IBIMA Publishing
Communications of International Proceedings
https://ibimapublishing.com/p-articles/47HRM/2026/4734126/
Vol. 2026 (6), Article ID 4734126

Contemporary Determinants of Occupational Burnout Among Accountants: A Narrative Literature Review*

Joanna SZWAJCAR

Department of Accounting, Faculty od Management, University of Lodz, Lodz, Poland,

Correspondence should be addressed to: Joanna SZWAJCAR, joanna.szwajcar@uni.lodz.pl

*Presented at the 47th IBIMA International Conference, 29-30 June 2026, Madrid, Spain

Abstract

Contemporary organizational environments have led to a systematic increase in the demands placed on accounting professionals, driven by the ongoing digital transformation of accounting processes, the growing complexity of legal regulations, and increasing stakeholder expectations regarding the quality and reliability of financial information. These developments intensify occupational demands and may contribute to the emergence of job burnout. Despite growing scholarly interest in this issue, burnout among accounting professionals remains insufficiently explored, with existing studies focusing primarily on selected determinants of the phenomenon. The aim of this paper is to identify and critically examine the contemporary determinants of job burnout among accountants and to propose directions for organizational practices aimed at mitigating its occurrence. The study adopts a narrative literature review approach based on a critical analysis of national and international literature and a synthesis of empirical research findings. The analysis indicates that the principal determinants of job burnout include excessive workload, time pressure, role conflict and role ambiguity, insufficient organizational support, effort–reward imbalance, and challenges associated with digital transformation. The findings highlight the need for comprehensive organizational interventions focused on promoting employee well-being and implementing an integrated approach combining human resource management practices, effective work organization, and continuous professional competency development to reduce the risk of job burnout among accounting professionals.

Keywords: occupational burnout, accountants, accounting, occupational stress.

Introduction

Contemporary organizations operating in a knowledge-based economy increasingly depend on the quality of their human capital to achieve organizational effectiveness, adaptability, and sustainable competitive advantage. The literature emphasizes that employees constitute a strategic organizational resource, while their competencies, engagement, and psychological well-being significantly influence organizational performance and the long-term achievement of strategic objectives (Armstrong, 2014; Becker, Huselid, Ulrich, 2001, pp. 1–22). This is particularly evident in knowledge-intensive professions that require a high level of responsibility, specialized expertise, and continuous professional development. The accounting profession represents one such occupation, as accounting professionals play a fundamental role in collecting, processing, and reporting financial information essential for organizational decision-making.

For several decades, occupational burnout was primarily investigated in the context of human service professions, including physicians, nurses, teachers, and social workers (Maslach, Schaufeli, Leiter, 2001, pp.

Cite this Article as: Joanna SZWAJCAR Vol. 2026 (6) "Contemporary Determinants of Occupational Burnout Among Accountants: A Narrative Literature Review " Communications of International Proceedings, Vol. 2026 (6), Article ID 4734126, https://doi.org/10.5171/2026.4734126

397–422). This research focus resulted from the assumption that intensive emotional involvement and direct interpersonal interactions expose employees to an increased risk of psychological exhaustion. More recent studies, however, demonstrate that occupational burnout is not confined to service-oriented occupations. An increasing body of empirical evidence indicates that burnout also affects knowledge-based professions in which employees operate under conditions of high responsibility, severe time constraints, and demanding quality standards (Maslach, Leiter, 2016, pp. 351–357; Schaufeli, Leiter, Maslach, 2009, pp. 204–220).

In recent years, scholarly interest in occupational burnout among accounting professionals has grown considerably. This trend reflects the increasing complexity of business processes, frequent regulatory changes, the digital transformation of accounting, and rising stakeholder expectations regarding the quality and reliability of financial reporting (Smith, Emerson, Everly, 2017, pp. 79–87; Luo, Kishan, Azhar, 2025, pp. 179–190). Contemporary accounting professionals perform their duties under conditions of substantial professional responsibility, as they are accountable for the accuracy of financial information that supports decision-making by corporate executives, investors, financial institutions, and public authorities. Simultaneously, they are required to continuously update their professional knowledge in response to frequent changes in accounting and tax regulations and the implementation of advanced information technologies supporting accounting and financial reporting processes (Tawiah, Aoife, 2025, pp. 777–791).

