



Burnout Research for Members of Practitioners of Accountancy: Practice in the City of Diyarbakır

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Abstract

The aim of the study is to determine the level of job burnout of practitioners of accountancy. The study is carried out on 136 practitioners of accountancy that are operating in Diyarbakır. As the scale of job burnout “Maslach Burnout Inventory” consisting of 22 questions has been used. As a result, practitioners of accountancy’ the burnout sub-dimensions that make up the overall low level of emotional exhaustion subscale are measured. However this varies depending on age. The personal achievement sense subscale is determined as the size of moderate. However, the depersonalization is found as a high level from age groups point of view. However this varies depending on age. The results are similar with the results of other research that have been done before in different occupation groups.

Keywords: Practitioners of Accountancy, Burnout, Job Burnout, Diyarbakır

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1. Introduction

When considering in terms of vocational work and intensity, it can be said that, the profession having one of the highest work tempo is accountancy. When considering the requirement regarding undertaking the works in accountancy in detail and precisely, the vocational, psychological and social problems that may arise can be clearly understood.

The term of “Burnout”, having the lexical meaning that the consumption of individual efforts, powers or resources under demanding conditions and feeling of exhaustion, was firstly coined by Dr. Herbert J. Freudenberger, an American Psychoanalyst. The “Burnout” is expressed as a job stress that leaves person feeling powerless and exhausted caused by feeling disappointed when person set big targets and couldn’t achieve them.

One of the results of this situation that occurs in business life and the feeling of defencelessness is the feeling of burnout in someone. The Burnout is considered as a problem that should be prevented as it can come with negative results in terms of both private and organizational life of a person.

2. Accounting And Accountancy As a Profession

In our country, the profession of accountancy, the subject of profession and expectations from practitioners of accountancy are expressed in the following law of Accountancy, Public Practice Accounting, Public Accountant and Certified Public Accountant.

The subject of professions of Accountancy and Public Accountant, enterprises and business belonging to natural and legal persons:

a) Keeping the accounts, drafting balance sheets, statements of profit and loss and other documents and similar works in accordance with the generally accepted accounting principles and legislation provisions.

b) Designing and developing accounting systems, organising business management, accounting, finance, fiscal legislation and their implementations or providing consultancy in related subjects.

c) Conducting examination, analysis and audit in the above mentioned written fields based on its documents and expressing written opinions in the fields of financial statements, reporting and organising as well as conducting arbitration and providing expertise and other similar works.

A person who conducts above mentioned works without belonging to any organisation is called Freelance Certified Public Accountant

(B) The subject of Certified Public Accountant:

Apart from conducting the above mentioned issues stated in the clauses of article (a) (b) and (c), the Certified Public Accountant also conducts affirmation issues within the framework of the legislation that will be issued according to the 12.clauses of Law.

Certified Public Accountants can neither keep books nor have accounting office and they can't become a partner with accounting office (see the law no.3568, Public Practice Accounting, Independent Accountant Financial Advisor and Certified Public Accountant law, clause 2)

Accounting and Accountancy profession is very essential for the efficiently assessment and collection of tax which is an important income item in this country. However, with reference to this clause, accountancy profession should not be perceived as an issue that is only for the determination of tax liability. Hence, the law also looks at this profession in perspective and refers to the works about determination of the operating results and the policies of profit distribution, taking financial decisions and meeting the needs of information seekers such as corporations and providing consultancy for the related issues (Kutlu, 2008).

Accountancy profession is being conducted by the people who devoted themselves to their professions in our country despite the difficulties in occupational conditions. People having this profession are bent to preserve the structure that depends

on professional discipline without stepping out of line of the legislation and the sensibility required for the profession (Yereli, 2006).

3. Literature Related to Burn Out

There are so many definitions and approaches about the term of Burnout in national and international literature. The term is usually seen in occupational groups that maintains their business life in intensive tempo and faces with several problems both in their business and family life throughout their occupation. It can be said that, the profession with one of the highest work tempo is accountancy in terms of vocational work and intensity. Considered the requirement in terms of undertaking the works in accountancy in detail and precisely, the vocational, psychological and social problems that may arise can be clearly understood.

The lexical meaning of “Burnout” is the consumption of individual efforts, powers or resources under demanding conditions and feeling of exhaustion. The burnout is used as a concept referring to a physical trouble remaining at the same level as chronic due to job stress following the decrease in psychological and physical energy (Otacioğlu, 2008).

After the term of burnout was coined in 1972 by Dr. Herbert J. Freudenberger, an American Psychoanalyst, the term was defined as a job stress that leaves person feeling powerless and exhausted caused by feeling disappointed when person set big targets and couldn't achieve them (Freudenberger, 1974).

Afterwards, the burnout was identified and also some important approaches were developed by Meher, Jones, Shirom, Pines and Aranson, as it is a state that people can't undertake their responsibilities required for their professions due to their hardworking efforts (Gökoğlu, 2010).

Currently, the most well-known and accepted term among the others is the term that coined by Christina Maslach. According to the Maslach, the burnout is an attitude, that is seen on people who are exposed to high emotional demands as part of their job while working face to face with the other people all the time, occurred by the negative reflection of the emotions of physical exhaustion, long standing tiredness, hopelessness and demoralisation to the ongoing job, life and other people (Maslach, 1978). In other words, the *emotional burnout* seen on people who are required to be in contact with other people as part of their job, is defined as desensitisation and low individual success emotion (Maslach and Zimbardo, 1982). The term of the emotional burnout shows the individual stress rate of burnout and reflects “the decrease in emotional and physical resources of the individual”. “Desensitisation” which is an approach, represents the interpersonal dimension of burnout and the term states harsh feelings against customers and alienation to work. In the meantime, “the *low individual success* emotion” is described as “an attitude of a person who has a tendency to make negative self-evaluations”.

According to the other approach, the burnout is described as “a loss of progressive idealism, energy and goal that is gained as an experience as a result of the job of human service professionals” (Sturgess and Poulsen, 1983). According to Cherniss, the burnout is defined as “an illness of excessive commitment”. In other words, he defined this term as an attitude in which a person commits himself to work and also he called this situation as an illness (Cherniss, 1980).

There are also researchers who defined the term of burnout as “occupational burnout”. According to these researchers, the occupational burnout is expressed as a feeling that occur when a person feels tired and exhausted after being disappointed when he set big targets and couldn’t achieve them. According to the studies about the level of burnout performed on teachers, it can be said that the level of burnout will be increased if the duration of contact with others in the workplace environment extends, the number of customer increases and the customers being served have big problems. It was set forth that this situation is inevitable for a teacher that establishes continual and constant face-to-face relations with students, parents, directors and staff in his/ her workplace environment and working at ever-crowding classes and schools affect the level of burnout (Cemaloğlu, 2007).

