

Flexible Working Arrangement and Job Satisfaction in Mitigating Burnout: A Literature Review

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ABSTRACT

Burnout is a chronic syndrome resulting from stress in the workplace that has not been successfully managed. Burnout has three dimensions like feeling of exhausted, low personal accomplishment, and depersonalization which reduce professional efficacy. In accounting, burnout is often experienced by auditors who have a high level of work due to many pressure and job deadline. Based on prior research using questionnaire, data can not be generalized in all big companies. On the other hand, limitations not only appear in the collinearity and normality tests but also appear in measurement of data. Some of the suggestions included in this paper may provide useful guidance for future research examining burnout auditors and use experimental methods.

Keywords: burnout, job satisfaction, auditors

1. INTRODUCTION

Auditor is a job that is vulnerable to work pressure and high workload. Auditors are a profession that is always associated with high levels of job stress (Herda, 2012). in the other hand, Auditors are required to meet work demands with high work standards and produce quality audit reports (Utami, 2013) Auditors who experience stress will affect the quality of the audit which decreases and decreases performance. These conditions cause the auditor profession to be in a difficult situation because job stress will be able to hamper the auditor's performance in achieving his work demands. The chronic stress condition experienced by the auditor is referred to as burnout.

Burnout have negative impact for audit report, Many factors cause stress levels in conducting audits which results in inaccurate auditor's judgment results. In addition, the level of stress experienced by the auditor increases when entering the busy audit season (December to March). Based on research conducted by (Persellin, 2014) auditors often

work extra twenty hours per week during the busy season. In addition, the busy season is the period in which most audit practices are carried out and seventy percent of the total audit practices are carried out. Previous studies have shown that stressful factors such as excessive workload, conflict, time pressure and ambiguity increase during the busy season. This will affect the audit assessment decision making process. In many cases, this leads to a lower quality of audit ratings (Abuaddous, Hanefah, & Laili, 2015) Burnout or the decision to resign from a job is a dysfunctional stress syndrome that often occurs during the busy audit season (Sweeney, 2002). Higher burnout levels were found to be associated with negative behaviors such as decreased performance and job satisfaction (Smith, 2017)/

Based on the results of previous studies, one of the antecedents or that can mitigate burnout is the existence of a flexible working arrangement. the results of this study were revealed by (Elizabeth Dreike Almer, 2002)

who found evidence that auditors who carry out audit assignments with flexible working arrangements have lower burnout rates compared to auditors who do not implement audit assignments with flexible working arrangements.

The results of this study were reinforced by (Utami, 2013) by adding stress management training variables as a strategy to mitigate burnout. The results of this study also showed that auditors with flexible working arrangement and participating in stress management training had lower burnout levels than auditors who did not attend stress management training. In addition, research conducted by (Shbail, 2018) found evidence that burnout can be mitigated by job satisfaction, auditors who have high job satisfaction will tend to have lower burnout compared to auditors with low job satisfaction. (Chong, Monroe, & Cahan, 2015) states that job satisfaction has a significant negative effect on Premature Sign Off, thus job satisfaction is a major factor that can affect the behavior of auditors' performance. Therefore, researchers are interested to see the relationship between flexible working arrangement job satisfaction in mitigating burnout.

Burnout is a condition where a person experiences a high level of stress due to workloads that cannot be faced by individuals who experience these conditions (Bailey & Bhagat, 1987) The term burnout was first introduced by (Freudenberger, 1974) and later became an interesting topic to be investigated in the field of health and psychology because it is related to individual behavior patterns and individual mental health. (Ashforth, 1993); (Elizabeth Dreike Almer, 2002)

In accounting burnout is also a topic of concern when it is associated with the workload of an accountant, one of whom is an auditor. Burnout conditions for an auditor often occur when the auditor enters audit

period, which lasts from December to April. During this busy period, an Auditor will be faced with many problems and challenges that arise, such as heavy workloads, limited work time, superior pressure, accuracy, and high audit quality. So that conditions like this often led to burnout conditions on the auditor.

In the psychological literature, (Maslach, 1982) explains that the basic framework of the emergence of burnout is emotional exhaustion (EE), reduced personal accomplishment (RPA), and depersonalization (DE). Burnout is a psychological feedback from someone who is negative about the stress faced which is an embodiment of emotional exhaustion, reduced ability to complete tasks, and the occurrence of depersonalization (Dougherty, 1993) Emotional exhaustion is characterized by reduced energy and personal enthusiasm in completing work. The decrease in personal accomplishment can be seen from the low motivation and self-esteem, while depersonalization refers to the attitude of ignorance, indifference to the surrounding environment (Elizabeth Dreike Almer, 2002) In addition, burnout is also considered a characteristic of the emergence of health problems and psychological disorders such as stomach acid disorders, insomnia, back pain, headaches, depression, guilt, depression and feeling tired (Maslach C. a., 1998)

Some previous research, burnout focus on antecedent of burnout and effect for audit quality, professional judgment in audit, examine ethical issues and judgments of auditor. Prior literature provides evidence that inappropriate application of professional judgments and ethical issues caused by burnout. In the other hand, there is still a lot of research on burnout using questionnaires. the main question in this research is whether it is still relevant to use questionnaires in research related to burnout. So this study will provide an overview of future research to use the experimental method.