Consequently, the work environment of accounting professionals is characterized by high cognitive demands, intense time pressure, and the necessity to maintain the highest standards of quality, compliance, and professional integrity. These conditions may lead to the accumulation of organizational stressors that, over time, increase the risk of occupational burnout, reduce work performance and job satisfaction, and negatively affect employees' psychological well-being (Tawiah, Aoife, 2025, pp. 777–791).

The aim of this article is to identify and analyze the contemporary determinants of occupational burnout among accounting professionals, with particular emphasis on organizational, psychosocial, and technological factors. Furthermore, the study seeks to identify preventive measures and managerial practices that may contribute to reducing the risk of occupational burnout while supporting the well-being of employees in the accounting profession..

The organizational context of occupational burnout

Occupational burnout has become one of the most significant challenges facing contemporary organizations and human resource management. Although numerous definitions of burnout have been proposed in the literature, the conceptualization developed by Christina Maslach remains the most influential. She defined burnout as "a psychological syndrome of emotional exhaustion, depersonalization, and reduced personal accomplishment that can occur among individuals who work with other people in some capacity" (Maslach, 2004, p. 15). This definition initially suggested that burnout was primarily associated with human service occupations involving helping, caring for, or protecting others, including healthcare professionals, nurses, teachers, social workers, emergency responders, and police officers.

Early research therefore focused predominantly on professions requiring intensive interpersonal interactions and emotional involvement (Smolak-Chirkowska, 2009, p. 257). The concept of staff burnout was originally linked to occupations characterized by continuous contact with service recipients. As research on burnout expanded, however, scholars increasingly recognized that emotional exhaustion, depersonalization, and diminished professional efficacy may occur across a broad range of occupations. Although Maslach and Leiter (2016) observed that the majority of burnout studies continued to focus on healthcare and other human service professions, they also acknowledged that burnout is not restricted to these occupational groups but may develop wherever employees are exposed to prolonged occupational stress.

From this perspective, investigating occupational burnout among accounting professionals appears fully justified. Contrary to common stereotypes, accountants perform their work within a highly interactive professional environment. Owners of accounting firms frequently maintain intensive relationships with clients seeking expert advice on accounting and taxation issues, often resembling the advisory role performed by healthcare professionals in their respective fields. Similarly, accountants employed in large organizations engage in continuous cooperation with managers and employees from other functional departments, particularly when dealing with complex business transactions and financial reporting processes. Contemporary management theory emphasizes the existence of both external and internal customers, implying that virtually every employee provides services to other organizational stakeholders. Accounting professionals are therefore continuously involved in interpersonal interactions, both within and outside their organizations.

Evidence supporting the relevance of burnout research beyond traditional helping professions is provided by a large-scale Polish study conducted by Bassman in 2009 within a preventive health program organized by the Marshal's Office and the Provincial Occupational Medicine Centre. The study included approximately 4,000 employees from enterprises located in the Kujawsko-Pomorskie region. The findings revealed that nearly half of the respondents (48%) experienced either occupational burnout or symptoms indicating a high risk of burnout, whereas only approximately one-third were classified as psychologically healthy. Referring to these results, Gembalska-Kwiecień and Żurakowski (2009, p. 74) concluded that contemporary evidence demonstrates that representatives of virtually all professions not only those involving direct assistance to others are exposed to occupational burnout due to adverse working conditions. They further argued that although nationwide studies remain scarce, labour market developments indicate that burnout is becoming an increasingly widespread occupational problem as work environments grow progressively more demanding and less employee-friendly.

Occupational burnout has profound consequences not only for employees themselves but also for the organizations in which they work. From the employee's perspective, prolonged burnout contributes to substantial deterioration in both physical and psychological health. Recognition of burnout as an occupational phenomenon has been further reinforced by the World Health Organization, which included burnout in the International Classification of Diseases (ICD-11) as an occupational phenomenon resulting from chronic workplace stress that has not been successfully managed. Long-term burnout has been associated with increased susceptibility to infections, cardiovascular diseases, gastrointestinal disorders, depression, anxiety disorders, sleep disturbances, and other chronic health conditions (Gembalska-Kwiecień, Żurakowski, 2016, p. 77). Moreover, impaired psychological well-being inevitably affects employees' family relationships and social functioning outside the workplace.