In the research about occupational burnout performed on police officers, burnout situations were studied in terms of age, marital status and career. Looking at the research from an age point of view, the senior employees have more burnout symptoms than the junior employees do and the emotional burnout and the desensitisation are seen more on senior employees whereas it has been examined that the decrease in personal success isn’t directly related to the age of a person. Single employees feel more general burnout, more emotional burnout and desensitisation than married employees whereas it was examined that the decrease in personal success wasn’t directly related to the marital status of people. Besides, it was concluded that people who are at the peak of their careers have more burnout than those who are at the outset of their career. Evaluating in terms of gender, there is no difference seen between men and women in terms of general burnout and desensitisation, the decrease in sense of achievement. However, it was concluded that women have more emotional burnout than men do (Azizoğlu and Özyer, 2010).

Individual burnout is a feeling that occurs and is examined in physical, mental and sensual conditions when person can’t cope with stress. Poor interpersonal communication, over work load and stress cause individual burnout. Naktiyok tried to make connection between workaholism and burnout syndrome. According to the research which Naktiyok conducted on academicians, it was expected that there would be the positive connection between workaholism and burnout syndrome. It was seen that the workaholism increased the individual burnout. According to the results obtained from the research, it was seen that the aspect of working relation and working tendency that increases workaholism and the conditions when the person feels obliged to work and thinks of his job even in his free times as a result of internal oppression increase the physical, mental and sensual burnout syndrome. On the other hand, it was seen that the aspect of pleasure of working that decreases workaholism and the condition from which the person takes pleasure by working without feeling obliged decrease the physical, mental and sensual burnout syndrome (Naktiyok and Karabey, 2005).

People face with pressure and difficulty in every part of their lives. This pressure and difficulty leaves a person defenceless and weak with complexity that may destroy the vital energy of him through disturbing both the psychological and sociological balance of people (Avşaroğlu et al, 2005).

One of the effects of this desperateness and defenceless in business life is the sense of burnout syndrome occurring in the person. This feeling should be considered as a problem requiring them to be prevented that will cause adverse outcomes in terms of

both personal and organizational life of people. At first, the burnout was identified as a syndrome about stress, defined as it occurred as a result of stress and even accepted as it was synonymous with the stress (Çiper, 2006).

Even though burnout is accepted as a syndrome caused by stress, the syndrome leaves a more negative impression than stress due to the fact that it causes a person to feel desperate, exhausted and stuck. The most important feature differentiating burnout from stress is that burnout arises from the social relationship between the employee and the second party (Sünter et al., 2008).

It was stated that the physical problems like tiredness, sleeplessness, anorexia, headache, indigestion and emotional problems like sensitiveness are frequently seen on individuals who face with occupational burnout. It was also ensued that another field causing the burnout affect is the relations with colleagues, customers, friends and family members (Türker, 2007).

The term of burnout is examined in three different aspects that categorise the feelings interms of emotional burnout, desensitization and personal success. The emotional burnout defines the aspect of individual stress and also describes the decrease in emotional and physical resources of individual. The desensitisation represents the interpersonal aspect of burnout and it also defines negative feelings towards others and alienation to work. The feeling of individual success is defined as a tendency in which a person makes negative self-evaluation (Budak and Sürgevil, 2005).

4. Research Method

4.1. The purpose and Importance of the Research

The purpose of the study is to determine the level of the occupational burnout among accountancy practitioners and develop solution offers for the problems that may occur. Besides, the study also aims to contribute to the practitioners in performing their works more effectively through sharing the results to be found with the members of the profession. The other purpose of the study is to contribute to the members of the profession being in managerial position in developing new management approaches in order to prevent the occupational burnouts of the employees.

4.2. Limitations

The study covers only the independent accountants, financial advisors and certified public accountants working in the city of Diyarbakır. Therefore, the results are not reflecting the ideas of all members of the profession. Besides, taking into account the work load of the members of the profession, it should be considered that the level of the survey answers is not sufficient.

4.3. Population and Sample

The population of the study is constituted by the members of the profession in the city of Diyarbakır. According to the records of the Union of Chambers of Certified Public Accountants of Turkey (TÜRMOB); there are 369 members of the profession registered in Chamber of Certified Public Accountants of Diyarbakır. The survey was conducted on 150 of those members and feedbacks were received from 136 of them. The level of this amount is sufficient according to the sample size that is acceptable in scientific research methods (Sekaran, 2003).

4.4. Data Collection Tool

The Maslach Burnout Model that was adapted to Turkish by Ergin (1992) was used in this study in order to measure the level of the occupational burnout. The validity and reliability analysis for measuring emotional burnout, desensitisation and individual success that compose three sub aspects of burnout consists of 22 questions.

Emotional Burnout covers 9, Desensitisation 5 and Individual Success 8 questions. The scale includes 5 answers in Likert method. The terms on the scale are answered as follows: 1. Never, 2. Rarely, 3. Sometimes, 4. Usually and 5. Always. If the emotional burnout and desensitisation points are high and individual success points are low, it will show the burnout syndrome.

4.5. Analysis of Data

The data obtained from the survey were transferred to computer and analysed through using SPSS 16.0 packet programme. T test and One Way ANOVA test were used in Independent samples as an analysis method. Turkey and LSD test were used in determining the differences that occurred during the One Way ANOVA result. The reliability coefficients of Cronbach Alpha of the survey was calculated as; the dimension of emotional burnout is 0,83, desensitization is 0,83 and individual success is 0,83. This data shows that the questionnaire is reliable. The error probability of tests was chosen as $\alpha=0,05$.

5. Findings and Discussion

5.1. Descriptive Findings

42 (30,9 %) practitioners of accountancy who composed the sample in the study are women and 94 (69,1 %) of them are men. Besides, 58 (42,6 %) of them are aged 15-29, 44 (32,4 %) of them 30-39, 26 (19,1 %) of them 40-49 and 8 (5,9 %) of them are above the age of 50. As for their marital status; while 64 (47,1 %) of them are married, 72 (52,9 %) of them are single. Considered their educational level; 4 (2,9 %) of them are primary school graduates, 12 (8,8 %) of them are high school graduates, 114 (83,8 %) of them have bachelor's degree, 4 (2,9 %) of them have post graduate degree and 2 (1,5 %) belong to other group. As for their professional experience; 36 (26,5 %) of them have experience between 1-5 years, 50 (36,8 %) of them 6-10 years, 20 (14,7 %) of them 11-15 years, 12 (8,8 %) 16-20 years, and 18 (13,2 %) of them declared that they have more than 20 years of experience in this field.

5.2. Findings About Burnout

The informations about gender, marital status, age, educational status and professional experience having statistical difference in analysis conducted on variables composing sub dimensions of “*Emotional Burnout*” of practitioners of accountancy is shown on Table 1. Accordingly, as for emotional burnout sub dimension: the statements “*I am feeling emotionally exhausted due to my job*” and “*I think that I am working very intensively in my job*” significantly vary across gender groups in terms of statistical ($p<0,05$) value. This situation corresponds to the results of the study carried on women by Bez and Emhan. As for age factor; there is a significant difference ($p=0,014$) in the statement “*I can't stand my job anymore*”. The difference stems from the practitioners aged 30-39 and the practitioners aged 40-49. It is examined that the practitioners aged 40-49 are bored more of their jobs.

As for marital status; the statements “*I am feeling emotionally exhausted due to my job and I am feeling desperate due to my job*” show statistical significance ($p < 0,05$). Besides, for marital status the burnout will occur in the statement “*I can’t stand my job anymore*” with the statistical value of ($p = 0,075$). As for educational status; the statement “*I am feeling embarred due to my job and I am feeling desperate due to my job*” shows statistical significance ($p < 0,05$).

