between the observed sample distribution and a known distribution (Hair et al., 2005). The K-S test is best used for studies with  $n \geq 50$  (Mishra et al., 2019). The null hypothesis for the test states no significant difference exists between the sample and a normal distribution (Chakravarti et al., 1967; Kanji, 2006; Kotz & Johnson, 1993). The K-S test, run in the IBM SPSS Statistics (Version 24) system, generated a p-value by comparing a critical value (D) to the difference between the observed sample's empirical distribution function (EDF) and the cumulative distribution function (CDF).  $P < .05$  indicates the data is not normally distributed and the null hypothesis should be rejected.  $P > .05$  indicates the data is normally distributed, and the null hypothesis should be accepted. The Q-Q plot and K-S test were used in conjunction to determine if the data was normally distributed in order to assess the appropriate correlational test.

### *Hypotheses*

There were three pairs of research hypotheses associated with the three research questions. The study utilized Spearman's rho correlation analysis to investigate the hypotheses. The coefficients were used to establish the strength and direction of any linear associations between work-life balance, burnout, and turnover intentions. Coefficient tests are most commonly used with interval-level variables (O'Dwyer & Bernauer, 2016). All independent and dependent variables were measured using an interval scale.

### ***Summary of Research Methodology***

This section outlined the role of the researcher in the planning, data collection, and analysis phases of the study and provided a rationale for the use of the fixed correlational design method. The variables and hypotheses used in this study all aligned with a fixed correlational method. A quantitative correlational study allowed the researcher to collect and interpret data without influencing the participants or variables (E. A. Curtis et al., 2016).

During the data collection process, strict ethical standards were maintained. This allowed for the anonymity of the participants. Once the data was collected, the researcher used IBM SPSS Statistics (Version 24) to analyze the relationships between work-life balance, the three dimensions of burnout, and turnover intentions in public accounting firms in Texas. The Q-Q plot and Kolmogorov-Smirnov test were used to evaluate the normality of the data. Based on normality the Spearman's rho correlation analysis was used to examine the strength and nature of the relationship between the variables.

### **Participants**

The study participants included CPAs registered with the TSBPA, who work for public accounting firms. CPAs are highly qualified accountants who meet established professional licensing requirements (Schoenfeld et al., 2017). CPAs have obtained their professions' highest standards of competence and achievement. A CPA is a distinguishing designation among accountants that brings about a higher standard of performance and greater responsibility. Most public accounting firms do not allow employees to rise above senior associate status without a CPA designation.

Only individuals currently employed by public accounting firms were included in this study. This study examined the fast-paced high-stress environment of public accounting firms.

Data was not collected on the name or specific location of the public accounting firms where the participants are employed. To satisfy the eligibility criteria for participating in the study, survey respondents were required to answer three qualifying questions to ensure 1) they were over the age of 18, 2) they were a CPA registered with the TSBPA, and 3) they worked in a public accounting firm. Participants who did not satisfy the inclusion criteria were directed to a thank you page and did not have access to the survey. No limitations were placed on the number of years of employment for inclusion in the study or the state in which the CPA is currently employed. Each state has its own Board of Accountancy where the CPA registers and maintains their CPA status, but CPA's may be employed nationwide. Participants completed the survey anonymously to protect their privacy and to strengthen the reliability and validity of the data collected. The questionnaire included a consent form that provided participants with information on how their data would be utilized and how anonymity was protected. The consent form also asked the participant to verify they have not previously completed the survey.

### **Population and Sampling**

As of August 24, 2021, the National Association of State Boards of Accountancy (2022) stated the United States currently had 669,130 actively licensed CPAs. The population for this study has been narrowed to public accountants licensed in the State of Texas. While it is not possible to survey every practicing CPA in Texas, sampling is one of the first steps in gathering data that can be used as a representation of the entire population (Creswell & Creswell, 2014). The information collected in this project can be generalized to all CPAs registered with the TSBPA who work for public accounting firms.

### ***Discussion of Population***

The total population is a group of people with specific characteristics to which the study findings are generalized (Levy & Lemeshow, 2008). Creswell and Poth (2018) underscored the importance of selecting a sufficient sample size that is representative of the entire population. The total population for this study was Texas CPAs who work for public accounting firms. Since the researcher was able to reach a sufficient sample size, the study findings are generalized to all public accounting professionals in Texas.

The TSBPA is a regulatory agency that identifies the total population of CPAs in Texas (TSBPA, 2022). The mission of the TSBPA is to protect the public by issuing CPA certificates to qualified candidates and by monitoring the competency of CPAs. In order to receive a CPA certification in the State of Texas, the individual must: pass a background check, pass the CPA exam, meet work experience requirements, and pass an exam on the TSBPA's rules of professional conduct. To maintain a CPA license, individuals must earn and accurately report their required continuing professional education (CPE) credits on a yearly basis.

The total population of a study should include the entire group that the researcher would like to draw conclusions about (Creswell & Poth, 2018). As of January 2022, Texas currently had 54,323 active CPAs (Melinda Bentley, personal communication, January 21, 2022). Of this number, 23,194 worked for public accounting firms and 31,129 worked in non-public/other jobs. The total population for this study was the 23,194 CPAs registered with the TSBPA who work for public accounting firms. The total population was appropriate because the researcher is looking to glean information related to work-life balance, burnout, and turnover intentions among CPAs in public accounting firms, and Texas currently hosts the third-highest number of CPAs in the country (U.S. Bureau of Labor Statistics, 2022). This allowed the researcher to

gather information from a large, diverse total population. The study population included only individuals who meet the State of Texas requirements for CPA licensure.

### ***Discussion of Sampling Method***

Cluster sampling is a probability sampling technique where the researcher identifies clusters of individuals in a homogeneous population (Creswell & Creswell, 2014). In a single-stage cluster, the sample is taken from the entire population of an identified group. This study utilized a single-stage cluster sample to study the work-life balance, burnout, and turnover intentions of the Texas CPA population. A single-stage cluster sampling is ideal when it is impractical to compile a list of the entire population of a study (Creswell & Creswell, 2014). While the TSBPA website provided the first and last names of all CPAs in Texas, personal contact information is not provided to the public, making it unfeasible to compile a list of the entire study population (TSBPA, 2022).

A single-stage cluster sample can be used when the researcher has access to names within one cluster of the total population (Creswell & Creswell, 2014). The TXCPA is a statewide society that offers convenient access to members via email (TXCPA, 2022). The TXCPA does not require members to possess a CPA certificate, but the majority of members do hold this designation. SurveyMonkey was used by the researcher to collect responses from the 15,875 active members registered in the TXCPA mailing list. Within a five-week period, sample requirements were met through single-stage sampling technique.

### ***Discussion of Sampling Frame***

A sampling frame is a defined list from which data points can be drawn (Levy & Lemeshow, 2008). The sampling frame in this study included all available CPAs licensed in Texas who work in the public accounting field. The sample frame initially included members of

the TXCPA. The TXCPA is the largest and most influential group of accounting professionals in Texas (TXCPA, 2022). The Society has approximately 28,000 members, including active and retired accounting professionals. A CPA certificate is not required to become a member of the TXCPA, but the designation is held by the majority of members.

The researcher was able to access 15,875 email addresses of active accounting professionals, which are stored in a private TXCPA database (M. Bentley, personal communication, December 3, 2021). The researcher estimated, based on statewide numbers provided by the TSBPA, that approximately 43% (23,194 CPAs in public accounting careers /54,323 total CPA's) of the emails belong to CPAs who work for public accounting firms. This narrowed the sample frame to approximately 6,826 individuals (15,875 total emails  $\times$  43% of the CPAs in public accounting careers). The researcher, who created the questionnaire using SurveyMonkey, sent the SurveyMonkey link to a representative of the TXCPA. The representative emailed all 15,875 active CPAs in the database. The representative had no way of identifying which professionals hold the CPA designation or work for public accounting firms before sending the emails. The researcher had no access to the member email pool and no way to identify specific participants. The study participants had to satisfy the three inclusion criteria to gain access to the survey.

### ***Sample Size***

This study utilized a conventional method for calculating the sample size which includes confidence level, confidence interval, and population proportion (Creswell & Creswell, 2014). Texas currently has 23,194 active CPAs working in the public accounting sector ( Melinda Bentley, personal communication, January 21, 2022). To investigate the relationships between

burnout, work-life balance, and turnover intention, this study worked to gather a sample representative of all CPAs in Texas employed in the public accounting field.

Cochran's sample size formula calculates the ideal sample size based on the precision, confidence level, and population proportion (O'Dwyer & Bernauer, 2016). A .95 confidence level and a  $\pm .05$  margin of error are suggested for quantitative research studies utilizing Cochran's sample size formula. Population proportion is a parameter that represents the number of individuals in a population who meet specific conditions divided by the total number of individuals in that population (Fink, 2016). In this study, population proportion relates to the turnover of public accounting professionals. Inside Public Accounting, a nationally recognized organization among public accounting firms, surveys over 200 public accounting firms in the United States every year (Inside Public Accounting, 2021). The National Practice Management Benchmarking Report for 2021 states that, on average, professional staff turnover in public accounting firms equals 12.76%. Inside Public Accounting (2021) found that approximately 12.76 % of individuals in public accounting firms leave their current jobs during the year. A population proportion of 12.76% is required to gather a representative sample related to the turnover of CPAs.

Using Cochran's sample size formula, the required sample size for a population of 23,194 with a 95% confidence level, 5% confidence interval, and population proportion of 12.76% is 170. This sample size ensures that the selected sample is representative of all CPAs in the State of Texas working in public accounting firms.

### ***Summary of Population and Sampling***

To investigate the relationship between work-life balance, burnout, and turnover intentions among public accounting professionals in Texas, the total population included all

CPAs in Texas that work in public accounting firms. Although it was impractical to survey the entire population, single-stage cluster sampling was utilized to obtain the required sample size. Initially, single-stage cluster sampling was used to gather data from members of the TXCPA. The researcher used all the means necessary for a period of five weeks to secure the required sample size of 170 participants.

### **Data Collection and Organization**

This section reviews the data collection and organization approaches adopted in this study. First, the data collection plan outlines the procedures used to gather data from a pool of Texas CPAs. The instrument section discusses the three valid and reliable survey tools used in this study. Finally, the data organization plan evaluates the procedures used to competently collect survey data from participants.

#### ***Data Collection Plan***

The first step in the data collection plan was to obtain approval from the Liberty University Institutional Review Boards (IRB). IRB approval also was needed to be obtained from the University of Mary Hardin-Baylor because of the researcher's current employment as an accounting instructor. The researcher then prepared an electronic survey using SurveyMonkey. This included adapting the survey instruments to include three demographic questions.

The survey link was sent to a representative of the TXCPA. The representative sent the survey link to the 15,875 email addresses of active CPAs stored in the TXCPA database (M. Bentley, personal communication, December 3, 2021). The survey instrument was re-sent to TXCPA members three times over a five-week period.



Participants were asked to access the survey link and complete the survey questions. To confirm eligibility to participate in the survey, study participants had to satisfy certain inclusion criteria. To do so, respondents were required to answer three qualifying questions to ensure 1) they were over the age of 18, 2) they were a CPA registered with the TSBPA, and 3) they worked in a public accounting firm. Participants who did not satisfy the inclusion criteria were denied access to the survey and were directed to a thank you page. The online survey contained a total of 35 questions. This included three demographic questions, 22 burnout questions, four work-life balance questions, and six turnover intention questions. The estimated time for participants to complete the survey was between 5 and 10 minutes. Participants were encouraged to complete all the questions to promote complete and usable data.

Beyond the three demographic questions, there were no further requests for information from participants that could be used to identify them or the CPA firms with which they were affiliated. The data collection process took place over five weeks. At the end of this period, the researcher proceeded with the analysis using the available data. In addition to the 35-question survey, all the participants received detailed instructions on completing the survey and a consent form. The consent form was verified by participants prior to beginning the survey to acknowledge their understanding of the survey and to confirm their willingness to participate.

### ***Instruments***

The survey instrument used in this study was adapted from the MBI, Work-Life Balance Questionnaire, and TIS-6, version 4. Permission to use the instruments were obtained prior to inclusion in the survey. The survey began with three demographic questions to identify participants' gender, age, and years of service in public accounting. The estimated time for completing the survey was approximately 5-10 minutes.

**Maslach Burnout Inventory.** Maslach and Jackson (1981) developed a scale of 22 items that connect the three dimensions of burnout. The emotional exhaustion scale contains nine items, the depersonalization scale contains five items, and the lack of accomplishment scale contains eight items (Okpozo et al., 2017). All 22 questions were used to measure employee burnout. Maslach and Jackson created the MBI in 1981, which has been used internationally and translated into several languages. Although originally designed to address burnout in the field of human services, it is now the most widely used instrument for measuring burnout across a broad range of occupations. This study employed the General Survey (MBI-GS) to evaluate the three dimensions of burnout in a public accounting setting. High levels of emotional exhaustion and depersonalization and low levels of personal accomplishment indicate burnout (Prentice & Thaichon, 2019). Using the Maslach Burnout Inventory, this study measured the level of burnout among public accounting professionals in Texas. The Maslach Burnout Inventory measured the three factors on a Likert scale and is a standard, reliable, and validated survey. A remote online survey license was purchased from Mind Garden to administer the MBI-GS to the sample population. This portion of the survey was expected to take 3-5 minutes.

**Work-Life Balance Questionnaire.** The study used the work-life balance questionnaire to gain a better understanding of public accounting professionals' perceptions of work-life balance in public accounting firms. Brough et al. (2014) created a four-item work-life balance questionnaire that uses a seven-point Likert scale to measure the balance between work and non-work commitments. The questionnaire has been tested on a range of workers, from nurses to schoolteachers to business professionals, and is a standard, reliable, and validated survey (Brough et al., 2014). It includes four questions that are used to measure how a person feels about their work-life balance at the time of completing the questionnaire. The Likert scale uses

seven categories ranging from strongly disagree to strongly agree. A numerical value was assigned to each category. Higher scores represented better feelings toward work-life balance. Permission to use the work-life balance measure was obtained from P. Brough via email (Appendix A).