Organizations likewise experience considerable adverse consequences resulting from employee burnout. Reduced productivity, increased absenteeism, lower organizational commitment, interpersonal conflicts, and higher turnover represent some of the most frequently reported organizational outcomes. Burned-out employees may negatively influence team functioning, reduce workplace morale, and impair cooperation among colleagues. Consequently, burnout should not be viewed solely as an individual psychological problem but rather as an organizational phenomenon affecting entire work groups and organizational performance (Maslach, Leiter, 2016). Furthermore, employee turnover associated with burnout often entails the loss of valuable expertise and organizational knowledge, thereby generating substantial costs for both organizations and the broader economy.

Occupational burnout is generally understood as a psychological response to prolonged exposure to chronic occupational stressors. According to the multidimensional model proposed by Maslach, burnout comprises three interrelated dimensions:

1. Emotional exhaustion, defined as a state of excessive emotional depletion, chronic fatigue, emotional emptiness, and diminished psychological and physical energy (Anczewska, Świtaj, Roszczyńska, 2005, p. 68);
2. Depersonalization (currently more frequently referred to as cynicism), reflecting detached, negative, or indifferent attitudes toward clients, patients, customers, or other recipients of professional services (Anczewska et al., 2005, p. 68);
3. Reduced personal accomplishment (currently conceptualized as professional inefficacy), referring to declining work engagement, diminished perceptions of professional achievement, and reduced job satisfaction (Anczewska et al., 2005, p. 68).

Although depersonalization directly concerns interpersonal relationships, the fundamental contribution of Maslach's three-dimensional model lies in conceptualizing occupational stress within its broader social and organizational context. Since virtually every occupation involves interactions with other people, burnout should be regarded as a complex, multidimensional, and socially embedded organizational phenomenon rather than merely an individual psychological condition.

Contemporary literature increasingly recognizes that the causes of burnout are more important from a managerial perspective than its symptoms or long-term consequences. In general, occupational burnout is understood as a consequence of a persistent mismatch between employees and their work environment (Zbyrad, 2017, p. 88). Over the past five decades, numerous theoretical models have been developed to explain both the antecedents and mechanisms of burnout. Most of these approaches distinguish three broad categories of determinants: individual, interpersonal, and organizational factors.

Individual determinants primarily include personality characteristics. Empirical studies have demonstrated significant relationships between burnout and neuroticism, as well as its specific components, including anxiety, impulsiveness, emotional vulnerability, and shyness (Deary et al., 1996; Zellars, Perrewé, Hochwarter, 2000). Similar associations have been reported for individuals characterized by low self-esteem, defensive coping styles, or avoidant stress-management strategies. Research further suggests slightly higher burnout levels among younger employees, whereas findings regarding gender differences remain inconsistent (Smolak-Chirkowska, 2009, p. 262). Although these individual characteristics contribute to explaining employees' vulnerability to burnout, contemporary organizational research increasingly emphasizes that workplace characteristics and organizational conditions constitute the primary determinants of occupational burnout. Consequently, the following sections focus primarily on organizational antecedents of burnout, which are of particular relevance to accounting professionals.

Interpersonal determinants refer to employees' relationships with clients, patients, service recipients, as well as their interactions with supervisors and co-workers. From an organizational perspective, however, if the nature of these relationships is primarily shaped by the characteristics of a particular organization rather than by broader societal norms, they should be regarded as organizational rather than purely interpersonal factors.

The third category of burnout determinants comprises organizational factors. Several researchers argue that characteristics of the work environment exert a stronger influence on occupational stress and burnout than individual employee characteristics. Based on extensive longitudinal research, Cherniss (1993) identified five workplace conditions that may contribute to occupational burnout:

1. doubts regarding one's professional competence,
2. dealing with difficult clients, patients, or service recipients,
3. excessive bureaucracy,
4. limited opportunities for professional growth and self-fulfilment, and
5. poor interpersonal relationships in the workplace.