When taking professional experience into consideration the statement “*I can’t stand my job anymore*” shows statistical significance ($p = 0,014$). The difference stems from the practitioners with 6-10 and 16-20 years of experiences. The practitioners with 16-20 years of experience declared that they couldn’t stand their jobs anymore. Besides, when taking into consideration the statements “*I think that I am working very intensively in my job*” ($p = 0,62$) and “*I am feeling desperate due to my job*” ($p = 0,54$) showing professional experience factor and “*Working with other people all day makes me depressed*” ($p = 0,66$) showing educational status factor, it has been found that the emotional burnout has a high probability to occur.

Table 1: The Demographically Comparison of the Variables of Emotional Burnout

Variables	Demographic Features	n	Mean	s.d.	t	p
I am feeling emotionally exhausted due to my job	Woman	42	3,00	1,082	-0,544	0,008
	Man	94	3,11	1,042		
I think that I am working very intensively in my job	Woman	42	3,10	1,078	-2,238	0,003
	Man	94	3,55	1,113		
	Age	n	Mean	s.d.	F	p
I can’t stand my job anymore	15-29	58	2,48	1,260	3,569	0,014
	30-39	44	1,95	1,033		
	40-49	26	2,84	1,317		
	50 and more	8	2,00	0,755		
	Marital Status	n	Mean	s.d.	F	p
I am feeling emotionally exhausted due to my job	Married	64	2,84	1,130	5,986	0,016
	Single	72	3,28	0,938		
I am feeling desperate due to my job.	Married	64	1,66	0,930	5,178	0,024
	Single	72	2,08	1,219		
	Educational Status	n	Mean	s.d.	F	p
I am feeling embarred due to my job	Primary School	4	4,00	1,155	5,586	0,001
	High School	12	2,83	0,937		
	University	114	2,30	1,012		
	Master	4	1,00	0,000		
	Other	2	3,00	0,000		
I am feeling desperate due to my job	Primary School	4	4,00	1,155	6,369	0,001
	High School	12	2,50	1,314		
	University	114	1,77	1,013		
	Master	4	1,00	0,000		
	Other	2	2,00	0,000		
	Professional Experience	n	Mean	s.d.	F	p
I can’t stand my job anymore	5 years and less	36	2,17	1,082	3,238	0,14
	6 - 10 years	50	2,12	1,189		
	11 - 15 years	20	2,70	1,302		
	16 - 20 years	12	3,33	1,303		
	20 years and higher	18	2,33	1,085		

The information about gender, marital status, age, educational status and professional experience having statistical difference in analysis conducted on variables composing sub-dimensions of “*Depersonalization*” of practitioners of accountancy are shown on Table 2. As for dimension of desensitization the statement “*I treat those I work with as if they are objects*” significantly varies across gender groups statistically ($p=0,050$).

It has been examined that there is a significant difference in statistical analysis considering age groups of accountancy practitioners ($p<0,05$) in the statements “*I treat those I work with as if they are objects, I think my job causes me to cave in, I do not care the people I serve and I feel that I am accused by people I serve due to some problems*”. It has also been found that the possibility of emotional burnout syndrome is high ($p=0,08$) in the statement “*Since I started to work in this job, I started to remain insensitive to others*”. Besides, as it is seen on the statistical analysis considering the age factor, it is seen that the practitioners of accountancy suffer from high burnout in desensitisation dimension as there is a significant difference in general statements of depersonalization.

In the statistical analysis conducted according to the marital status of practitioners of accountancy; it has been found that there is a statistically significant difference ($p<0,05$) in the sentences like “*I treat the others I work with as if they are objects, I think my job causes me to cave in, I do not care the people I serve, and I feel that I am accused by people I serve due to some problems*”. The reason of both two differences is caused by the practitioners of accountancy of primary school graduates.

In the statistical analysis conducted according to the educational status of practitioners of accountancy; it has been found that there is a statistically significant difference ($p<0,05$) in the sentences like “*I treat the others I work with as if they are objects and Since I started to work in this job, I started to remain insensitive to others*”. The reason of both two differences is caused by the practitioners of accountancy aged 50 and above.

In the statistical analysis conducted according to the professional experiences of practitioners of accountancy; it has been found that there is a statistically significant difference ($p<0,05$) in the sentences like “*I treat the others I work with as if they are objects, I think my job causes me to cave in, I do not care the people I serve, and I feel that I am accused by people I serve due to some problems and Since I started to work in this job, I started to remain insensitive to others*”. The reason of these differences is generally caused by the practitioners of accountancy of primary school and high school graduates.

Table 2: The Demographically Comparison of the Variables of Depersonalization

Variables	Demographic Features	n	Mean	s.d.	t	p
I treat the others I work with as if they are objects	Gender					
	Woman	42	1,52	1,065	-1,168	0,050
	Man	94	1,77	1,140		
I treat the others I work with as if they are objects	Age	n	Mean	s.d.	F	p
	15-29	58	1,93	1,296	2,837	0,041
	30-39	44	1,36	0,780		
	40-49	26	1,85	1,190		
	50 and more	8	1,25	0,463		
I think my job causes me to cave in	15-29	58	2,45	1,172	5,603	0,01
	30-39	44	1,82	0,946		
	40-49	26	2,38	0,941		
	50 and more	8	1,25	0,463		
I do not care the people I serve	15-29	58	1,97	1,228	4,687	0,04
	30-39	44	1,36	0,838		
	40-49	26	3,31	1,569		
	50 and more	8	1,25	0,463		
I feel that I am accused by people I serve due to some problems	15-29	58	2,40	1,309	4,560	0,04
	30-39	44	1,73	0,817		
	40-49	26	2,62	1,098		
	50 and more	8	2,50	0,926		
I treat the others I work with as if they are objects	Marital Status	n	Mean	s.d.	t	p
	Married	64	1,41	0,830	8,260	0,05
	Single	72	1,94	1,277		
Since I started to work in this job, I started to remain insensitive to others	Married	64	1,44	0,906	14,221	0,01
	Single	72	2,17	1,290		
I think my job causes me to cave in	Married	64	1,88	0,968	8,970	0,03
	Single	72	2,42	1,123		
I treat the others I work with as if they are objects	Educational Situation	n	Mean	s.d.	F	p
	Primary School	4	4,00	1,155	5,139	0,01
	High School	12	1,67	0,985		
	University	114	1,60	1,062		
	Master	4	2,00	1,155		
	Other	2	2,00	0,000		
Since I started to work in this job, I started to remain insensitive to others	Primary School	4	3,50	1,732	3,277	0,013
	High School	12	2,33	1,435		
	University	114	1,72	1,093		
	Master	4	2,00	1,155		
	Other	2	1,00	0,000		
I treat the others I work with as if they are objects	Professional Experience	n	Mean	s.d.	F	p
	5 years and less	36	1,83	1,276	5,489	0,001
	6 – 10 years	50	1,64	1,102		
	11 - 15 years	20	1,40	0,820		
	16 - 20 years	12	2,83	1,115		
	20 years and more	18	1,11	0,323		
Since I started to work in this job, I started to remain insensitive to others	5 years and less	36	2,17	1,231	4,626	0,002
	6 – 10 years	50	1,68	1,096		
	11 - 15 years	20	1,70	0,923		
	16 - 20 years	12	2,67	1,775		
	20 years and more	18	1,11	0,323		
I think my job causes me to cave in	5 years and less	36	2,50	1,134	2,809	0,028
	6 – 10 years	50	2,08	1,140		
	11 - 15 years	20	2,10	0,818		
	16 - 20 years	12	2,50	1,314		
	20 years and more	18	1,56	0,705		
I do not care the people I serve	5 years and less	36	2,00	1,394	3,766	0,006
	6 – 10 years	50	1,52	0,814		
	11 - 15 years	20	1,80	1,281		
	16 - 20 years	12	2,83	1,750		
	20 years and more	18	1,44	0,856		