**Turnover Intention Scale.** Public accounting professionals' desire to leave an organization was measured using Roodt's (2004) Turnover Intention Scale (TIS-6). The questionnaire uses a five-point Likert scale and is a standard, reliable, and validated tool used across many industries to study how variables affect turnover intention (Bothma & Roodt, 2013). The turnover intention scale consists of six items developed by Roodt and is a shortened version of previous scales that allow researchers to gather survey data quickly and precisely (Prasanthi & Geevarghese, 2020). This section of the questionnaire took approximately three minutes to complete. The responses measured quantified the CPA's desire to stay or leave public accounting. The Likert scale used categories ranging from never/always, totally dissatisfying/very satisfying, to highly likely/highly unlikely (Roodt, 2004). A numerical value was assigned to each category. Permission to use the TIS-6 was obtained from Roodt via email (Appendix B).

### ***Data Organization Plan***

The data organization plan allowed for the safekeeping of all data collected during the research project. The data collected was downloaded from SurveyMonkey into Microsoft Excel (Version X 2208) for storage and cleaning before being imported into IBM SPSS Statistics (Version 24) for data analysis. The researcher stored the data on a flash drive held in safekeeping at the researcher's residence. A backup copy is stored on a flash drive in a locked cabinet at the researcher's office. Only the researcher has access to these drives, which will be

held in her possession for three years following the completion of the study, after which they will be destroyed.

### ***Summary of Data Collection and Organization***

After securing IRB approval, three reliable and validated survey instruments were used to gather data on the relationships between work-life balance, burnout, and turnover in public accounting firms. All data was digitally collected using the SurveyMonkey software. Data from SurveyMonkey was downloaded to Microsoft Excel (Version 2208 for cleaning and storage. IBM SPSS Statistics (Version 24) was used to quantitatively analyze the data. Digital copies of all information will be kept on locked flash drives for three years and subsequently destroyed.

### **Data Analysis**

The data analysis section outlines the descriptive and inferential statistics used to analyze the data collected. The discussion of variables section examines the demographic, independent, and two dependent variables. The descriptive and inferential statistics section discusses the statistical tools used to describe the variables and evaluate their correlations. The hypotheses section defines the survey instrument and statistical tool used for each hypothesis.

### ***Discussion of Variables***

This study included one independent variable, work-life balance, and two dependent variables: burnout and turnover intention. These variables were selected based on the research questions. This study investigated the relationship between work-life balance, burnout, and turnover intentions of public accounting professionals in Texas. The relationships were evaluated using quantitative methods.

Table 2 outlines the initial data-collection procedure for the research variables. Three demographic variables were included, along with the independent and dependent variables.

Demographic information was collected, and the mean was calculated for each independent and dependent variable. Table 3 outlines the data analytics used to examine each variable.

Descriptive statistics was used to analyze the demographic, independent, and dependent variables while inferential statistics was used to assess the relationships between the independent and dependent variables.

**Table 2**

*Research Variables (Initial Data Collection)*

Variable description	Questionnaire/ question	Data type	Initial data collection
Demographic variables			
Age	Question 1	Ratio	As is
Gender	Question 2	Nominal-dichotomous	As is
Organizational tenure (years/months)	Question 3	Ratio	As is
Independent variable			
Work-life balance	Questionnaire 1/ Questions 4–7	Interval	Mean of answers
Dependent variables			
Burnout	Questionnaire 2/ Questions 8–29	Interval	Mean of answers
Turnover	Questionnaire 3/ Questions 30–36	Interval	Mean of answers

***Descriptive Statistics***

Descriptive statistics describe and summarize the data gathered in a study. Descriptive statistics allow researchers to collect raw data and present it in a meaningful way that can be easily interpreted (Creswell, 2014). This study analyzed all variables using mean, median, mode, and standard deviation. The standard deviation measured the dispersion of values around a mean. The greater the standard deviation from zero, the greater the skewness. Hair et al. (2005) states

that skewness measures the symmetry of a distribution. Normal distributions fall between the standard deviations of -1 and +1. If the standard deviation is outside this range, a substantially skewed distribution with less reliable data is indicated.

**Table 3**

*Research Variables (Data Analysis)*

Variable description	Type of statistics	Specific measurements
Demographic variables		
Age	Descriptive	Mean, median, mode, standard deviation, low and high
Gender	Descriptive	Mean, median, mode, standard deviation, low and high
Organizational tenure (years/months)	Descriptive	Mean, median, mode, standard deviation, low and high
IV		
Work-life balance	Descriptive	Mean, median, mode, standard deviation, low and high
DV <sub>s</sub>		
Burnout	Descriptive	Mean, median, mode, standard deviation, low and high
Turnover	Descriptive	Mean, median, mode, standard deviation, low and high
IV and DV <sub>s</sub>		
Work-life balance (IV) and burnout (DV)	Inferential	Spearman's rho
Work-life balance (IV) and turnover intentions (DV)	Inferential	Spearman's rho

Variable description	Type of statistics	Specific measurements
Burnout (DV) and turnover intentions (DV)	Inferential	Spearman's rho

*Note.* IV = independent variable; DV = dependent variable.

### ***Inferential Statistics***

The Q-Q plot and K-S test were used in conjunction to assess whether the data is normally distributed. The outcome of these tests determined the most appropriate inferential test statistic to employ for data analysis. Normally distributed variables are well-suited to the Pearson correlation coefficient (Blaikie, 2003). The non-parametric equivalent of Pearson's correlation coefficient is Spearman's rho (Mackridge & Rowe, 2018). Spearman's rho does not assume the normality of variables and has been used in this study for all non-normally distributed data. Similar to the Pearson's correlation,  $r = -1$  represents a perfect negative correlation, whereas  $r = +1$  represents a perfect positive correlation. Spearman's correlation is best used with interval variables when the assumptions of Pearson's correlation are violated. Both Pearson's and Spearman's rho coefficients indicate the level of association between independent and dependent variables. Based on the non-normality of data, Spearman's rho coefficients were used in this study.

### ***Hypotheses***

The three hypotheses in this study were studied using linear modeling to gauge how much variation in the dependent variables can be explained by their relationship with the independent variable.

**Hypothesis 1.** (RQ1): What is the relationship between work-life balance and the three subscales of burnout within a public accounting firm?

H1o, there is no statistically significant relationship between work-life balance and any of the three burnout scales.

H1a, there is a statistically significant relationship between work-life balance and at least one of the burnout scales.

The researcher measured the participants' levels of work-life balance and burnout using the Work-Life Balance Scale and the three scales addressed in the MBI-GS. The work-life balance Likert scale assigns a numerical value of 0 to 6 to categories ranging from strongly disagree to strongly agree (Brough et al., 2014). The burnout scale is a seven-point Likert scale ranging from 0 (never) to 6 (daily; Maslach & Jackson, 1981).

**Hypothesis 2.** (RQ2): What is the relationship between work-life balance and turnover intentions within a public accounting firm?

H2o, there is no statistically significant relationship between work-life balance and turnover intentions.

H2a, there is a statistically significant relationship between work-life balance and turnover intentions.

To measure the participating accounting professionals' level of work-life balance and turnover intention, the researcher used the Work-Life Balance Scale and the Voluntary Turnover Intention Questionnaire. The work-life balance Likert scale assigns each category a value between 0 and 6, ranging from strongly disagree to strongly agree (Brough et al., 2014). The Turnover Intention Questionnaire applies a five-point Likert scale that ranges from never/always, totally dissatisfying/very satisfying, to highly likely/highly unlikely (Roodt, 2004).

**Hypothesis 3.** (RQ3): What is the relationship between the three subscales of burnout and turnover intentions within a public accounting firm?



H3o, there is no statistically significant relationship between the three subscales of burnout and turnover intentions.

H3a, there is a statistically significant relationship between at least one of the three burnout scales and turnover intentions.

The researcher used the MBI-GS and the Voluntary Turnover Intention Questionnaire to measure the participating accounting professionals' work-life balance and turnover intention. The seven-point Likert scale used by MBI-GS ranges from never to daily, and the five-point Likert scale used by the Voluntary Turnover Intention Questionnaire has a range between never/always, totally dissatisfying/very satisfying, and highly likely/highly unlikely (Maslach & Jackson, 1981; Roodt, 2004).

### ***Summary of Data Analysis***

The data was analyzed using IBM SPSS Statistics (Version 24). Descriptive statistics were used to analyze each demographic, independent, and dependent variable. The hypotheses were tested using either the Pearson's correlation coefficient or Spearman's rho, depending on the normality of data. Normality was assessed using Q-Q plot and Komogorov-Smirnov test. Inferential statistics were used to measure the relationship between work-life balance, burnout, and turnover intentions of public accounting professionals in Texas. The results of the analysis were reviewed and summarized in the final section of the document.

### **Reliability and Validity**

This section discusses the reliability and validity of the study findings. The reliability section examines the consistency and accuracy of the study. The validity section evaluates the extent to which a study measures what it intends to measure. This study uses reliable and valid survey instruments along with stringent research procedures to allow for accurate conclusions.

The reliability and validity of a study verifies the credibility, generalizability, and consistency of findings (Fowler, 2014).

### ***Reliability***

Reliability represents the stability and internal consistency of a study (Fowler, 2014). The present study was designed to provide consistent accurate results over time. Reliability is achieved by using reliable research instruments (Creswell, 2014). The work-life balance questionnaire, MBI, and TIS-6 turnover intention surveys have proven to be reliable survey instruments (Bothma & Roodt, 2013; Brough et al., 2014; Li et al., 2014). Measuring the reliability of survey instruments is an essential step in confirming the reliability of a research study (Creswell, 2014).

Internal reliability relates to the consistency of an instrument in measuring a specific topic (Drost, 2011). Cronbach's alpha coefficient is a proven test used to verify the internal reliability of surveys (Mackridge & Rowe, 2018). The instrument measures how closely related a set of items are within a group. Cronbach's alpha values range from zero to one, with higher values indicating more reliable surveys. Acceptable values of reliability range from .7 to .95. All instruments used in this study have acceptable Cronbach's alpha coefficients, indicating survey reliability (Bothma & Roodt, 2013; Brough et al., 2014; Li et al., 2014). The combination of three survey instruments with high degrees of reliability indicate reliability of the study as a whole.

External reliability measures how well an instrument consistently provides the same results with repeated use (Drost, 2011). The long-term consistency of the survey results can be evaluated using test-retest reliability. The work-life balance survey has been tested in four independent samples from two countries and produced acceptable correlations in all tests

(Brough et al., 2014). Richardsen and Martinussen (2005) performed a test-retest over a 6-month period which confirmed the stability of the MBI. Bothma and Roodt (2013) conducted the TIS-6 three times over four years to confirm stability. The use of three externally reliable instruments in this study ensures future researchers can recreate consistent results.

### ***Validity***

A research study is valid when it measures what it intends to measure and generalizes meaningful results to the total population (Fowler, 2014). Researchers must consider threats to the validity of their studies and design them in a way that minimizes those threats (Drost, 2011). The surveys and procedures used in this study limited statistical conclusion, internal, and external validity threats.

Statistical conclusion validity holds when appropriate quantitative statistical techniques are used to reach study conclusions (Drost, 2011). The use of proper sampling procedures, appropriate statistical techniques, and reliable measurement tools reduce the threat to the validity of statistical conclusions. This study used appropriate correlational techniques to gather and measure data related to work-life balance, burnout, and turnover intentions of public accounting professionals in Texas. The work-life balance questionnaire, MBI, and TIS-6 turnover intention surveys have all proven to be valid survey instruments (Bothma & Roodt, 2013; Brough et al., 2014; Li et al., 2014). The use of validated survey instruments minimizes threats to statistical conclusions (Creswell, 2014).

Internal validity exists when the results observed in a study are accurate and explained by the relationship between the independent and dependent variables (Drost, 2011). Internal validity is threatened when outside factors, such as survey administration and data handling procedures, impact independent and dependent variables. This research project minimized communication

between the researcher and participants and utilized strict procedures for completing the survey to improve internal validity. Standardized instructions were provided to all participants to minimize extraneous impacts. Additionally, internal validity is threatened when survey data is collected over long periods (Drost, 2011). Outside conditions and events can affect participants' feelings and perceptions. The survey data in this study was collected within five weeks to minimize the impact of external events.

External validity exists when the findings of a study can be applied to the total population (Drost, 2011). External validity is threatened when incorrect inferences are generalized to other parts of the population. The population sample in this study was selected from the total population of Texas CPAs in public accounting firms. A probability-based sample increases external validity and allows for a greater generalization of the findings. Cluster sampling was used to recruit a large group of individuals, allowing the researcher to draw correct inferences from the total population. Additionally, the study limited the interaction between participants and the researcher which helped prevent undue influences or biases in the research results.

### ***Summary of Reliability and Validity***

This section reviewed the reliability and validity of the study. Reliable studies provide consistent information over time and valid studies accurately answer research questions (Fink, 2016). The researcher took all steps possible to ensure the validity and reliability of the study by using standardized sampling procedures, appropriate statistical techniques, and established measurement tools. The three surveys used by the researcher have proven to be reliable and valid instruments. The study was designed to limit threats to statistical conclusion, internal and external validity. The reliability and validity of the study allowed for the generalization of the findings to other populations and for future researchers to expect similar results.

## **Summary of Section 2 and Transition**

This quantitative correlational study investigated how work-life balance impacts the burnout and turnover intentions of public accounting professionals in Texas. This section provided a comprehensive review of the project design. The researcher and participant roles were outlined and the population and sampling techniques were discussed. Literature was provided to support the appropriateness of the quantitative correlational design to address the hypotheses and research questions. The data collection and analysis procedures were discussed, and the section concluded with a discussion on the reliability and validity of the research findings. The final section of this study will present the findings of the research and a discussion of the application of the results to the practice of public accounting. The section will also provide recommendations for actions to promote work-life balance and opportunities for future studies.