2. THEORETICAL AND METHODOLOGICAL LIMITATIONS OF PREVIOUS STUDIES

2.1. Theoretical

2.1.1 Theory of planned behavior (TPB)

Theory of planned behavior is a psychological theory that explains the relationship between attitude and behavior. Theory of planned behavior succeeded in proving that there is a tendency for intention to predict the relationship between attitudes and behavior. The tendency of intention is assumed to be a factor that motivates an action and behavior based on how hard the effort made by an individual to be able to achieve what he wants (Handayani & Helmayunita, 2019). (Icek Ajzen, 1991) focuses on three beliefs, namely normative beliefs, behavioral beliefs, and control beliefs. Theory of planned behavior also explains that attitudes towards behavior are important things that can explain an attitude, actions in testing norms and exercising control over behavior.

2.1.2 Flexible working arrangement

Flexible working arrangements are flexible working arrangements for example, work by fewer working hours or working the same working hours but with greater flexibility (Elizabeth Dreike Almer, 2002) By ignoring certain formats, flexible work arrangements have changed the professional work environment. Flexibility provides opportunities for professionals because. no longer work at the same hours and / or hours as in the norm in their office (Higgs, 2000) From the point of view of an accounting firm, flexible work arrangements are said to be successful if employees take advantage of it feel more comfortable and willing to work in the accounting firm (Elizabeth Dreike Almer, 2002)

2.1.3 Job satisfaction

(Locke, 1976) Job satisfaction is a positive emotional state that arises from a person's job

appraisal and work experience. Thus, it is concluded that job satisfaction makes it possible for everyone to participate in dysfunctional behavior if they have a negative assessment of their job. From a theoretical perspective, social exchange theory can help explain the relationship between job satisfaction and dysfunctional behavior. According to social exchange theory, individuals will feel irritated or dissatisfied if they receive unpleasant treatment from their superiors. Job dissatisfaction can indicate destructive behavior or negative behavior that appears in the workplace (Mount, 2006).

Deviant behavior-job satisfaction relationships have been widely studied. (Bowling, 2010) stated that employees who feel dissatisfied at work have a greater desire to engage in dysfunctional behavior to relieve stress. (Pickett, 2004) stated that with the amount of work and work pressure received by auditors, many internal auditors became dissatisfied with their work, resulting in an unproductive environment.

3. METHODOLOGICAL LIMITATIONS OF PREVIOUS STUDIES

Research conducted by (Shbail, 2018) used a questionnaire data, found evidence For dissatisfaction at work among internal auditors can increase negative behavior including early dismissal. The limitation of the previous research is that it cannot be generalized to all large companies, because the results obtained only focus on similar companies, the results may vary slightly if different types of companies are included in the research. Hence, research (Shbail, 2018) is limited by ignoring the fact that results may differ according to the type of business or business sector of the firm. Other limitation of research in studies using survey methods, limitations appear in the collonierity and normality tests.

Research conducted (Chong, Monroe, & Cahan, 2015) used a structural equation modelling approach. The paper examines the impact of antecedent and consequences of burnout on junior accountants working in public accounting firm. The research limitation is a measurement instrument based on the scale used which is a measurement scale developed several years ago so that the measurement instrument is considered no longer relevant to current conditions.

4. POTENTIAL INSIGHTS FROM EXPERIMENTS

Most of previous burnout study used primary data to examine ethical tension, role ambiguity, role conflict, neuroticism, job burnout, job satisfaction, premature sign-off (Shbail, 2018). (Chong, Monroe, & Cahan, 2015) also used primary data to examine the impact of the antecedents and consequences of job burnout on junior accountants' turnover intentions (Herda, 2012) replicate Herda and Lavelle's (2012) study on auditors' commitment to their firm, burnout, and turnover intention. They also used primary data, they used anonymous Internet-based survey. And the result of their studies is consistence with previous research, and limitation also. But they can reduce validity issues used traditional commitment measure, with the KUT (Klein et al., Uni-dimensional, Target-free) measure of commitment.

In our view, experiment methods can be used to address important issue to mitigate burnout. Because based on literature, Experimental research design is centrally concerned with constructing research that is high in causal or internal validity. Randomized experimental designs provide the highest levels of causal validity. Causal validity concerns the accuracy of statements regarding cause and effect relationships (Mitchell, 2016) The major idea underlying much research on judgment and decision making is that decision makers are bounded rationality. (Libby, Bloomfield, & Nelson, 2001) on their research state "decision makers often have limited information on which to base their judgments and decisions, limited

ability to retain and retrieve that information from memory, limited ability to process and use that information, and limited insight into their own decision processes and future preferences"

In laboratory experiment the selection of subjects is important. Selection of a group of subjects who are for some reason undesirable will invalidate the final results regardless of how elaborate and well conceived the remainder of the experimental design may be. For the most part, psychologists have had to accept as a working assumption the notion that the behavior of a random sample of college students, typically a second-year college psychology students, is not dissimilar in any readily apparent way from the behavior of a random sample from the population as a whole (Birnberg, 1968).

In the other hand, experiment can use student as a subject research because they aware of the psychological literature, student are able to process the information they receive same as professional individuals. In addition, by using the experimental method, there are control variables. The control variable is an element that does not change during the experiment, because its status does not change allowing the relationship between other variables being tested to be better understood.

In experimental research, randomization techniques also important, randomization technique is a grouping subjects or respondents into the control group and the experiments were carried out randomly. all groups were considered the same before treatment. With randomization techniques, it allows researchers to measure the effect of treatment or intervention on the experimental group by comparing the group with the control group.

5. CONCLUSION

The objective of this paper is this paper was created to map research methodology related burnout to find out which method is most suitable use in future research. Also, this paper aims to question of primary data is still

relevant to mitigate burnout. Based on the analysis of previous literature, the method that is considered suitable in burnout research is using the experimental method. Furthermore this paper recommends using experimental methods to mitigate burnout.

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