The statistical differences of the data about gender, marital status, age, educational status and professional experience that exist in the analysis conducted on variables composing sub-dimensions of “*Sense of Individual Success*” of practitioners of accountancy are shown on Table 3. As for dimension of Sense of Individual Success: the statement “*I can establish a peaceful environment with the people I work with*” significantly varies across gender groups in terms of statistics ($p=0,050$).

It has been examined that there is a significant difference in statistical analysis considering age groups of accountancy practitioners ($p<0,05$) in the statements like “*I think that I am affected positively with the lives of others in my job, I make a major contribution to my job and I deal with the emotional problems in my job calmly*”. In the statistical analysis conducted according to the marital status of practitioners of accountancy; it has been found that there is a statistical significance ($p<0,046$) in the sentence “*Dealing with the people I serve closely affects me positively*”. The reason of both differences is caused by the practitioners of accountancy of primary school graduates.

In the statistical analysis conducted according to the educational status of practitioners of accountancy; it has been found that there is a statistically significant difference ($p<0,05$) in the sentences “*I can understand the feeling of people I am working with, I deal with the emotional problems in my job calmly, I can establish a peaceful environment with the people I work with and I deal with the problems of people I am working with*”. The reason of both two differences is caused by the practitioners of accountancy aged 50 and above. The reason of this difference is caused generally by the practitioners of accountancy of high school graduates and bachelor’s degree. Besides, it is seen that the burnout syndrome may be occurred when statistically examining the statements “*I feel energetic thanks to my job*” ($p=0,079$) and “*I can understand the feelings of people I am working with*” ($p=0,063$).

Table 3: The Demographically Comparison of the Variables of the Sense of Individual Success

Variables	Demographic Features					
	Gender	n	Mean	s.d.	t	p
I can establish a peaceful environment with the people I am working with	Women	42	4,10	0,932	1,485	0,011
	Men	94	3,79	1,190		
	Age	n	Mean	s.d.	F	p
I think that I am affected positively with the lives of others in my job	15 - 29	58	3,52	1,080	4,069	0,008
	30 - 39	44	4,00	1,057		
	40 - 49	26	3,54	0,859		
	50 and more	8	2,75	1,165		
I deal with the emotional problems in my job calmly	15 - 29	58	3,48	1,047	3,114	0,029
	30 - 39	44	4,05	0,987		
	40 - 49	26	3,38	0,941		
	50 and more	8	3,50	1,773		
I make a major contribution to my job	15 - 29	58	3,83	0,881	3,706	0,013
	30 - 39	44	4,14	0,930		
	40 - 49	26	4,31	0,736		
	50 and more	8	3,25	1,581		
	Marital Status	n	Mean	s.d.	t	p
Dealing with the people I serve closely affects me positively	Married	64	4,00	1,098	4,060	0,046
	Single	72	3,61	1,145		
	Educational Status	n	Mean	s.d.	F	p
I can understand the feelings of people I am working with	Primary School	4	3,00	2,309	3,983	0,004
	High School	12	2,67	1,303		
	University	11	3,86	1,003		
	4					
	Master	4	4,00	0,000		
I deal with the emotional problems in my job calmly	Other	2	4,00	0,000	7,877	0,001
	Primary School	4	1,50	0,577		
	High School	12	2,50	0,798		
	University	11	3,72	1,156		
	4					
I can establish a peaceful environment with the people I am working with	Master	4	4,00	0,000	4,392	0,002
	Other	2	5,00	0,000		
	Primary School	4	2,50	0,577		
	High School	12	2,83	1,403		
	University	11	3,12	1,098		
I deal with the emotional problems in my job calmly	4				3,758	0,006
	Master	4	4,00	1,155		
	Other	2	3,00	0,000		
	Primary School	4	2,50	0,577		
	High School	12	3,00	1,477		
	University	11	4,00	1,048		
	4					
	Master	4	4,50	0,577		
	Other	2	4,00	0,000		

6. Conclusion and Suggestions

In the conclusion part of this study the opinions about the fact of burnout of practitioners of accountancy working in Diyarbakır are presented as follows:

It was found out that the practitioners of accountancy have advanced the level of burnout relatively to the sub-dimension of emotional burnout. However, it was understood that the average of emotional burnout is higher in male practitioners

compared to the women practitioners and also, the practitioners of both genders aged 40 have more burnout syndrome than the others.

The averages of answers of single practitioners of accountancy in the dimension of emotional burnout is higher when compared to the married practitioners of accountancy, as for educational status; the average of answers of the practitioners of accountancy of primary school graduates is higher when compared to those of other educational status and the average of the practitioners of accountancy aged 16-20 is higher when compared to those belonging to other occupational groups.

It was seen that the desensitization of the practitioners of accountancy is generally low in depersonalization sub-dimension, whereas when the age factor is considered, it was seen that the depersonalization of the practitioners of accountancy is high.

The occurrence of significant difference in almost every statement of depersonalization of practitioners of accountancy in every age scale means that each age group have dimension of depersonalization highly.

It was seen that the results in the sub-dimension of sense of individual success of practitioners of accountancy were generally satisfying. However, it was seen that there is more significant difference for the educational status factor compared to other factors as for personal success level. It was determined that the level of individual success of the practitioners of accountancy of primary or high school graduates is generally low. However, it has been determined that the level of individual success of the practitioners of accountancy of post graduate degree is high.

In conclusion, according to the research results of practitioners of accountancy working in Diyarbakır; the emotional burnout composing sub dimensions of burnout is low whereas depersonalization is high especially when considering age groups; the dimension of the sense of individual success stays in the average.

According to the results of the study, the following points are suggested to the practitioners of accountancy:

1) In increased ages, the practitioners of accountancy should act more sensitively and carefully to others; especially to people they are working with in order to maintain their relationships effectively.

2) Owing the fact that the emotional burnout increases in accordance with age factor, considering this situation, occupational motivation factors that can prevent the burnout syndrome should be used.

3) Owing the fact that the occupational self-confidence expressed as the sense of individual success and occupational sufficiency increases in accordance with the level of education, the opportunity should be given to those who have vocational education and also the educational level of the current practitioners of accountancy should be increased.