### **Section 3: Application to Professional Practice**

This section provides an overview of this quantitative correlational study, a presentation of the findings, its application to professional practice, and personal reflections. This study adds to the body of knowledge surrounding work-life balance, burnout, and turnover intentions within the business environment. Specifically, it focuses on public accounting firms. The study results indicated a statistically significant relationship between work-life balance, burnout, and turnover intentions of public accounting professionals in Texas. These results can be used to improve the business practices of public accounting firms. The findings show that public accounting firms should focus on improving work-life balance among their employees by implementing a wide array of work-life balance initiatives to limit burnout and turnover intentions among employees.

#### **Overview of the Study**

The public accounting industry is plagued by burnout and high turnover rates which can negatively impact the quality of service provided to clients and, ultimately, the bottom line of organizations (Fogarty et al., 2000). Public accounting firms are service organizations that rely on CPAs. The work-life balance of public accounting professionals impacts their level of burnout and turnover intentions (Fogarty et al., 2000). This study expanded on prior research by examining the correlation between work-life balance, burnout, and turnover intentions among CPAs in Texas.

The study population consisted of all CPAs registered with the Texas State Board of Public Accountancy (TSBPA) who currently work for public accounting firms. Due to privacy restrictions, it was infeasible to reach all CPAs registered with the TSBPA. Instead, the researcher utilized a single-stage cluster sample by accessing all CPAs registered with the

TXCPA. TXCPA offered convenient access to the largest statewide membership group of CPAs. Using Cochran's sample size formula, the required sample size was set at 170 participants.

A representative of TXCPA emailed the anonymous survey to 15,875 members registered in the TXCPA mailing list. Of the 15,875 distributed surveys, 180 were completed and then returned. After a careful review of the responses, only 171 surveys were included in the quantitative analysis. The 171 participants answered yes to the three qualifying survey questions that ensured that 1) they were over the age of 18, 2) they were a CPA registered with the TSBPA, and 3) they worked in a public accounting firm. The study participants also answered three demographic questions, 22 burnout questions, four work-life balance questions, and six turnover intention questions that were included in the survey instrument.

### **Presentation of the Findings**

In this quantitative correlational study, I utilized three valid and reliable survey instruments to collect data related to the work-life balance, burnout, and turnover among public accounting professionals in Texas. In the presentation of the findings section, I discuss the descriptive statistics, hypotheses testing, research questions, theoretical framework, literature, and problem addressed by the data. I created the appropriate graphs and charts using IBM SPSS Statistics (Version 24) to highlight and present the study's findings.

### ***Descriptive Statistics***

In this study, I analyzed the survey data of 171 CPAs. I utilized a single -stage cluster sample by accessing all CPAs registered with the TXCPA. TXCPA offered convenient access to the largest statewide membership group of CPAs. A representative of TXCPA emailed the anonymous survey to 15,875 members registered in the TXCPA mailing list. Of the 15,875 surveys distributed, 180 were completed and returned.

After careful review of the responses, I included only 171 surveys in the quantitative analysis (see Table 4). The 171 participants answered yes to the three qualifying survey questions that ensured that: 1) they were over the age of 18, 2) they were a CPA registered with the Texas State Board of Public Accountancy (TSBPA), and 3) they worked in a public accounting firm. Table 5 shows that all 171 qualifying participants fully completed the work-life balance, burnout, and turnover scales.

**Table 4**

*Case Processing Summary: Qualifying Questions*

Qualifying questions	Valid		Case missing		Total	
	<i>N</i>	%	<i>N</i>	%	<i>N</i>	%
Age 18	180	100	0	0	180	100
CPA with TSBPA	180	100	0	0	180	100
Public accountant	171	95	9	5	180	100

*Note.* *N* = 180. CPA = certified public accountant; TSBPA = Texas State Board of Public Accountancy.

**Table 5**

*Case Processing Summary: Scales*

Scale	Valid		Case missing		Total	
	<i>n</i>	%	<i>n</i>	%	<i>n</i>	%
1: Work-life balance	171	100	0	0	171	100
2: Exhaustion	171	100	0	0	171	100
3: Cynicism	171	100	0	0	171	100
4: Professional efficacy	171	100	0	0	171	100
5: Turnover intention	171	100	0	0	171	100

*Note.* *N* = 171.



In this quantitative correlational study, I utilized the work-life balance instrument created by Brough et al. (2014) to determine the perceived feelings of work-life balance among public accounting professionals in Texas. The instrument contained four questions answered on a 5-point Likert scale, with higher scores representing better perceptions of work-life balance. Table 6 presents the descriptive statistics for the independent variable, work-life balance, including minimum and maximum scores, the mean, and standard deviation. For work-life balance, the perceptions ranged from 1 to 5, with an average score of 2.82 ( $SD = 1.07$ ).

**Table 6**

*Descriptive Statistics: Work-Life Balance*

Scale	Items	<i>M</i>	<i>SD</i>	Low	High
Work-life balance	4	2.82	1.07	1.00	5.00

*Note.*  $N = 171$ .

Table 7 shows the descriptive statistics related to the dependent variable, burnout. I used the Maslach and Jackson (1981) burnout scale (MBI-GS) to gather information on the three underlying dimensions of the dependent variable. I measured the MBI-GS using the scoring key provided in the MBI-GS scoring manual I purchased through Mind Garden. I calculated the scores for each of the three dimensions of burnout independently. Maslach and Jackson (1981) stated that a single measure of burnout that combines all three measures is not recommended. The exhaustion scale ranged from 0 to 6, with an average score of 2.94 ( $SD = 1.51$ ). Feelings of cynicism ranged from 0 to 6, with an average score of 2.08 ( $SD = 1.53$ ). The final dimension of burnout, professional efficacy, ranged from 2.67 to 6, with an average score of 5.04 ( $SD = 0.81$ ).

**Table 7***Descriptive Statistics: Burnout*

Scale	Items	<i>M</i>	<i>SD</i>	Low	High
Exhaustion	5	2.94	1.51	0.00	6.00
Cynicism	5	2.08	1.53	0.00	6.00
Professional efficacy	6	5.04	0.81	2.67	6.00

*Note.*  $N = 171$ .

I used Roodt's (2004) Turnover Intention Scale to gather data related to CPAs' voluntary intention to leave their organizations. Table 8 shows the descriptive statistics related to the dependent variable, turnover. I averaged the scores on the Turnover Intention Scale and compared them against the scale provided by Roodt. Turnover intention among the 171 survey participants ranged from 1 to 4.83, with an average score of 2.34 ( $SD = 0.97$ ).

**Table 8***Descriptive Statistics: Turnover*

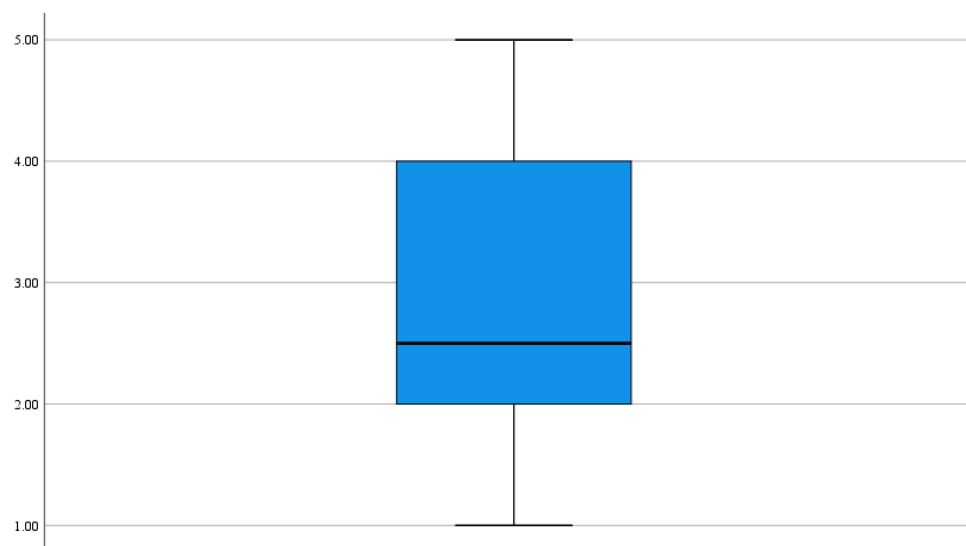
Scale	Items	<i>M</i>	<i>SD</i>	Low	High
Turnover intention	6	2.34	0.97	1.00	4.83

*Note.*  $N = 171$ .

Box-and-whisker plots are graphical representations of the distribution of data points across a selected measure (Morgan et al., 2012). Box plots show the outliers, mean, and range where the majority of data points lie. Figures 2–6 show boxplots for the five variables I included in this study. Each “box” represents the middle 50% of the data, and the “whiskers” at the top and bottom of the box indicate the range of remaining data. The professional efficacy and turnover intention variables each had outliers, which I labeled with “O”s.

**Figure 2**

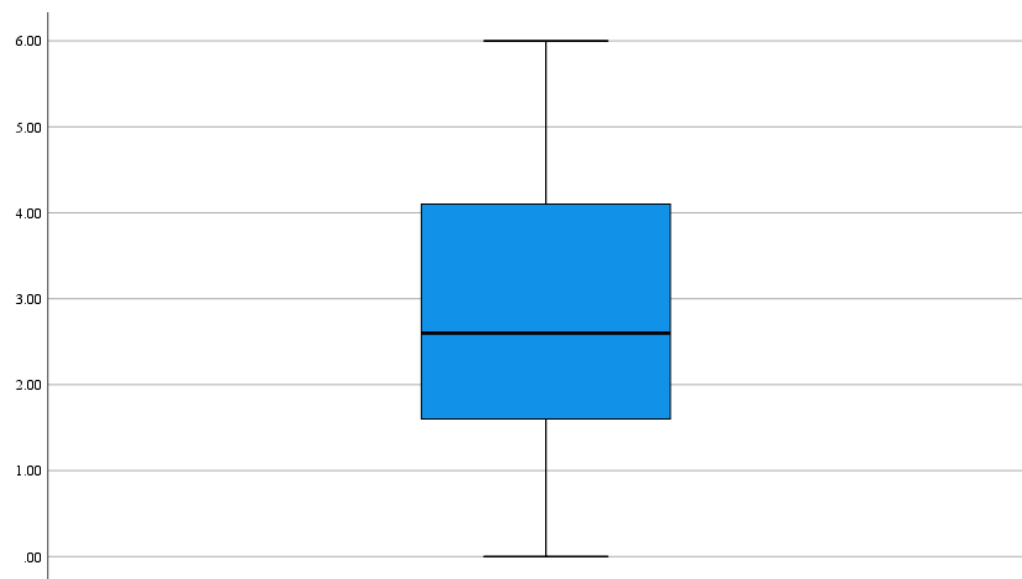
*Boxplot for Work-Life Balance Variable*



*Note. N = 171.*

**Figure 3**

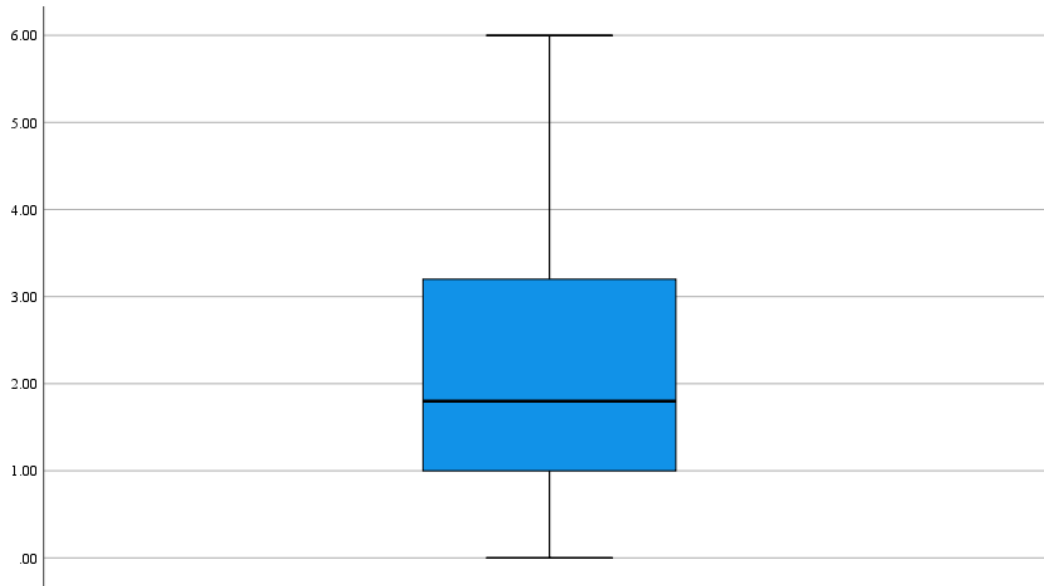
*Boxplot for Exhaustion Variable*



*Note. N = 171.*

**Figure 4**

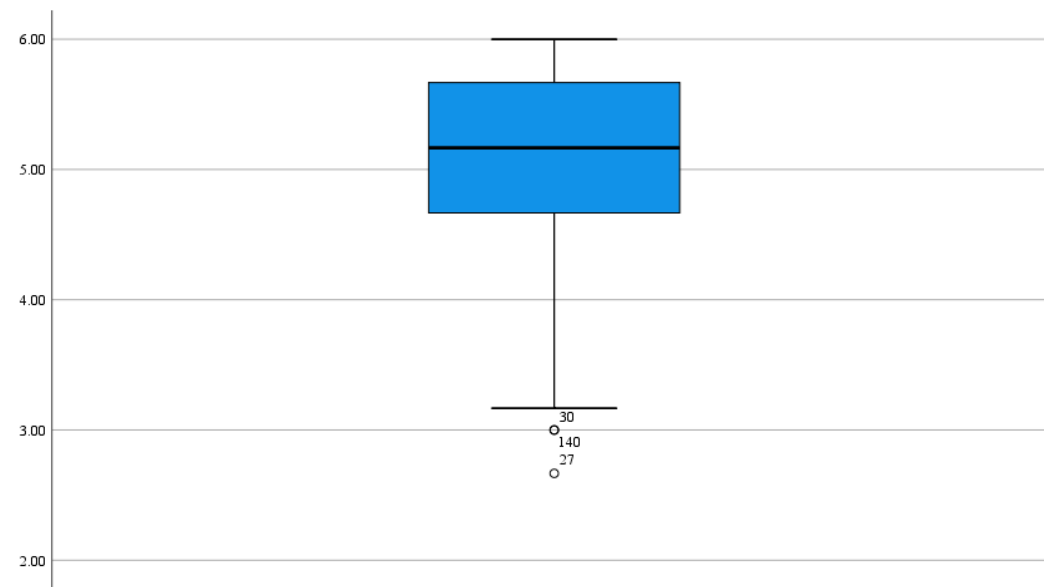
*Boxplot for Cynicism Variable*



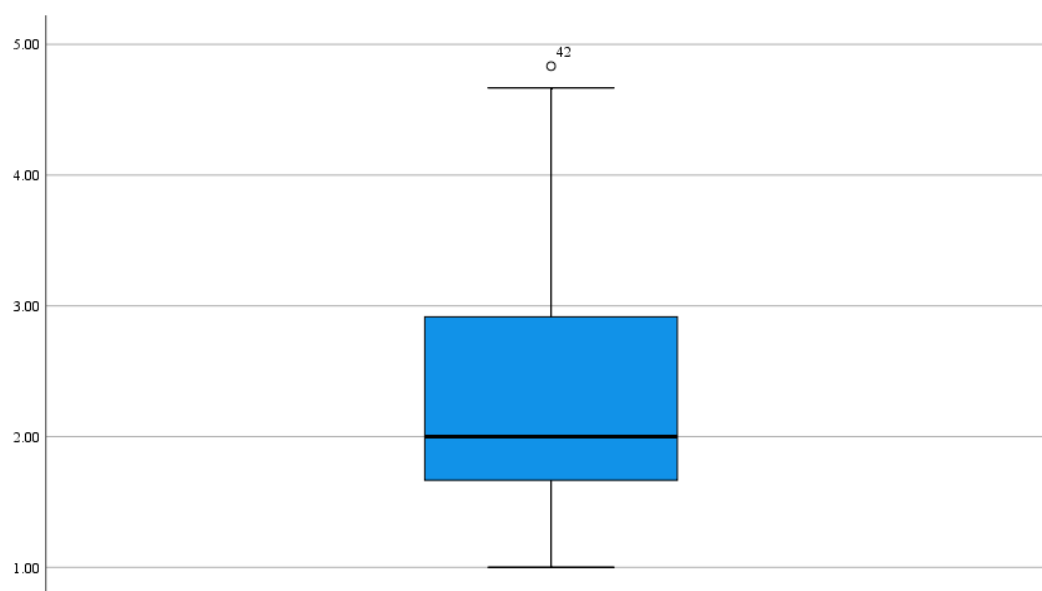
*Note. N = 171.*

**Figure 5**

*Boxplot for Professional Efficacy Variable*



*Note. N = 171.*

**Figure 6***Boxplot for Turnover Intention Variable**Note. N = 171.*

**Demographics.** The goal of cluster sampling is to obtain a sample that is representative of the demographic characteristics of the study population as a whole (Creswell, 2014). The demographics I collected in this study align with statistics common to the public accounting field. The first demographic question identified the participants' gender. Table 9 displays the frequency counts for gender. I included 84 women (49.1%) in this study and 87 men (50.9%). The gender demographics found in this survey align with the national demographic statistics highlighted by the American Institute of Certified Public Accountants (AICPA). The AICPA (2021) trends report found that the percentage of women CPAs at public accounting firms totaled 46%. This aligns with the 49.1% of women I included as survey participants in this study.

**Table 9***Frequency Counts for Gender*

Gender	<i>f</i>	%
Female	84	49.1
Male	87	50.9

*Note.*  $N = 171$ .

Demographic questions 2 and 3 asked the participants to identify their age and years of public accounting experience. Table 10 shows that the age of the CPAs ranged from 24 to 82 years ( $M = 50.04$ ,  $SD = 14.74$ ). The average age of the CPAs participating in the survey was aligned with the research gathered by the AICPA (TXCPA, 2019). A large number of Baby Boomers still make up the accounting profession, with 43% of current CPAs over the age of 55. Table 10 also shows that the years of experience ranged from .83 to 60, with an average service year totaling 22.54 ( $SD = 14.81$ ). Based on the average age of the survey participants ( $M = 50.04$ ), the years of experience were in line with my expectations.

**Table 10***Descriptive Statistics for Age and Years of Experience*

Variable	<i>M</i>	<i>SD</i>	Low	High
Age	50.04	14.74	24.00	82.00
Years of experience	22.54	14.81	0.83	60.00

*Note.*  $N = 171$ .

**Reliability.** Cronbach's alpha reliability test measures the consistency of a survey instrument (Creswell, 2014). Cronbach's alpha coefficients range from 0 to 1. The higher the value, the greater the consistency and reliability of the instrument. Standards for what makes a

good Cronbach's alpha value are subjective in nature but, most notably, a minimum value between 0.6 and 0.7 is acceptable (Hair et al., 2005). Table 11 displays the psychometric characteristics of the five scales. The Cronbach alpha coefficients for this study ranged from  $\alpha = 0.80$  to  $\alpha = 0.91$ , with the median alpha being  $\alpha = 0.88$ . This suggests that all the scales had acceptable levels of internal reliability (Creswell, 2014).

**Table 11**

*Cronbach's Alpha for the Summated Scale Scores*

Scale	$\alpha$
Work-life balance	.91
Exhaustion	.90
Cynicism	.87
Professional efficacy	.80
Turnover intention	.88

*Note.*  $N = 171$ .

**Assumption Testing.** To examine the suitability of Pearson correlations for this study, I reviewed the distribution of data visually using a normal probability quantile-quantile (Q-Q) plot (Chambers et al., 2018). I then quantified the distribution of data using the one-sample Kolmogorov-Smirnov (K-S) test and the Shapiro-Wilk test (Hair et al., 2005).  $P$ -values of  $< 0.05$  indicated that the data collected in the study were not normally distributed. Table 12 shows all five Kolmogorov-Smirnov tests to have been significant, which suggested non-normal distributions.

**Table 12***Normality Tests for the Scale Scores: Kolmogorov-Smirnov Tests*

Scale	Statistic
Work-life balance	0.18
Exhaustion	0.10
Cynicism	0.13
Professional efficacy	0.15
Turnover intention	0.14

*Note.*  $N = 171$ . For every scale,  $df = 171$ , and  $p = .001$ .

Along with the K-S test, I also chose to perform the Shapiro-Wilk test for normality. The Shapiro-Wilk test is often used for smaller sample sizes to decide whether or not a sample fits a normal distribution (Hair et al., 2005). Table 13 outlines the normality tests for the scale scores using Shapiro-Wilk. Inspection of Table 13 shows that all values were below 0.05, signifying a deviation from the normal distribution.

**Table 13***Normality Tests for the Scale Scores: Shapiro-Wilk*

Scale	Statistic
Work-life balance	0.93
Exhaustion	0.96
Cynicism	0.93
Professional efficacy	0.91
Turnover intention	0.93

*Note.*  $N = 171$ . For every scale,  $df = 171$ , and  $p = .001$ .

I confirmed the quantitative findings by reviewing the normal Q-Q plots. The Q-Q plot utilizes graphical tools to allow researchers to visually examine the shapes of distributions

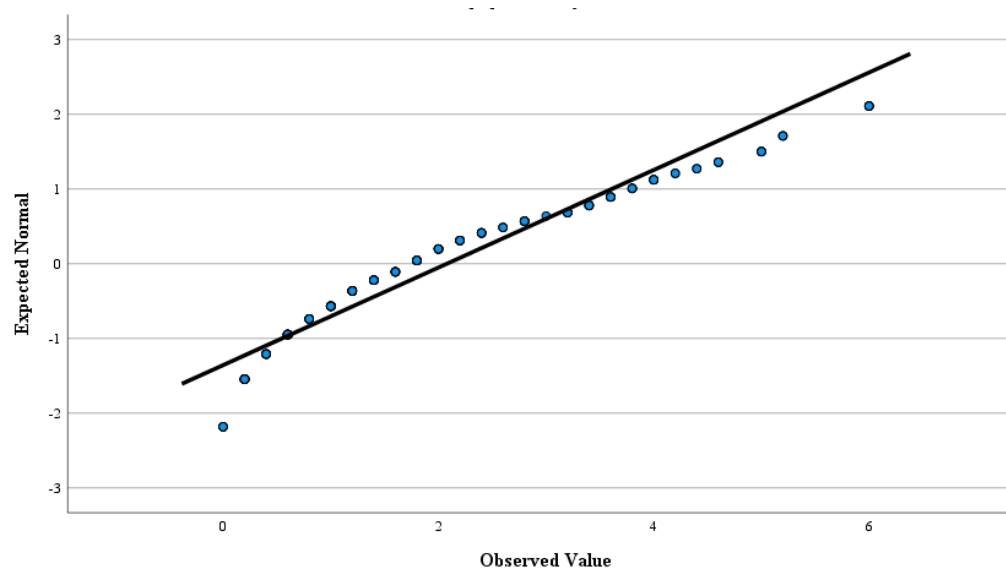


(Chambers et al., 2018). The data points in a normally distributed Q-Q plot follow a straight line along the  $y = x$ -axis. I evaluated the Q-Q plots for burnout variables, work-life balance, and turnover intention variables based on observed versus expected outcomes (see Figures 7–11).

All Q-Q plots in Figures 7–11 indicated a non-normal distribution that deviated from the  $y = x$ -axis. Non-normal data lack symmetry and do not follow a normal bell-shaped curve. The scatterplots in Figures 7–11 do not tightly hug the line, representing a non-normal distribution of the curve. Taken together, the K-S, Shapiro-Wilk, and Q-Q plots indicated non-normal data. I used Spearman's correlations to complete hypothesis testing. Spearman's correlation does not require the use of normal data while still measuring the strength and direction of two variables.

### Figure 7

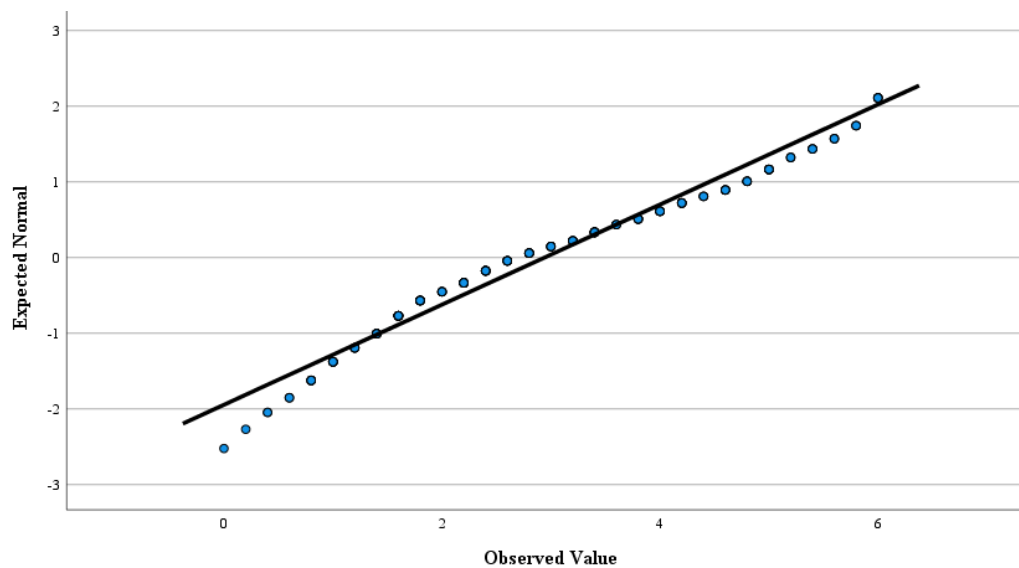
*Normal Quantile-Quantile Plot for Burnout Variable of Cynicism*



*Note.*  $N = 171$ .

**Figure 8**

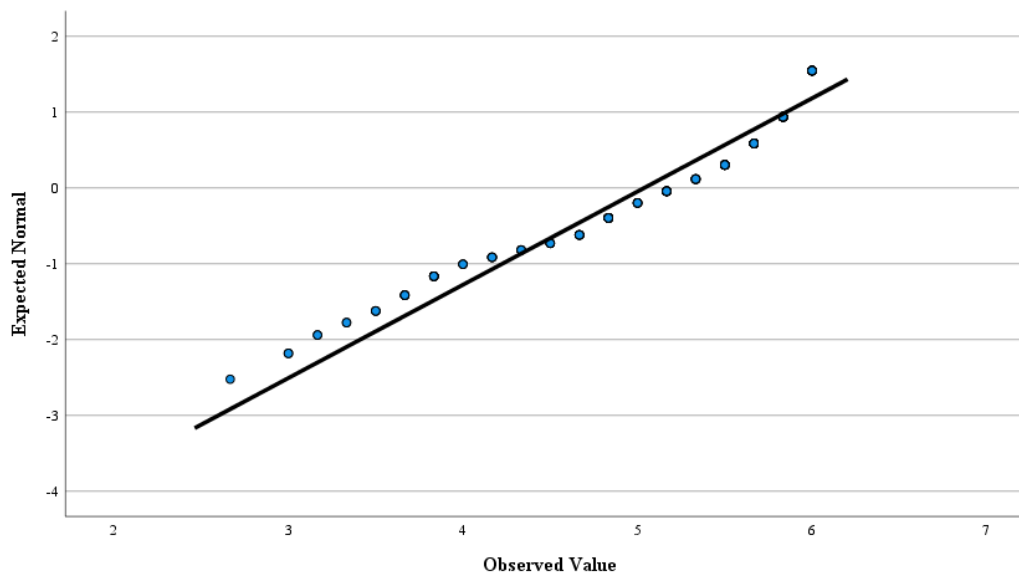
*Normal Quantile-Quantile Plot for Burnout Variable of Exhaustion*



*Note.*  $N = 171$ .