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Burnout Research for Members of Practitioners of Accountancy: Practice in the City of Diyarbakır

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Abstract

The aim of the study is to determine the level of job burnout of practitioners of accountancy. The study is carried out on 136 practitioners of accountancy that are operating in Diyarbakır. As the scale of job burnout “Maslach Burnout Inventory” consisting of 22 questions has been used. As a result, practitioners of accountancy’ the burnout sub-dimensions that make up the overall low level of emotional exhaustion subscale are measured. However this varies depending on age. The personal achievement sense subscale is determined as the size of moderate. However, the depersonalization is found as a high level from age groups point of view. However this varies depending on age. The results are similar with the results of other research that have been done before in different occupation groups.

Keywords: Practitioners of Accountancy, Burnout, Job Burnout, Diyarbakır

1. Introduction

When considering in terms of vocational work and intensity, it can be said that, the profession having one of the highest work tempo is accountancy. When considering the requirement regarding undertaking the works in accountancy in detail and precisely, the vocational, psychological and social problems that may arise can be clearly understood.

The term of “Burnout”, having the lexical meaning that the consumption of individual efforts, powers or resources under demanding conditions and feeling of exhaustion, was firstly coined by Dr. Herbert J. Freudenberger, an American Psychoanalyst. The “Burnout” is expressed as a job stress that leaves person feeling powerless and exhausted caused by feeling disappointed when person set big targets and couldn’t achieve them.

One of the results of this situation that occurs in business life and the feeling of defencelessness is the feeling of burnout in someone. The Burnout is considered as a problem that should be prevented as it can come with negative results in terms of both private and organizational life of a person.

2. Accounting And Accountancy As a Profession

In our country, the profession of accountancy, the subject of profession and expectations from practitioners of accountancy are expressed in the following law of Accountancy, Public Practice Accounting, Public Accountant and Certified Public Accountant.

The subject of professions of Accountancy and Public Accountant, enterprises and business belonging to natural and legal persons:

a) Keeping the accounts, drafting balance sheets, statements of profit and loss and other documents and similar works in accordance with the generally accepted accounting principles and legislation provisions.

b) Designing and developing accounting systems, organising business management, accounting, finance, fiscal legislation and their implementations or providing consultancy in related subjects.

c) Conducting examination, analysis and audit in the above mentioned written fields based on its documents and expressing written opinions in the fields of financial statements, reporting and organising as well as conducting arbitration and providing expertise and other similar works.

A person who conducts above mentioned works without belonging to any organisation is called Freelance Certified Public Accountant

(B) The subject of Certified Public Accountant:

Apart from conducting the above mentioned issues stated in the clauses of article (a) (b) and (c), the Certified Public Accountant also conducts affirmation issues within the framework of the legislation that will be issued according to the 12.clauses of Law.

Certified Public Accountants can neither keep books nor have accounting office and they can't become a partner with accounting office (see the law no.3568, Public Practice Accounting, Independent Accountant Financial Advisor and Certified Public Accountant law, clause 2)

Accounting and Accountancy profession is very essential for the efficiently assessment and collection of tax which is an important income item in this country. However, with reference to this clause, accountancy profession should not be perceived as an issue that is only for the determination of tax liability. Hence, the law also looks at this profession in perspective and refers to the works about determination of the operating results and the policies of profit distribution, taking financial decisions and meeting the needs of information seekers such as corporations and providing consultancy for the related issues (Kutlu, 2008).

Accountancy profession is being conducted by the people who devoted themselves to their professions in our country despite the difficulties in occupational conditions. People having this profession are bent to preserve the structure that depends

on professional discipline without stepping out of line of the legislation and the sensibility required for the profession (Yereli, 2006).

3. Literature Related to Burn Out

There are so many definitions and approaches about the term of Burnout in national and international literature. The term is usually seen in occupational groups that maintains their business life in intensive tempo and faces with several problems both in their business and family life throughout their occupation. It can be said that, the profession with one of the highest work tempo is accountancy in terms of vocational work and intensity. Considered the requirement in terms of undertaking the works in accountancy in detail and precisely, the vocational, psychological and social problems that may arise can be clearly understood.

The lexical meaning of “Burnout” is the consumption of individual efforts, powers or resources under demanding conditions and feeling of exhaustion. The burnout is used as a concept referring to a physical trouble remaining at the same level as chronic due to job stress following the decrease in psychological and physical energy (Otacioğlu, 2008).

After the term of burnout was coined in 1972 by Dr. Herbert J. Freudenberger, an American Psychoanalyst, the term was defined as a job stress that leaves person feeling powerless and exhausted caused by feeling disappointed when person set big targets and couldn't achieve them (Freudenberger, 1974).

Afterwards, the burnout was identified and also some important approaches were developed by Meher, Jones, Shirom, Pines and Aranson, as it is a state that people can't undertake their responsibilities required for their professions due to their hardworking efforts (Gökoğlu, 2010).

Currently, the most well-known and accepted term among the others is the term that coined by Christina Maslach. According to the Maslach, the burnout is an attitude, that is seen on people who are exposed to high emotional demands as part of their job while working face to face with the other people all the time, occurred by the negative reflection of the emotions of physical exhaustion, long standing tiredness, hopelessness and demoralisation to the ongoing job, life and other people (Maslach, 1978). In other words, the *emotional burnout* seen on people who are required to be in contact with other people as part of their job, is defined as desensitisation and low individual success emotion (Maslach and Zimbardo, 1982). The term of the emotional burnout shows the individual stress rate of burnout and reflects “the decrease in emotional and physical resources of the individual”. “Desensitisation” which is an approach, represents the interpersonal dimension of burnout and the term states harsh feelings against customers and alienation to work. In the meantime, “the *low individual success* emotion” is described as “an attitude of a person who has a tendency to make negative self-evaluations”.

According to the other approach, the burnout is described as “a loss of progressive idealism, energy and goal that is gained as an experience as a result of the job of human service professionals” (Sturges and Poulsen, 1983). According to Cherniss, the burnout is defined as “an illness of excessive commitment”. In other words, he defined this term as an attitude in which a person commits himself to work and also he called this situation as an illness (Cherniss, 1980).

There are also researchers who defined the term of burnout as “occupational burnout”. According to these researchers, the occupational burnout is expressed as a feeling that occur when a person feels tired and exhausted after being disappointed when he set big targets and couldn’t achieve them. According to the studies about the level of burnout performed on teachers, it can be said that the level of burnout will be increased if the duration of contact with others in the workplace environment extends, the number of customer increases and the customers being served have big problems. It was set forth that this situation is inevitable for a teacher that establishes continual and constant face-to-face relations with students, parents, directors and staff in his/ her workplace environment and working at ever-crowding classes and schools affect the level of burnout (Cemaloğlu, 2007).

In the research about occupational burnout performed on police officers, burnout situations were studied in terms of age, marital status and career. Looking at the research from an age point of view, the senior employees have more burnout symptoms than the junior employees do and the emotional burnout and the desensitisation are seen more on senior employees whereas it has been examined that the decrease in personal success isn’t directly related to the age of a person. Single employees feel more general burnout, more emotional burnout and desensitisation than married employees whereas it was examined that the decrease in personal success wasn’t directly related to the marital status of people. Besides, it was concluded that people who are at the peak of their careers have more burnout than those who are at the outset of their career. Evaluating in terms of gender, there is no difference seen between men and women in terms of general burnout and desensitisation, the decrease in sense of achievement. However, it was concluded that women have more emotional burnout than men do (Azizoğlu and Özyer, 2010).