**Figure 9**

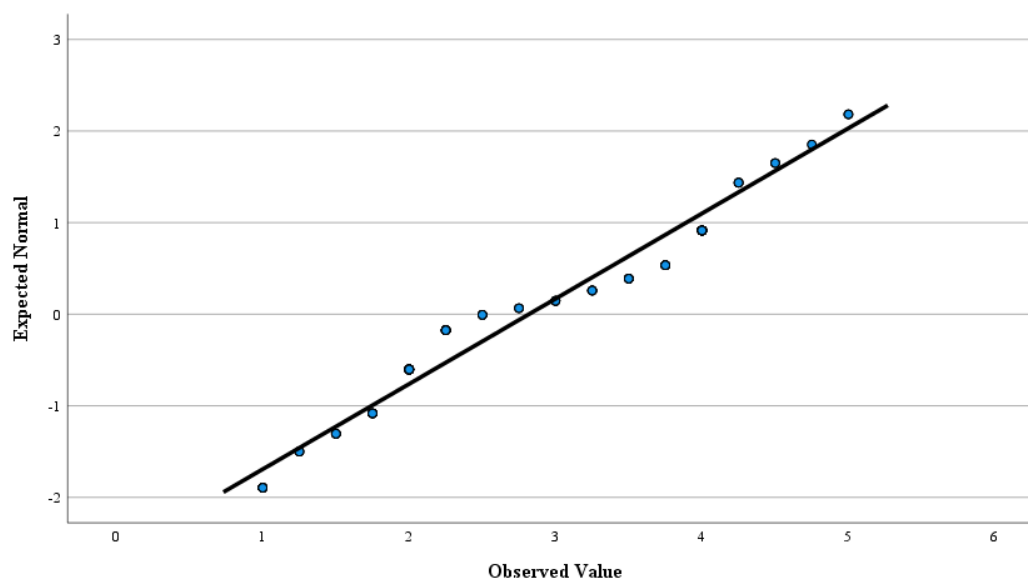
*Normal Quantile-Quantile Plot for Burnout Variable of Professional Efficacy*



*Note.*  $N = 171$ .

**Figure 10**

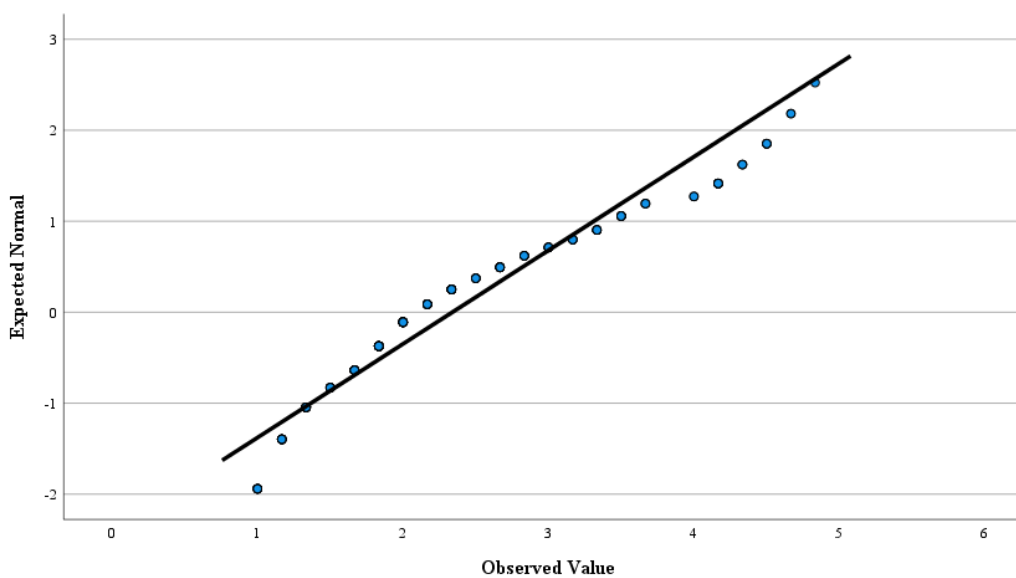
*Normal Quantile-Quantile Plot for Burnout Variable of Work-Life Balance*



*Note.*  $N = 171$ .

**Figure 11**

*Normal Quantile-Quantile Plot for Burnout Variable of Turnover Intention*



*Note.*  $N = 171$ .

### ***Hypothesis Testing***

I analyzed the hypotheses in this study using inferential statistics. Owing to the non-normality of the data, I tested the strength and association between variables using Spearman's *rho* ( $r_s$ ). Spearman's *rho* is a non-parametric equivalent of Pearson's correlation coefficient  $r$  (Mackridge & Rowe, 2018). Spearman's *rho* does not assume the normality of variables, and I used it in this study to evaluate all non-normally distributed data. The effect size, measured by Spearman's correlation, is the strength of the relationships between the independent and dependent variables (Morgan et al., 2012). Spearman's correlation is a part of the  $r$  family of effect size measures that places a quantitative value on the strength of the association.

Interpretations of effect sizes are relative. The interpretations I used in this study were based on the highly recognized descriptions established by Cohen (1988) and Vaske et al. (2002).

While the effect size measures the practical significance or clinical importance of two variables, the  $p$ -value evaluates the probability of a Type I error (Morgan et al., 2012). The Type I error is the probability of incorrectly rejecting the null hypothesis. This is contrasted with a Type II error, which occurs when one fails to reject a null hypothesis that is actually false. The  $p$ -value or significance level is a common metric used in inferential statistics to gauge the statistical significance of a given result.  $P$ -values of 0.05 or lower are seen as significant and lead to the rejection of the null hypothesis. A statistically significant  $p$ -value quantifies that a result is not due to chance, but rather due to the factor of interest (Morgan et al., 2012). Researchers can feel confident that statistically significant results can be attributed to a specific cause.

Table 14 shows the Spearman correlations and related  $p$ -values I used for the hypothesis testing. All of the values shown in Table 14 have significant  $p$ -values ( $p \leq 0.05$ ). I observed the

largest effect size between emotional exhaustion and turnover intention ( $r_s = 0.75$ ). I discuss this further in Hypothesis 3. Work-life balance and professional efficacy produced a statistically significant result but had the weakest effect size ( $r_s = 0.24$ ). I discuss this in further detail in Hypothesis 1.

**Table 4**

*Spearman Correlations for Hypothesis Testing*

Scale	Correlated scale	
	Work-life balance	Turnover intention
Exhaustion	-.54**	.75**
Cynicism	-.38**	.72**
Professional efficacy	.24*	-.56**
Turnover intention	-.48**	—

*Note.*  $N = 171$ .

\* $p < .005$ . \*\* $p < .001$ .

**Hypothesis 1.** Hypotheses H1o and H1a evaluated RQ1 by investigating the magnitude of the relationship between work-life balance and the three subscales of burnout.

RQ1: What is the relationship between work-life balance and the three subscales of burnout within a public accounting firm?

H1o. There is no statistically significant relationship between work-life balance and any of the three burnout scales.

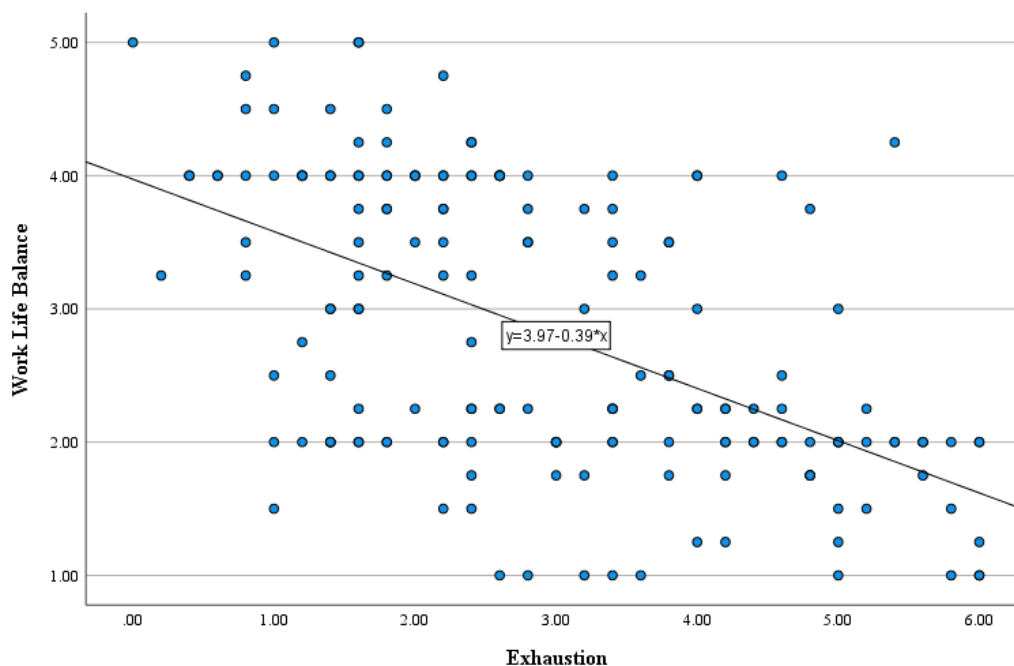
H1a. There is a statistically significant relationship between work-life balance and at least one of the three burnout scales.

To test this hypothesis, I calculated the correlations between the independent variable, work-life balance, and the three subscales of the dependent variable, burnout. Table 14 shows the

relevant Spearman correlations. Work-life balance was negatively related to both exhaustion ( $r_s = -0.54, p < 0.001$ ) and cynicism ( $r_s = -0.38, p < 0.001$ ). Work-life balance had a large negative correlation with exhaustion, indicating that when CPAs experience work-life balance, exhaustion decreases. The scatterplot in Figure 12 shows the best fit of a linear regression line for work-life balance and exhaustion. The variables had an  $R$ -squared value of 0.31, which indicated that work-life balance explained 31% of the total variance in exhaustion.

**Figure 12**

*Scatterplot of Exhaustion Scale With Work-Life Balance Scale*

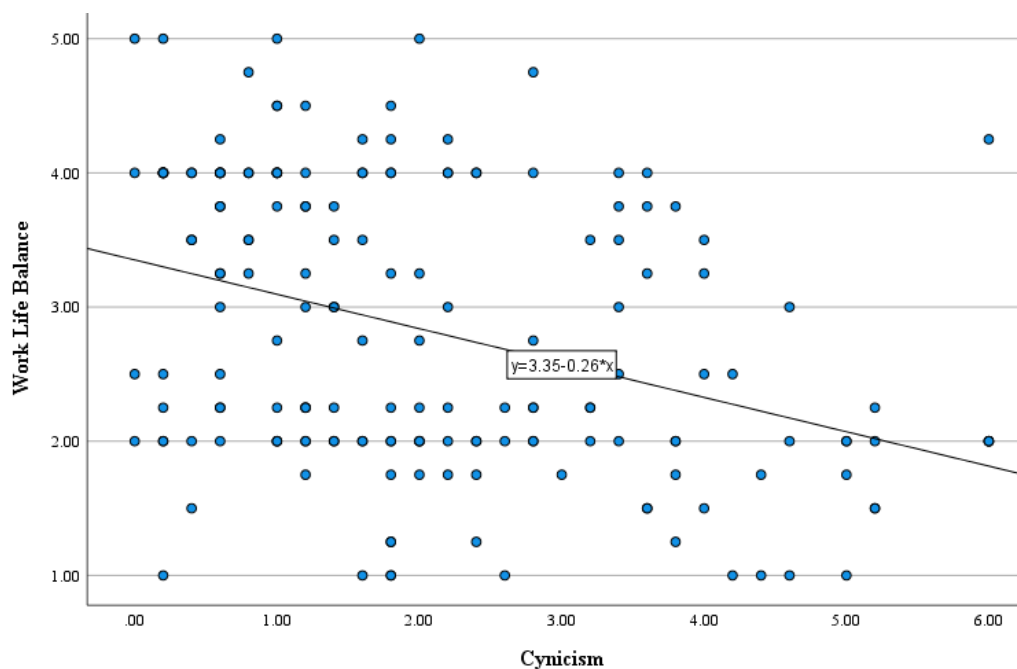


*Note.*  $N = 171$ .

The scatterplot in Figure 13 shows work-life balance had a medium negative correlation with cynicism. Thus, when work-life balance is present in a public accounting firm, cynicism decreases. With an  $R$ -squared value of 0.13, 13% of the variance in cynicism could be explained by the link to work-life balance.