Individual burnout is a feeling that occurs and is examined in physical, mental and sensual conditions when person can’t cope with stress. Poor interpersonal communication, over work load and stress cause individual burnout. Naktiyok tried to make connection between workaholism and burnout syndrome. According to the research which Naktiyok conducted on academicians, it was expected that there would be the positive connection between workaholism and burnout syndrome. It was seen that the workaholism increased the individual burnout. According to the results obtained from the research, it was seen that the aspect of working relation and working tendency that increases workaholism and the conditions when the person feels obliged to work and thinks of his job even in his free times as a result of internal oppression increase the physical, mental and sensual burnout syndrome. On the other hand, it was seen that the aspect of pleasure of working that decreases workaholism and the condition from which the person takes pleasure by working without feeling obliged decrease the physical, mental and sensual burnout syndrome (Naktiyok and Karabey, 2005).

People face with pressure and difficulty in every part of their lives. This pressure and difficulty leaves a person defenceless and weak with complexity that may destroy the vital energy of him through disturbing both the psychological and sociological balance of people (Avşaroğlu et al, 2005).

One of the effects of this desperateness and defenceless in business life is the sense of burnout syndrome occurring in the person. This feeling should be considered as a problem requiring them to be prevented that will cause adverse outcomes in terms of

both personal and organizational life of people. At first, the burnout was identified as a syndrome about stress, defined as it occurred as a result of stress and even accepted as it was synonymous with the stress (Çiper, 2006).

Even though burnout is accepted as a syndrome caused by stress, the syndrome leaves a more negative impression than stress due to the fact that it causes a person to feel desperate, exhausted and stuck. The most important feature differentiating burnout from stress is that burnout arises from the social relationship between the employee and the second party (Sünter et al., 2008).

It was stated that the physical problems like tiredness, sleeplessness, anorexia, headache, indigestion and emotional problems like sensitiveness are frequently seen on individuals who face with occupational burnout. It was also ensued that another field causing the burnout affect is the relations with colleagues, customers, friends and family members (Türker, 2007).

The term of burnout is examined in three different aspects that categorise the feelings interms of emotional burnout, desensitization and personal success. The emotional burnout defines the aspect of individual stress and also describes the decrease in emotional and physical resources of individual. The desensitisation represents the interpersonal aspect of burnout and it also defines negative feelings towards others and alienation to work. The feeling of individual success is defined as a tendency in which a person makes negative self-evaluation (Budak and Sürgevil, 2005).

4. Research Method

4.1. The purpose and Importance of the Research

The purpose of the study is to determine the level of the occupational burnout among accountancy practitioners and develop solution offers for the problems that may occur. Besides, the study also aims to contribute to the practitioners in performing their works more effectively through sharing the results to be found with the members of the profession. The other purpose of the study is to contribute to the members of the profession being in managerial position in developing new management approaches in order to prevent the occupational burnouts of the employees.

4.2. Limitations

The study covers only the independent accountants, financial advisors and certified public accountants working in the city of Diyarbakır. Therefore, the results are not reflecting the ideas of all members of the profession. Besides, taking into account the work load of the members of the profession, it should be considered that the level of the survey answers is not sufficient.

4.3. Population and Sample

The population of the study is constituted by the members of the profession in the city of Diyarbakır. According to the records of the Union of Chambers of Certified Public Accountants of Turkey (TÜRMOB); there are 369 members of the profession registered in Chamber of Certified Public Accountants of Diyarbakır. The survey was conducted on 150 of those members and feedbacks were received from 136 of them. The level of this amount is sufficient according to the sample size that is acceptable in scientific research methods (Sekaran, 2003).

4.4. Data Collection Tool

The Maslach Burnout Model that was adapted to Turkish by Ergin (1992) was used in this study in order to measure the level of the occupational burnout. The validity and reliability analysis for measuring emotional burnout, desensitisation and individual success that compose three sub aspects of burnout consists of 22 questions.

Emotional Burnout covers 9, Desensitisation 5 and Individual Success 8 questions. The scale includes 5 answers in Likert method. The terms on the scale are answered as follows: 1. Never, 2. Rarely, 3. Sometimes, 4. Usually and 5. Always. If the emotional burnout and desensitisation points are high and individual success points are low, it will show the burnout syndrome.

4.5. Analysis of Data

The data obtained from the survey were transferred to computer and analysed through using SPSS 16.0 packet programme. T test and One Way ANOVA test were used in Independent samples as an analysis method. Turkey and LSD test were used in determining the differences that occurred during the One Way ANOVA result. The reliability coefficients of Cronbach Alpha of the survey was calculated as; the dimension of emotional burnout is 0,83, desensitization is 0,83 and individual success is 0,83. This data shows that the questionnaire is reliable. The error probability of tests was chosen as $\alpha=0,05$.

5. Findings and Discussion

5.1. Descriptive Findings

42 (30,9 %) practitioners of accountancy who composed the sample in the study are women and 94 (69,1 %) of them are men. Besides, 58 (42,6 %) of them are aged 15-29, 44 (32,4 %) of them 30-39, 26 (19,1 %) of them 40-49 and 8 (5,9 %) of them are above the age of 50. As for their marital status; while 64 (47,1 %) of them are married, 72 (52,9 %) of them are single. Considered their educational level; 4 (2,9 %) of them are primary school graduates, 12 (8,8 %) of them are high school graduates, 114 (83,8 %) of them have bachelor's degree, 4 (2,9 %) of them have post graduate degree and 2 (1,5 %) belong to other group. As for their professional experience; 36 (26,5 %) of them have experience between 1-5 years, 50 (36,8 %) of them 6-10 years, 20 (14,7 %) of them 11-15 years, 12 (8,8 %) 16-20 years, and 18 (13,2 %) of them declared that they have more than 20 years of experience in this field.

5.2. Findings About Burnout

The informations about gender, marital status, age, educational status and professional experience having statistical difference in analysis conducted on variables composing sub dimensions of “*Emotional Burnout*” of practitioners of accountancy is shown on Table 1. Accordingly, as for emotional burnout sub dimension: the statements “*I am feeling emotionally exhausted due to my job*” and “*I think that I am working very intensively in my job*” significantly vary across gender groups in terms of statistical ($p<0,05$) value. This situation corresponds to the results of the study carried on women by Bez and Emhan. As for age factor; there is a significant difference ($p=0,014$) in the statement “*I can't stand my job anymore*”. The difference stems from the practitioners aged 30-39 and the practitioners aged 40-49. It is examined that the practitioners aged 40-49 are bored more of their jobs.

As for marital status; the statements “*I am feeling emotionally exhausted due to my job and I am feeling desperate due to my job*” show statistical significance ($p < 0,05$). Besides, for marital status the burnout will occur in the statement “*I can’t stand my job anymore*” with the statistical value of ($p = 0,075$). As for educational status; the statement “*I am feeling embarred due to my job and I am feeling desperate due to my job*” shows statistical significance ($p < 0,05$).