**Figure 13**

*Scatterplot of Cynicism Scale With Work-Life Balance Scale*

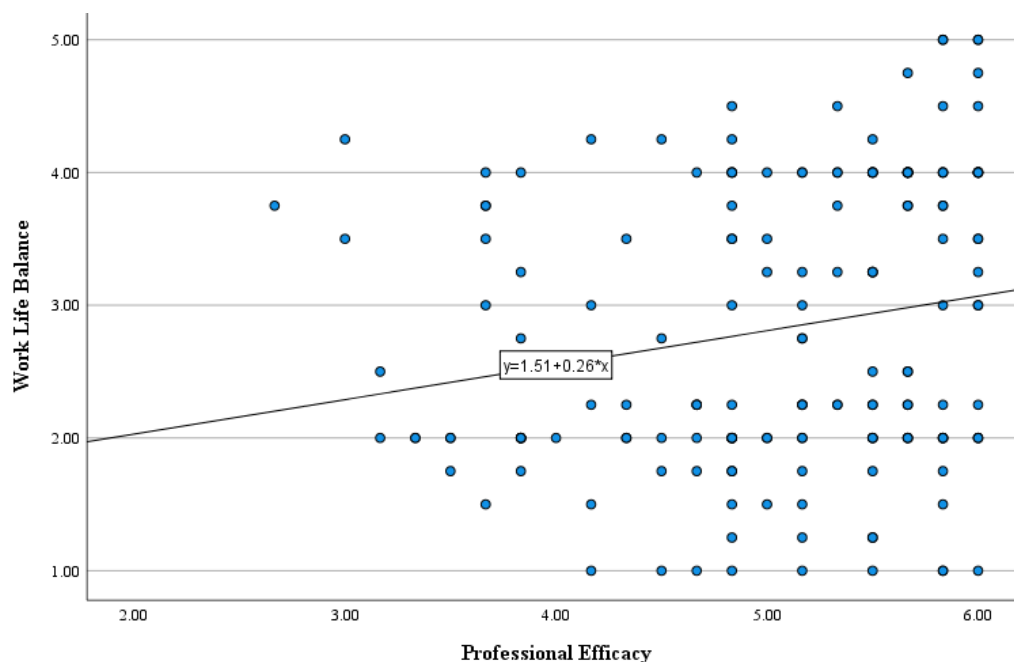


Note.  $N = 171$ .

I found work-life balance to have a small relationship to professional efficacy ( $r_s = 0.24$ ,  $p < 0.005$ ). Based on a  $p$ -value less than 0.05, a CPA's level of work-life balance did impact their feelings of professional accomplishment, competence, or productivity. Figure 14 shows work-life balance had a small correlation with professional efficacy. With an  $R$ -squared value of 0.04, 4% of the variance in professional efficacy could be explained by the link to work-life balance. Thus, work-life balance had a significant predictive effect on exhaustion, cynicism, and professional efficacy. This combination of findings provided support for rejecting the null hypothesis. Rejection of the null hypothesis was satisfied if at least one of the burnout scales was significantly related to work-life balance (see Table 13).

**Figure 14**

*Scatterplot of Professional Efficacy Scale With Work-Life Balance Scale*



Note.  $N = 171$ .

**Hypothesis 2.** Hypotheses H2o and H2a evaluated RQ2 by investigating the magnitude of the relationship between work-life balance and turnover intentions.

RQ2: What is the relationship between work-life balance and turnover intentions within a public accounting firm?

H2o. There is no statistically significant relationship between work-life balance and turnover intention.

H2a. There is a statistically significant relationship between work-life balance and turnover intention.

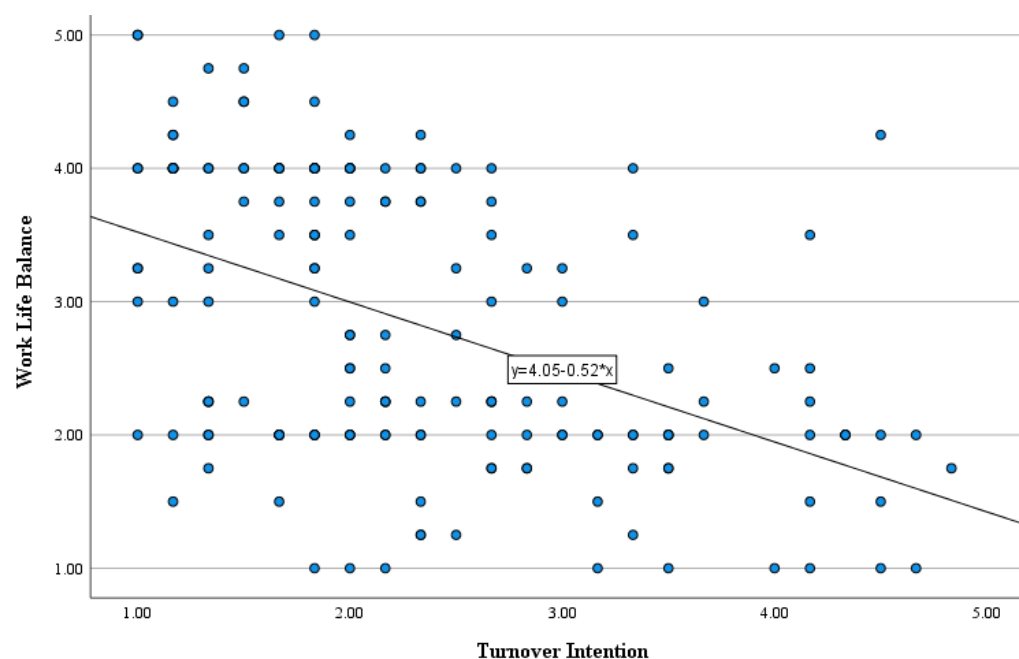
To test this hypothesis, Table 14 shows the relevant Spearman correlations. Work-life balance was negatively related to turnover intention ( $r_s = -0.48, p < 0.001$ ). The scatterplot in Figure 15 shows work-life balance had a medium negative correlation with turnover intention.



Thus, when work-life balance is present in a public accounting firm, turnover intention decreases. With an  $R$ -squared value of .23, 23% of the variance in turnover could be explained by the link to work-life balance. Thus, work-life balance had a significant predictive effect on turnover intentions within public accounting firms. This finding supported the rejection of the null hypothesis (see Table 14).

**Figure 15**

*Scatterplot of Turnover Intention Scale With Work-Life Balance Scale*



*Note.*  $N = 171$ .

**Hypothesis 3.** Hypotheses H3o and H3a evaluated RQ3 by investigating the magnitude of the relationship between the three subscales of burnout and turnover intentions.

RQ3: What is the relationship between the three subscales of burnout and turnover intentions within a public accounting firm?

H3o. There is no statistically significant relationship between the three subscales of burnout and turnover intentions.

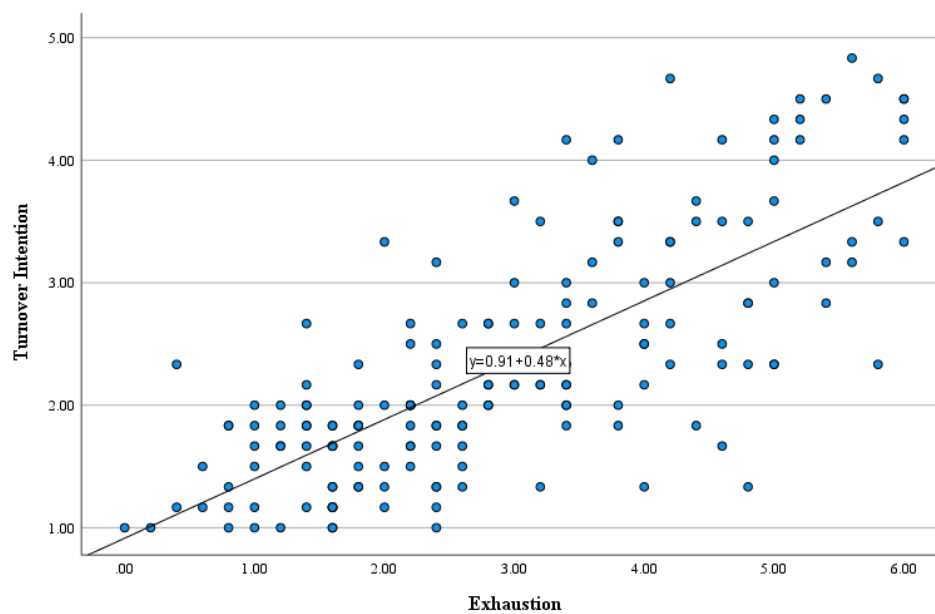
H3a. There is a statistically significant relationship between at least one of the three subscales of burnout and turnover intentions.

To test this hypothesis, Table 14 shows the relevant Spearman correlations. Turnover intention was positively related to both exhaustion ( $r_s = 0.75, p < 0.001$ ) and cynicism ( $r_s = 0.72, p < 0.001$ ) and negatively related to professional efficacy ( $r_s = -0.56, p < 0.001$ ). Figure 16 shows exhaustion had a much larger than typical positive correlation with turnover, indicating that CPAs who felt exhausted were more likely to leave their jobs. The correlations had an *R*-squared value of 0.57, indicating that exhaustion explained 57% of the total variance in turnover. Figure 17 shows cynicism also had a much larger than typical positive correlation with turnover, indicating that when CPAs became cynical about their jobs, they were more likely to find new employers. The correlations had an *R*-squared value of 0.52, indicating that cynicism explained 52% of the total variance in turnover.

Finally, Figure 18 illustrated professional efficacy had a large negative correlation with turnover. When CPAs felt that they were not productive or producing high-quality work, they were more likely to leave their jobs. The correlations had an *R*-squared value of 0.29, indicating that a lack of professional efficacy explained 29% of the total variance in turnover. Thus, exhaustion and cynicism, along with a lack of professional efficacy, had a significant predictive effect on turnover intentions within public accounting firms. This combination of findings supported the rejection of the null hypothesis (see Table 14).

**Figure 16**

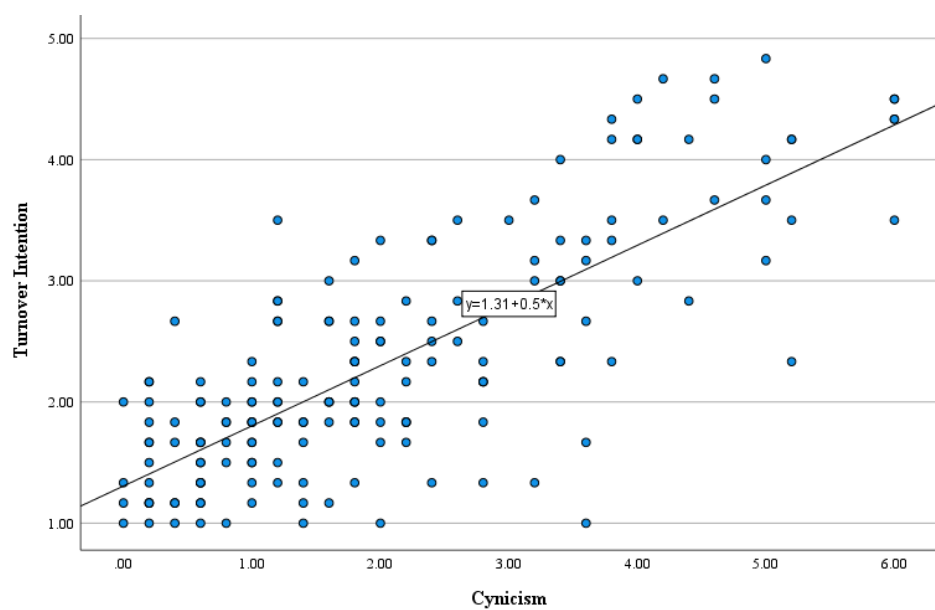
*Scatterplot of Exhaustion Scale With Turnover Intention Scale*



*Note.*  $N = 171$ .

**Figure 17**

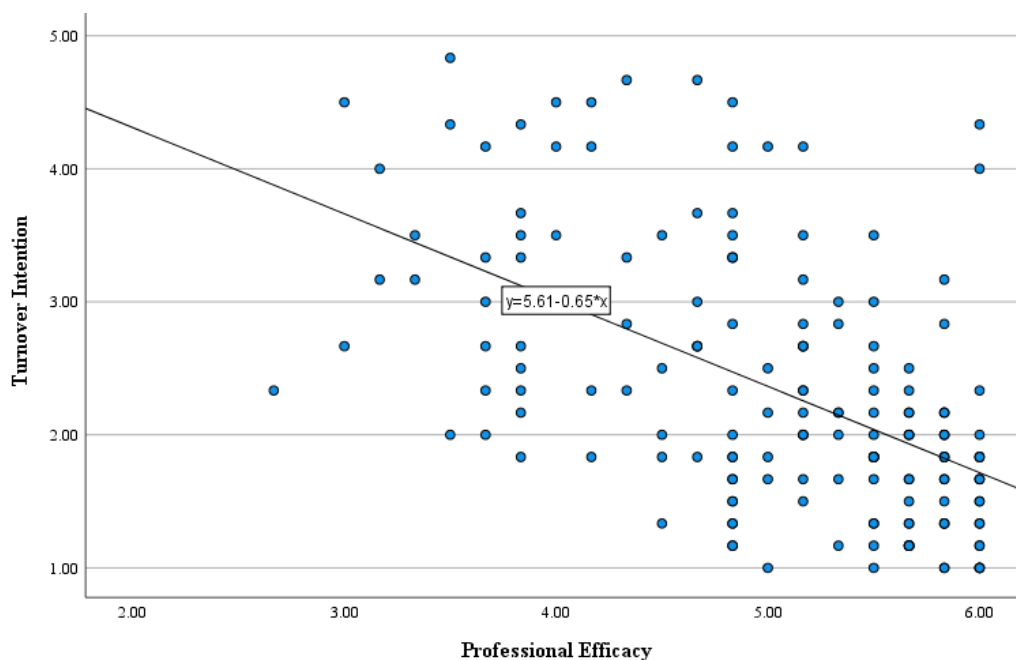
*Scatterplot of Cynicism Scale With Turnover Intention Scale*



*Note.*  $N = 171$ .

**Figure 18**

*Scatterplot of Professional Efficacy Scale With Turnover Intention Scale*



*Note.*  $N = 171$ .

### ***Relationship to the Findings***

**The Research Questions.** This quantitative correlational study was guided by three research questions. I collected data to address each of the research questions and to test the hypotheses using appropriate statistical analyses. The three research questions I utilized in this study were:

RQ1: What is the relationship between work-life balance and the three subscales of burnout within a public accounting firm? The related null hypothesis was  $H_{10}$ : There is no statistically significant relationship between work-life balance and any of the three burnout scales.

RQ2: What is the relationship between work-life balance and turnover intentions within a public accounting firm? The related null hypothesis was H2o: There is no statistically significant relationship between work-life balance and turnover intentions.