When taking professional experience into consideration the statement “*I can’t stand my job anymore*” shows statistical significance ($p = 0,014$). The difference stems from the practitioners with 6-10 and 16-20 years of experiences. The practitioners with 16-20 years of experience declared that they couldn’t stand their jobs anymore. Besides, when taking into consideration the statements “*I think that I am working very intensively in my job*” ($p = 0,62$) and “*I am feeling desperate due to my job*” ($p = 0,54$) showing professional experience factor and “*Working with other people all day makes me depressed*” ($p = 0,66$) showing educational status factor, it has been found that the emotional burnout has a high probability to occur.

Table 1: The Demographically Comparison of the Variables of Emotional Burnout

Variables	Demographic Features	n	Mean	s.d.	t	p
I am feeling emotionally exhausted due to my job	Woman	42	3,00	1,082	-0,544	0,008
	Man	94	3,11	1,042		
I think that I am working very intensively in my job	Woman	42	3,10	1,078	-2,238	0,003
	Man	94	3,55	1,113		
	Age	n	Mean	s.d.	F	p
I can’t stand my job anymore	15-29	58	2,48	1,260	3,569	0,014
	30-39	44	1,95	1,033		
	40-49	26	2,84	1,317		
	50 and more	8	2,00	0,755		
	Marital Status	n	Mean	s.d.	F	p
I am feeling emotionally exhausted due to my job	Married	64	2,84	1,130	5,986	0,016
	Single	72	3,28	0,938		
I am feeling desperate due to my job.	Married	64	1,66	0,930	5,178	0,024
	Single	72	2,08	1,219		
	Educational Status	n	Mean	s.d.	F	p
I am feeling embarred due to my job	Primary School	4	4,00	1,155	5,586	0,001
	High School	12	2,83	0,937		
	University	114	2,30	1,012		
	Master	4	1,00	0,000		
	Other	2	3,00	0,000		
I am feeling desperate due to my job	Primary School	4	4,00	1,155	6,369	0,001
	High School	12	2,50	1,314		
	University	114	1,77	1,013		
	Master	4	1,00	0,000		
	Other	2	2,00	0,000		
	Professional Experience	n	Mean	s.d.	F	p
I can’t stand my job anymore	5 years and less	36	2,17	1,082	3,238	0,14
	6 - 10 years	50	2,12	1,189		
	11 - 15 years	20	2,70	1,302		
	16 - 20 years	12	3,33	1,303		
	20 years and higher	18	2,33	1,085		

The information about gender, marital status, age, educational status and professional experience having statistical difference in analysis conducted on variables composing sub-dimensions of “*Depersonalization*” of practitioners of accountancy are shown on Table 2. As for dimension of desensitization the statement “*I treat those I work with as if they are objects*” significantly varies across gender groups statistically ($p=0,050$).

It has been examined that there is a significant difference in statistical analysis considering age groups of accountancy practitioners ($p<0,05$) in the statements “*I treat those I work with as if they are objects, I think my job causes me to cave in, I do not care the people I serve and I feel that I am accused by people I serve due to some problems*”. It has also been found that the possibility of emotional burnout syndrome is high ($p=0,08$) in the statement “*Since I started to work in this job, I started to remain insensitive to others*”. Besides, as it is seen on the statistical analysis considering the age factor, it is seen that the practitioners of accountancy suffer from high burnout in desensitisation dimension as there is a significant difference in general statements of depersonalization.

In the statistical analysis conducted according to the marital status of practitioners of accountancy; it has been found that there is a statistically significant difference ($p<0,05$) in the sentences like “*I treat the others I work with as if they are objects, I think my job causes me to cave in, I do not care the people I serve, and I feel that I am accused by people I serve due to some problems*”. The reason of both two differences is caused by the practitioners of accountancy of primary school graduates.

In the statistical analysis conducted according to the educational status of practitioners of accountancy; it has been found that there is a statistically significant difference ($p<0,05$) in the sentences like “*I treat the others I work with as if they are objects and Since I started to work in this job, I started to remain insensitive to others*”. The reason of both two differences is caused by the practitioners of accountancy aged 50 and above.

In the statistical analysis conducted according to the professional experiences of practitioners of accountancy; it has been found that there is a statistically significant difference ($p<0,05$) in the sentences like “*I treat the others I work with as if they are objects, I think my job causes me to cave in, I do not care the people I serve, and I feel that I am accused by people I serve due to some problems and Since I started to work in this job, I started to remain insensitive to others*”. The reason of these differences is generally caused by the practitioners of accountancy of primary school and high school graduates.

Table 2: The Demographically Comparison of the Variables of Depersonalization

Variables	Demographic Features	n	Mean	s.d.	t	p
I treat the others I work with as if they are objects	Gender					
	Woman	42	1,52	1,065	-1,168	0,050
	Man	94	1,77	1,140		
I treat the others I work with as if they are objects	Age	n	Mean	s.d.	F	p
	15-29	58	1,93	1,296	2,837	0,041
	30-39	44	1,36	0,780		
	40-49	26	1,85	1,190		
	50 and more	8	1,25	0,463		
I think my job causes me to cave in	15-29	58	2,45	1,172	5,603	0,01
	30-39	44	1,82	0,946		
	40-49	26	2,38	0,941		
	50 and more	8	1,25	0,463		
I do not care the people I serve	15-29	58	1,97	1,228	4,687	0,04
	30-39	44	1,36	0,838		
	40-49	26	3,31	1,569		
	50 and more	8	1,25	0,463		
I feel that I am accused by people I serve due to some problems	15-29	58	2,40	1,309	4,560	0,04
	30-39	44	1,73	0,817		
	40-49	26	2,62	1,098		
	50 and more	8	2,50	0,926		
I treat the others I work with as if they are objects	Marital Status	n	Mean	s.d.	t	p
	Married	64	1,41	0,830	8,260	0,05
	Single	72	1,94	1,277		
Since I started to work in this job, I started to remain insensitive to others	Married	64	1,44	0,906	14,221	0,01
	Single	72	2,17	1,290		
I think my job causes me to cave in	Married	64	1,88	0,968	8,970	0,03
	Single	72	2,42	1,123		
I treat the others I work with as if they are objects	Educational Situation	n	Mean	s.d.	F	p
	Primary School	4	4,00	1,155	5,139	0,01
	High School	12	1,67	0,985		
	University	114	1,60	1,062		
	Master	4	2,00	1,155		
	Other	2	2,00	0,000		
Since I started to work in this job, I started to remain insensitive to others	Primary School	4	3,50	1,732	3,277	0,013
	High School	12	2,33	1,435		
	University	114	1,72	1,093		
	Master	4	2,00	1,155		
	Other	2	1,00	0,000		
I treat the others I work with as if they are objects	Professional Experience	n	Mean	s.d.	F	p
	5 years and less	36	1,83	1,276	5,489	0,001
	6 – 10 years	50	1,64	1,102		
	11 - 15 years	20	1,40	0,820		
	16 - 20 years	12	2,83	1,115		
	20 years and more	18	1,11	0,323		
Since I started to work in this job, I started to remain insensitive to others	5 years and less	36	2,17	1,231	4,626	0,002
	6 – 10 years	50	1,68	1,096		
	11 - 15 years	20	1,70	0,923		
	16 - 20 years	12	2,67	1,775		
	20 years and more	18	1,11	0,323		
I think my job causes me to cave in	5 years and less	36	2,50	1,134	2,809	0,028
	6 – 10 years	50	2,08	1,140		
	11 - 15 years	20	2,10	0,818		
	16 - 20 years	12	2,50	1,314		
	20 years and more	18	1,56	0,705		
I do not care the people I serve	5 years and less	36	2,00	1,394	3,766	0,006
	6 – 10 years	50	1,52	0,814		
	11 - 15 years	20	1,80	1,281		
	16 - 20 years	12	2,83	1,750		
	20 years and more	18	1,44	0,856		