RQ3: What is the relationship between the three subscales of burnout and turnover intentions within a public accounting firm? The related null hypothesis was H3o: There is no statistically significant relationship between the three subscales of burnout and turnover intentions.

The first research question focused on the relationship between work-life balance and burnout among public accounting professionals in Texas. I measured work-life balance using the four-item work-life balance questionnaire developed by Brough et al. (2014). I compared this to the participants' level of burnout using Maslach's Burnout Inventory, which measures three factors of burnout on a 5-point Likert scale (Maslach & Jackson, 1981). The null hypothesis related to this research question stated that no statistically significant relationship existed between work-life balance and any of the three subscales of burnout. The correlation analysis results revealed a statistically significant relationship between work-life balance, exhaustion, cynicism, and professional efficacy. Spearman's *rho* showed that positive feelings of work-life balance reduced exhaustion and cynicism. The correlation analysis also revealed as work-life balance increased professional efficacy also increased. Based on these results, I rejected the null hypothesis for RQ1 because a significant relationship was found with all three burnout subscales.

The second research question focused on the relationship between work-life balance and turnover among public accounting professionals in Texas. I measured work-life balance using the four-item work-life balance questionnaire developed by Brough et al. (2014). I compared this to the turnover intention of the participants using a turnover intention scale consisting of six

items developed by Bothma and Roodt (2013). The null hypothesis related to this research question stated that no statistically significant relationship existed between work-life balance and turnover. The correlation analysis results found a statistically significant relationship between work-life balance and turnover. Spearman's *rho* correlation found that positive feelings of work-life balance reduced turnover intentions. Based on these results, I rejected the null hypothesis for RQ2.

The third research question focused on the relationship between burnout and turnover among public accounting professionals in Texas. The null hypothesis related to this research question stated that there was no statistically significant relationship between any of the three burnout scales and turnover. Correlation analysis revealed a statistically significant relationship between all three burnout scales and turnover. Spearman's *rho* correlation found that employees with high levels of exhaustion and cynicism and low levels of professional efficacy had increased turnover intentions. Based on these results, I rejected the null hypothesis for RQ3.

**The Theoretical Framework.** The theoretical framework works as a foundational roadmap for addressing the problems identified in a study. The framework for this study consisted of Social Exchange Theory and the Multidimensional Theory of Burnout. The analysis provided quantitative data that supported the rejection of the null hypotheses and that were consistent with the theoretical frameworks presented. Social Exchange Theory focused specifically on the dependent variable, turnover, while the Multidimensional Theory of Burnout helped explain the three facets of the dependent variable, burnout.

Social Exchange Theory is critical for understanding the turnover intentions of employees. Social Exchange Theory is founded on the give-and-takes between employers and employees (Porter, 2018). When employees feel supported by their employer, they are more

committed to their employer. Social Exchange Theory is associated with work-life balance, burnout, and turnover (Lavelle et al., 2017). The Social Exchange Theory begins with an employer generating a positive or negative act that impacts an employee (Thomas & Gupta, 2021). The employee can reciprocate with a positive or negative reaction. Employees who feel supported by their firm through the use of work-life balance initiatives or burnout mediation may feel obliged to reciprocate support in the form of commitment to their employer. Herda and Lavelle (2011) found a positive correlation between organizational support and commitment. Public accounting professionals who feel burned out tend to have a negative view of their employers and will likely lack commitment to their employers, ultimately seeking alternative employment (Herda & Lavelle, 2012).

As work-life balance and professional efficacy decreases, and exhaustion and cynicism factors of burnout increase, the costs associated with staying with an organization increase. Social Exchange Theory provided a basis for the relationship between employees and public accounting firms. Although there was not a larger-than-typical relationship between exhaustion, cynicism, professional efficacy, work-life balance, and turnover, the relationships were still statistically significant and should be considered when making human resource decisions.

The Multidimensional Theory of Burnout provides a structure for evaluating the level of burnout employees experience. This theory evaluates burnout based on three distinct components: 1) exhaustion, 2) depersonalization, and 3) reduced personal accomplishment (Okpozo et al., 2017). This study tested the theoretical framework developed by Maslach and Jackson (1981) to determine whether a relationship exists between the work-life balance and turnover intentions of public accounting professionals and their level of burnout. I used the MBI-

GS developed by Maslach and Jackson (1981) to measure the three dimensions of burnout in a population of CPAs in Texas who were currently employed at public accounting firms.

I asked the participants to complete the MBI-GS to determine their burnout level. Using inferential statistics, I concluded that the correlation between work-life balance, turnover, and the level of burnout had varying strengths. Exhaustion and cynicism had a much larger than typical relationship with turnover. Professional efficacy had a large relationship to turnover. Exhaustion had a large relationship with work-life balance, while cynicism had a medium relationship. Personal efficacy had a small relationship to work-life balance. Adjusted *R*-square values indicated that factors other than the three dimensions of burnout contributed to the variability in work-life balance and turnover intentions.

**The Literature.** This study's findings aligned with previous studies that addressed the relationships between work-life balance, burnout, and turnover. The statistical analyses I performed in this study revealed significant relationships between work-life balance, exhaustion, cynicism, personal efficacy, and the turnover intentions of public accounting professionals in Texas. The results indicated the greatest relationship existed between exhaustion and turnover intention ( $r_s = .75, p < 0.001$ ) while the smallest relationship was found between work-life balance and professional efficacy ( $r_s = .24, p < 0.005$ ).

### ***Work-Life Balance and Burnout***

Yustina and Valerina (2018) studied accounting professionals working at Indonesian public accounting firms. The study tied a lack of work-life balance to emotional exhaustion and, ultimately job dissatisfaction. The Indonesian study relied on data from the Maslach Burnout Inventory as an intermediary variable. Still, it supported similar effects as this study did, showing that work-life conflict led to emotional exhaustion. Buruck et al. (2020) also linked work-life



conflict to emotional exhaustion among business professionals. Buruck et al. did not specifically examine accounting professionals; however, they found similar results among professionals with different occupational backgrounds. Haar and Mowat (2022) showed a significant negative relationship between the implementation of more work-life balance initiatives by organizations and fewer feelings of emotional exhaustion and cynicism.

Bakarich and O'Brien (2021) examined work-life balance and burnout in relation to COVID-19 working arrangements. Remote work arrangements have become more common in recent years; the study found role stress, emotional exhaustion, and turnover intentions have significantly increased since remote work began. In the Bakarich and O'Brien study, females exhibited the greatest emotional exhaustion related to new working arrangements. While the ability to work remotely has often been seen as a positive work-life balance initiative, too much remote work seems to negatively impact employees. This study found work-life balance appeared to have a large negative correlation with emotional exhaustion among public accounting professionals ( $r_s = -0.54, p < 0.001$ ).

The literature showed fewer ties between work-life balance and professional efficacy. Professional efficacy relates to an employee's belief in their ability to perform a job well (Maslach et al., 2008). While several recent studies linked a lack of work-life balance to emotional exhaustion and cynicism, these studies did not evaluate the link between work-life balance and professional efficacy. Fogarty et al. (2000) conducted one of the most well-known studies on the relationship between the three aspects of burnout with role stressors and job outcomes in public accounting firms. The study found that professional efficacy had little to no relationship with the three role stressors (role conflict, role ambiguity, and role overload) and three job outcomes (job satisfaction, job performance, and turnover intentions). Similarly, in this

study, professional efficacy appeared to have only a small relationship with work-life balance ( $r_s = 0.24, p < 0.005$ ).

### ***Work-Life Balance and Turnover***

In this study, I found work-life balance to have a medium ( $r_s = -0.48$ ) correlation with turnover intentions among public accountants in Texas. This aligned with previous research that showed minimal connectivity between a lack of work-life balance and turnover. Wallace et al. (2009) interviewed 13 female public accounting professionals in Canada. The interviewees only briefly mentioned work-life conflicts contributing to their departure from public accounting. They referred to a lack of challenges in their jobs, a lack of career growth potential, and concerns about fair compensation for the work delivered to clients. Akrouf and Damak Ayadi (2022) used qualitative techniques and found that public accountants were pushed to leave their careers for several reasons, including hard working conditions, low pay, and difficulty in growing a client portfolio. Work-family conflicts were mentioned only by the female respondents. This study obtained similar results using quantitative techniques, finding that work-life balance explained only 23% of the respondents' reasons for turnover.

Nouri (2017) found that professionals in the first five years of their careers had the highest turnover within public accounting firms. Young staff members were also found to be the most receptive to work-life balance initiatives. Millennials are comfortable with telecommuting practices and find freedom to work from any location. The average age of the 171 CPA participants included in this study was 50. This study found only a medium negative correlation between work-life balance and turnover intentions. The age of the participants may have impacted the correlation ( $r_s = -0.48, p < 0.001$ ).

### ***Burnout and Turnover***

Guthrie and Jones (2012) studied the differences between the burnout and turnover intentions of male and female public accountants. Their study provided similar results to this study, finding that the greatest link to turnover intention was emotional exhaustion and cynicism. Guthrie and Jones (2012) found that reduced personal accomplishment resulted in a low correlation with turnover intentions in both men and women (0.29 and 0.24, respectively).

R. T. Lee and Ashforth (1980) found emotional exhaustion and depersonalization to correlate significantly with turnover intentions in public accounting firms. Fogarty et al. (2000) found a strong correlation between turnover intention and emotional exhaustion but found that personal efficacy was more closely related to job performance. Professional efficacy and turnover intention in this study produced a  $r_s = -0.56$ . This was a smaller correlational value than that between turnover and exhaustion and cynicism ( $r_s = 0.75$  and  $0.72$ , respectively), but could still be classified as large. The *R*-squared value indicated that as personal accomplishment decreases, turnover intentions increase.

### ***The Problem***

The problem addressed by this study was the lack of work-life balance among public accounting professionals, which potentially resulted in burnout and increased turnover intentions. I addressed the problem by investigating the relationship between work-life balance, burnout, and turnover among Texas public accounting professionals. The independent variable in the study, work-life balance, was only found to have a small to large relationship with burnout and turnover. The strongest relationship was found between the dependent variables: exhaustion, cynicism, and turnover. While the results were not all large, the relationships were significant.

The results highlighted the potential effects of work-life balance on burnout and turnover among public accounting professionals in Texas. Other variables such as job satisfaction, role ambiguity, leadership behaviors, organizational culture, and acceptable wages may also impact burnout and turnover. This research study found significant relationships between work-life balance, burnout, and turnover intentions. Future research is needed to investigate the effects of other variables. Organizations play an important role in influencing policies that promote work-life balance, burnout, and employee turnover.

### ***Summary of the Findings***

In this quantitative correlational study, I examined the relationship between work-life balance, burnout, and turnover among public accounting professionals in Texas. I collected data using the work-life balance questionnaire, Maslach's Burnout Inventory, and the Turnover Intention Scale. I analyzed the results using SPSS version 24. In summary, I used survey data from 171 CPAs to examine the lack of work-life balance among public accounting professionals and its relationship to burnout and turnover intentions. Hypothesis 1 (work-life balance and burnout), Hypothesis 2 (work-life balance and turnover intention) and Hypothesis 3 (turnover intention and burnout) received support (see Table 14).

### **Application to the Professional Practice**

The purpose of this quantitative correlational study was to increase the current body of knowledge surrounding the effect of work-life balance on burnout and turnover intentions within the public accounting field. The problem was examined through a detailed study of CPAs registered with the Texas State Board of Public Accountancy. The study findings applied to the areas of work-life balance, burnout, and turnover in business organizations. This section presents

the application of this research study to work-life balance practices and explains how these findings can be used to reduce employee burnout and lower turnover intentions.

### ***Improving General Business Practice***

Retaining high-quality accounting staff is a serious concern for public accounting firms (Hermanson et al., 2016). Accounting professionals have consistently cited long hours and a lack of work-life balance as reasons for turnover (Khavis & Krishnan, 2021). Persellin et al. (2019) surveyed 700 accounting professionals who stated heavy workloads negatively impact job satisfaction and desire for career growth. This study found statistically significant relationships between work-life balance, burnout, and turnover.

Khavis and Krishnan (2021) found that public accounting firms have tried to implement work-life balance initiatives in the past to combat burnout and turnover but it lacked substance. Employees often find it hard to utilize work-life balance initiatives, such as flexible work arrangements or time-off, and remain successful in their careers. Moreover, heavy workloads and a lack of staff in public accounting firms limit employees' ability to use alternative work arrangements.

The first research question focused on the relationship between work-life balance and burnout among public accounting professionals in Texas. Work-life balance had a significant predictive effect on all three subscales of burnout: exhaustion, cynicism, and professional efficacy. Based on these findings, public accounting firms should actively monitor the work-life balance of public accounting professionals. According to Khavis and Krishnan (2021), public accounting firms can improve heavy workloads and excessive work hours by assigning employees appropriate workloads.

The second research question focused on the relationship between work-life balance and turnover among public accounting professionals in Texas. Work-life balance and turnover intention had a medium negative correlation. Therefore, public accounting firms should focus on providing a variety of work-life balance initiatives for employees to encourage retention. Oludayo et al. (2018) found that not all employees require the same level or type of work-life balance arrangement. Nonetheless, employees who feel supported by their employer are more likely to stay with an organization. Examples of successful support initiatives include dependent care initiatives, flexible work arrangements, and work leave programs.

The third research question focused on the relationship between burnout and turnover among public accounting professionals in Texas. Both exhaustion and cynicism had a much larger than typical positive correlation with turnover. Professional efficacy had a large negative correlation with turnover. Therefore, public accounting firms should focus on reducing burnout among employees to minimize voluntary turnover intentions. Successful techniques used include increasing the management support of employees, increasing communication, improving company culture, and better management of schedules and work assignments (Stowe et al., 2022).