The statistical differences of the data about gender, marital status, age, educational status and professional experience that exist in the analysis conducted on variables composing sub-dimensions of “*Sense of Individual Success*” of practitioners of accountancy are shown on Table 3. As for dimension of Sense of Individual Success: the statement “*I can establish a peaceful environment with the people I work with*” significantly varies across gender groups in terms of statistics ($p=0,050$).

It has been examined that there is a significant difference in statistical analysis considering age groups of accountancy practitioners ($p<0,05$) in the statements like “*I think that I am affected positively with the lives of others in my job, I make a major contribution to my job and I deal with the emotional problems in my job calmly*”. In the statistical analysis conducted according to the marital status of practitioners of accountancy; it has been found that there is a statistical significance ($p<0,046$) in the sentence “*Dealing with the people I serve closely affects me positively*”. The reason of both differences is caused by the practitioners of accountancy of primary school graduates.

In the statistical analysis conducted according to the educational status of practitioners of accountancy; it has been found that there is a statistically significant difference ($p<0,05$) in the sentences “*I can understand the feeling of people I am working with, I deal with the emotional problems in my job calmly, I can establish a peaceful environment with the people I work with and I deal with the problems of people I am working with*”. The reason of both two differences is caused by the practitioners of accountancy aged 50 and above. The reason of this difference is caused generally by the practitioners of accountancy of high school graduates and bachelor’s degree. Besides, it is seen that the burnout syndrome may be occurred when statistically examining the statements “*I feel energetic thanks to my job*” ($p=0,079$) and “*I can understand the feelings of people I am working with*” ($p=0,063$).

Table 3: The Demographically Comparison of the Variables of the Sense of Individual Success

Variables	Demographic Features					
	Gender	n	Mean	s.d.	t	p
I can establish a peaceful environment with the people I am working with	Women	42	4,10	0,932	1,485	0,011
	Men	94	3,79	1,190		
	Age	n	Mean	s.d.	F	p
I think that I am affected positively with the lives of others in my job	15 - 29	58	3,52	1,080	4,069	0,008
	30 - 39	44	4,00	1,057		
	40 - 49	26	3,54	0,859		
	50 and more	8	2,75	1,165		
I deal with the emotional problems in my job calmly	15 - 29	58	3,48	1,047	3,114	0,029
	30 - 39	44	4,05	0,987		
	40 - 49	26	3,38	0,941		
	50 and more	8	3,50	1,773		
I make a major contribution to my job	15 - 29	58	3,83	0,881	3,706	0,013
	30 - 39	44	4,14	0,930		
	40 - 49	26	4,31	0,736		
	50 and more	8	3,25	1,581		
	Marital Status	n	Mean	s.d.	t	p
Dealing with the people I serve closely affects me positively	Married	64	4,00	1,098	4,060	0,046
	Single	72	3,61	1,145		
	Educational Status	n	Mean	s.d.	F	p
I can understand the feelings of people I am working with	Primary School	4	3,00	2,309	3,983	0,004
	High School	12	2,67	1,303		
	University	11	3,86	1,003		
	4					
	Master	4	4,00	0,000		
I deal with the emotional problems in my job calmly	Other	2	4,00	0,000	7,877	0,001
	Primary School	4	1,50	0,577		
	High School	12	2,50	0,798		
	University	11	3,72	1,156		
	4					
I can establish a peaceful environment with the people I am working with	Master	4	4,00	0,000	4,392	0,002
	Other	2	5,00	0,000		
	Primary School	4	2,50	0,577		
	High School	12	2,83	1,403		
	University	11	3,12	1,098		
I deal with the emotional problems in my job calmly	4				3,758	0,006
	Master	4	4,00	1,155		
	Other	2	3,00	0,000		
	Primary School	4	2,50	0,577		
	High School	12	3,00	1,477		
I deal with the emotional problems in my job calmly	University	11	4,00	1,048		
	4					
	Master	4	4,50	0,577		
I deal with the emotional problems in my job calmly	Other	2	4,00	0,000		

6. Conclusion and Suggestions

In the conclusion part of this study the opinions about the fact of burnout of practitioners of accountancy working in Diyarbakır are presented as follows:

It was found out that the practitioners of accountancy have advanced the level of burnout relatively to the sub-dimension of emotional burnout. However, it was understood that the average of emotional burnout is higher in male practitioners

compared to the women practitioners and also, the practitioners of both genders aged 40 have more burnout syndrome than the others.

The averages of answers of single practitioners of accountancy in the dimension of emotional burnout is higher when compared to the married practitioners of accountancy, as for educational status; the average of answers of the practitioners of accountancy of primary school graduates is higher when compared to those of other educational status and the average of the practitioners of accountancy aged 16-20 is higher when compared to those belonging to other occupational groups.

It was seen that the desensitization of the practitioners of accountancy is generally low in depersonalization sub-dimension, whereas when the age factor is considered, it was seen that the depersonalization of the practitioners of accountancy is high.

The occurrence of significant difference in almost every statement of depersonalization of practitioners of accountancy in every age scale means that each age group have dimension of depersonalization highly.

It was seen that the results in the sub-dimension of sense of individual success of practitioners of accountancy were generally satisfying. However, it was seen that there is more significant difference for the educational status factor compared to other factors as for personal success level. It was determined that the level of individual success of the practitioners of accountancy of primary or high school graduates is generally low. However, it has been determined that the level of individual success of the practitioners of accountancy of post graduate degree is high.

In conclusion, according to the research results of practitioners of accountancy working in Diyarbakır; the emotional burnout composing sub dimensions of burnout is low whereas depersonalization is high especially when considering age groups; the dimension of the sense of individual success stays in the average.

According to the results of the study, the following points are suggested to the practitioners of accountancy:

1) In increased ages, the practitioners of accountancy should act more sensitively and carefully to others; especially to people they are working with in order to maintain their relationships effectively.

2) Owing the fact that the emotional burnout increases in accordance with age factor, considering this situation, occupational motivation factors that can prevent the burnout syndrome should be used.

3) Owing the fact that the occupational self-confidence expressed as the sense of individual success and occupational sufficiency increases in accordance with the level of education, the opportunity should be given to those who have vocational education and also the educational level of the current practitioners of accountancy should be increased.

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