### ***Potential Application Strategies***

This research provides further data on the relationships between work and life balance, burnout, and turnover among public accounting professionals in Texas. The findings indicated a statistically significant relationship between work-life balance and burnout and work-life balance and turnover. The findings are important to further understand and reduce the high employee turnover experienced by the accounting industry (Hermanson et al., 2016). The results can be

applied to professional practices at the individual, organizational, and governing levels of the public accounting industry.

The first recommendation is to encourage current and aspiring CPAs to thoroughly understand the consequences of a lack of work-life balance and burnout within the public accounting field and learn to minimize its impact. In this study, burnout and turnover had the strongest associations. The strongest correlations were between exhaustion and turnover ( $r_s = 0.75, p < 0.001$ ). The second-highest correlation coefficient was observed for the association between cynicism and turnover ( $r_s = 0.72, p < 0.001$ ). Aldossari and Chaudhry (2021) labeled burnout as a mental health issue that can lead to emotional and physical exhaustion. Employees who learn techniques to combat burnout feel healthier and more stable at work and home. Techniques to combat burnout and promote work-life balance include seeking support, exercising, setting work-life boundaries, and recognizing warning signs of fatigue (Smith et al., 2020). It is recommended that mental health initiatives that promote work-life balance and burnout coping strategies be implemented within college accounting classrooms. Early awareness of the stressors in public accounting can promote preparedness and longevity in the field.

The second recommendation is to encourage work-life conflict and burnout-reducing initiatives within public accounting firms. Organizations play a key role in creating policies that promote employee well-being. Blight et al. (2022) highlighted the importance of organizations offering formal and informal practices to help employees integrate work and life activities. Formal work-life balance practices include creating flexible leave policies, job-sharing programs, part-time work allowances, telework, allowing for leaves of absence, and providing caregiving and health benefits. Informal practices include cultivating a supportive work-family culture and

promoting community engagement. Not all work-life balance initiatives are relevant to every employee. When employers commit to work-life balance initiatives, employees feel valued and that their personal or family life matters.

The third recommendation is for governing agencies of public accounting firms to provide training or guidance to foster work-life balance and limit burnout. Public accounting firms are required to register their businesses with their respective state boards of public accountancy (TSBPA, 2023). These State Boards promulgate rules and regulations, monitor and set professional standards to guide firms in their jurisdictions. Peer reviews are conducted once every three years on public accounting firms that provide audits, reviews, compilations, and any other reports that express an opinion of the financial statements. The system monitors the CPA firm's compliance with applicable accounting standards. The recommendation is to conduct an examination of the employee workload and turnover rates during peer review. This would be an excellent time for governing agencies to encourage work-life balance initiatives in a historically stressful industry.

Finally, work-life balance and burnout among public accounting professionals cannot improve without continuous improvement. Leaders of public accounting firms must be diligent in monitoring employees' workload. Through data analytics, leaders should monitor work hours, work projects, and turnover levels among employees. It is recommended that public accounting firms actively monitor the needs of their employees to increase their work-life balance, reduce burnout, and promote career longevity.

### **Recommendations for Further Study**

The findings of this study have opened the door for future research opportunities. The first recommendation for further study is to expand the geographic location of the study



participants. This study focuses on CPAs who are registered in Texas. A study of CPAs in different states could allow for expanded generalizations and comparisons among state economies.

The second recommendation is to replicate the study using accounting professionals who work in public accounting firms and do not hold the CPA designation. This study was limited to individuals holding the CPA designation. A prior study found that less than 50% of college accounting majors go on to obtain the CPA designation (Schoenfeld et al., 2017). The scarcity of candidates makes the CPA designation highly sought-after among employers, but it is increasingly rare in public accounting. A study of non-CPAs would allow for a comparison of how education and certificate levels impact work-life balance, burnout, and turnover.

The results of this study found a statistically significant relationship between work-life balance, burnout, and turnover intention. While three valid and reliable survey instruments were used to gather study results, many other factors can contribute to burnout and turnover among public accounting professionals. The final recommendation is to gather data from public accounting professionals using qualitative methods. A researcher could gather information from the same population used in the study, but interviews could be performed rather than conducting a survey. Interviews could shed light on other factors affecting burnout and turnover intention among public accounting professionals.

## **Reflections**

Accounting firms are challenged in retaining top-quality employees to perform the detailed and complicated work of the profession (Hermanson et al., 2016). This quantitative correlational study examined the relationship between work-life balance, burnout, and turnover intentions to find ways to improve employee's well-being and increase employee retention. The

study findings indicate that work can be done within public accounting firms to increase work-life balance and limit burnout to minimize turnover. The research results and process provided an opportunity for the researcher's personal and professional growth.

### ***Personal and Professional Growth***

The researcher has both personal and professional ties to the research study. The researcher worked in public accounting for approximately ten years before leaving for the education field to better balance work and home commitments. The researcher found giving her best at home and work challenging when the work demands during busy seasons were overbearing. The researcher's professional experiences allowed her to personally see the impact of work-life balance on burnout and turnover.

The researcher acknowledges the need for public accounting employers to prioritize work-life balance. The researcher, who currently works in academia, also hears work-life balance concerns from students entering the workforce. Current students have heard negative stories about public accounting and the long, tedious hours spent on the job. These "horror" stories can deter students from entering the public accounting field. The researcher has a first-hand account of the need to change the culture and reputation of public accounting firms to encourage new accountants to join the industry and maintain current employees.

The researcher acknowledges that her personal involvement in public accounting could produce preconceived biases. This study was designed to reduce bias by anonymously collecting participant data. The information gathered in this study has provided the researcher with new information that can be shared with public accounting firms and accounting students who are contemplating future careers. The researcher gleaned new information from the study data and the study processes to grow personally and professionally.

### ***Biblical Perspective***

The first biblical facet of this study is related to human flourishing. Although life will not always be easy, God desires his people to flourish and grow with Him. Employers should strive to provide a working environment conducive to flourishing employees. Work-life conflict, burnout, and turnover have all been labeled as stressors to employees (Salehi et al., 2020). This study highlights the need to limit these stressors to support public accounting employees and encourage them to flourish in their work and home lives. The *New International Version* (2023) states, “In his days may the righteous flourish and prosperity abound until the moon is no more” (Ps. 72:7).

The second biblical facet of this study relates to restlessness. Since the fall of man in the Garden of Eden, restlessness has been in the hearts of men. Humans find it hard to flourish and remain satisfied in their jobs and lives. When challenges come, and the sin of the world overwhelms a worker, it is easy to search for something different. Employees can find a temporary fix for their restless desires through job change (Keller & Alsdorf, 2012). This study sought to understand employees’ stress in the public accounting sector to encourage flourishing and job commitment. This study found exhaustion, cynicism, and professional efficacy all play a statistically significant role in the turnover intentions of public accounting employees.

Employees should strive to find rest in the Lord rather than turn to a quick job change fix.

Finally, the Lord called Christians in the workplace to form relationships and provide a place for growth. Growth can occur when employees feel comfortable and supported by an environment. Increasing work-life balance and reducing burnout can lead to a more positive work environment that allows for the cultivation of ideas and relationships. Relationship building is at the core of the Christian lifestyle. The Lord calls his followers into relationship with Him

and into relationship with others. A business environment that cultivates work-life balance encourages relationships in the workplace and at home. The *New International Version* (2023) tells us, “For just as each of us has one body with many members, and these members do not all have the same function, so in Christ we, though many, form one body, and each member belongs to all the others” (Rom. 12:4–5). Like in the Christian family, businesses must see each employee as a key team member with individual needs and strengths.

God calls his followers to grow his Kingdom. This growth includes bringing about new ideas and advancing knowledge. This research has pinpointed ways to improve the quality of life within organizations to allow for more joyful employees. The sin of the world has caused hardships for man and has led to fruitless and pointless work (Keller & Alsdorf, 2012). When stressors are present in the workplace, employees can feel overwhelmed and unable to fulfill their calling. The *New International Version* (2023) reminds readers that fruit will come from work, but thorns and thistles remain present (Gen. 3). This study will help reduce these thorns by pinpointing specific ways to improve work-life balance and lessen burnout within the public accounting sector.

### **Summary of Section 3**

The purpose of this quantitative correlational research study was to examine the relationship between work-life balance, burnout, and turnover among public accounting professionals. This section provided an overview of the study, a presentation of the findings, the study’s application to the professional business setting, and personal reflections. This research will allow firms to better support their employees in the workplace by increasing work-life balance and limiting burnout. The study also provides greater insight into lowering turnover rates in public accounting firms. The knowledge gained from this research can positively influence an

employee's ability to flourish in the workplace and in their personal lives. The Lord desires his children to grow and thrive and lead a life that is pleasing to Him. This study will allow employers to love and support their employees and cultivate a positive environment for growth.

### **Summary and Study Conclusion**

Sections 1 and 2 presented the foundation of the study and the details of the project. Section 1 outlined the use of three valid and reliable survey instruments to examine the relationships between work-life balance, burnout, and turnover in public accounting firms. Section 2 described the role of the researcher and provided details related to the population, sampling, data collection, and organization techniques to be employed. Section 3 outlined the application of the data to the professional practice of public accounting. The knowledge gained from this study will allow public accounting firms to gain greater insight into the issues of work-life balance, burnout, and turnover.

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## Appendix A: Permission to Use Work-Life Balance Questionnaire

From: Paula Brough  
Date: Feb 24, 2022 8:53 PM  
Subject: [External] Re: Work-Life Balance Questionnaire  
To: "Johnson, Vicky Ruth"  
Cc:

---

[ EXTERNAL EMAIL: Do not click any links or open attachments unless you know the sender and trust the content. ]

---

Dear Vicky

Thanks for your interest. This measure is freely available for research purposes.  
Best wishes with your research.

Brough, P., Timms, C., O'Driscoll, M., Kalliath, T., Siu, O.L, Sit, C., & Lo, D. (2014). Work-life balance: A longitudinal evaluation of a new measure across Australia and New Zealand workers. *International Journal of Human Resource Management*, 25(19), 2724-2744. doi: 10.1080/09585192.2014.899262

Regards,  
Paula

---

**Professor Paula Brough**

## Appendix B: Permission to Use Turnover Intention Questionnaire

From: [roodt](#)  
Date: Feb 24, 2022 6:23 AM  
Subject: [External] RE: Turnover Intention Questionnaire  
To: "Johnson, Vicky Ruth"  
Cc:

---

[ EXTERNAL EMAIL: Do not click any links or open attachments unless you know the sender and trust the content. ]

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Dear Vicky

You are welcome to use the TIS for your research (please accept this e-mail as the formal permission letter). For this purpose please find the TIS-15 attached for your convenience. The TIS-6 (version 4) consists of the first six items high-lighted in yellow. You may use any one of these two versions. The TIS is based on the Theory of Planned Behaviour.

The only two conditions for using the TIS are that it may not be used for commercial purposes (other than for post graduate research) and second that it should be properly referenced as (Roodt, 2004) as in the article by Bothma & Roodt (2013) in the SA Journal of Human Resource Management (open access).

It is easy to score the TIS-6. Merely add the item scores to get a total score. The midpoint of the scale is 18 (3 x 6). If the total score is below 18 then it indicates a desire to stay. If the scores are above 18 it indicates a desire to leave the organisation. The minimum a person can get is 6 (6 x 1) and the maximum is 30 (5 x 6). No item scores need to be reflected (reverse scored).

It is recommended that you conduct a CFA on the item scores to assess the dimensionality of the scale. We found that respondents with a matric (grade12) tertiary school qualification tend to understand the items better and consequently a uni-dimensional factor structure is obtained.

If you wish to translate the TIS in a local language, you are welcome to do so. It is recommended that a language expert is used in the translate - back translate method. I wish you all the best with your research!

Best regards

Prof Gert Roodt

## Appendix C: Permission to Use Maslach Burnout Inventory Forms

For use by Vicky Johnson only. Received from Mind Garden, Inc. on October 20, 2022



[www.mindgarden.com](http://www.mindgarden.com)

To Whom It May Concern,

The above-named person has made a license purchase from Mind Garden, Inc. and has permission to administer the following copyrighted instrument up to that quantity purchased:

**Maslach Burnout Inventory forms: Human Services Survey, Human Services Survey for Medical Personnel, Educators Survey, General Survey, or General Survey for Students.**

The three sample items only from this instrument as specified below may be included in your thesis or dissertation. Any other use must receive prior written permission from Mind Garden. The entire instrument form may not be included or reproduced at any time in any other published material. Please understand that disclosing more than we have authorized will compromise the integrity and value of the test.

**Citation of the instrument must include the applicable copyright statement listed below. Sample Items:**

**MBI - Human Services Survey - MBI-HSS:**

I feel emotionally drained from my work.  
I have accomplished many worthwhile things in this job.  
I don't really care what happens to some recipients.

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**MBI - Human Services Survey for Medical Personnel - MBI-HSS**

**(MP):** I feel emotionally drained from my work.  
I have accomplished many worthwhile things in this job.  
I don't really care what happens to some patients.

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**MBI - Educators Survey - MBI-ES:**

I feel emotionally drained from my work.  
I have accomplished many worthwhile things in this job.  
I don't really care what happens to some students.

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Cont'd on next page

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**MBI - General Survey - MBI-GS:**

I feel emotionally drained from my work.  
In my opinion, I am good at my job.  
I doubt the significance of my work.

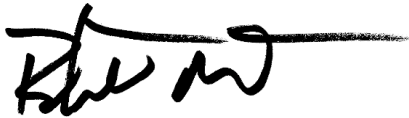
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[www.mindgarden.com](http://www.mindgarden.com)

**MBI - General Survey for Students - MBI-GS**

(S): I feel emotionally drained by my studies.  
In my opinion, I am a good student.  
I doubt the significance of my studies.

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[www.mindgarden.com](http://www.mindgarden.com)

Sincerely,

A handwritten signature in black ink, appearing to read 'Robert Most', with a long horizontal line extending to the right.

Robert Most  
Mind Garden, Inc.  
[www.mindgarden.com](http://www.mindgarden.com)