Similarly, Golembiewski (1989) associated occupational burnout with insufficient feedback regarding work performance, excessive workload, limited job autonomy, inadequate supervisory and peer support, unclear role expectations, and interpersonal conflicts within work teams. As noted above, interpersonal relationships are generally considered an integral component of the organizational work environment rather than an independent category of burnout determinants. The quality of workplace relationships depends not only on individual characteristics but also on organizational culture, management practices, communication patterns, and the overall psychosocial work climate. Consequently, a more coherent classification distinguishes only two broad categories of burnout determinants: individual factors, related to personal characteristics and psychological resources, and situational factors, associated with the organizational environment in which employees perform their work. A similar distinction may also be applied to the consequences of occupational burnout. This perspective is consistent with the approach adopted by Maslach and Leiter, as well as by the majority of contemporary burnout researchers, who conceptualize workplace relationships as one of the organizational characteristics shaping employees' work experiences.

At the end of the twentieth century, Leiter and Maslach (1999) conducted a comprehensive review of burnout research and identified six key domains of the work environment that determine the quality of the relationship between employees and their work. These domains, referred to as the Areas of Worklife (AWS), include workload, control, reward, community, fairness, and values. Collectively, these dimensions constitute what the authors described as the Model of the Organizational Context of Burnout, which remains one of the most influential organizational frameworks for explaining burnout. Subsequent empirical research has consistently supported the validity of this conceptual model, and Maslach and Leiter (2016) continue to recognize it as one of the principal theoretical approaches to understanding occupational burnout. In the Polish literature, this framework is commonly referred to as the Areas of Worklife Model or the Organizational Work Environment Model (Terelak, Izwantowska, 2009, p. 223).

Although AWS is not the only theoretical model explaining occupational burnout, it is regarded as one of the most comprehensive organizational approaches and belongs to the broader family of imbalance models of burnout, which emphasize the mismatch between employees and their work environment as the fundamental mechanism underlying burnout development. According to the AWS framework, occupational burnout emerges when employees experience persistent mismatches in one or more of the six organizational domains. Excessive workload depletes employees' physical and psychological resources, insufficient control reduces their sense of autonomy and influence over work-related decisions, inadequate rewards undermine motivation and professional commitment, weak workplace community limits social support, perceived unfairness diminishes trust in the organization, and conflicts between personal and organizational values generate psychological strain. Importantly, these mismatches do not need to occur simultaneously for burnout to develop; persistent imbalance in any of the six areas may be sufficient to initiate the burnout process.

Because the present study adopts the Areas of Worklife (AWS) model as the conceptual framework for analysing occupational burnout among accounting professionals, the following sections examine each of these six organizational domains in greater detail, drawing primarily on the theoretical assumptions and empirical findings presented by Maslach and Leiter (2016). This approach provides a comprehensive basis for identifying organizational conditions that may contribute to occupational burnout in the accounting profession and for formulating recommendations aimed at improving employee well-being and organizational effectiveness.

Excessive workload weakens employees' ability to meet job demands effectively. When work overload becomes chronic, opportunities for recovery, rest, and the restoration of psychological and physical resources are substantially reduced. Conversely, a workload that remains manageable without requiring prolonged excessive effort enables employees not only to utilize their existing competencies but also to develop new skills and enhance their professional capabilities. Importantly, workload should not be understood exclusively in quantitative terms. Both an excessive volume of tasks and insufficient task variety or prolonged work monotony may constitute significant sources of occupational strain. The burnout literature consistently identifies monotonous work as a form of workload comparable to task overload, information overload, excessive decision-making requirements, and repetitive activities (e.g., Dębska, Pasek, Wilczek-Rużyczka, 2014, p. 117).

Another key determinant identified within the Areas of Worklife (AWS) framework is control. Maslach and Leiter (2016) demonstrated a strong relationship between limited job control and occupational burnout. Lack of control reflects employees' perception that they have little influence over decisions affecting their work and insufficient professional autonomy in performing their duties. Rather than exercising discretion, employees may be subjected to excessive supervision and continuous monitoring by their managers. Control also encompasses access to organizational resources necessary for effective task performance, including adequate information, appropriate tools, and managerial support. Burnout risk is particularly high when employees bear substantial responsibility while simultaneously lacking authority, decision-making power, or access to the resources required to fulfil their responsibilities. Furthermore, unclear, contradictory, or ambiguous job expectations constitute an additional manifestation of insufficient control and contribute to increased psychological strain.

The third organizational domain concerns reward. Employees are more susceptible to occupational burnout when their efforts are not adequately recognized or reinforced. Inadequate appreciation—whether financial, organizational, or social—reduces employees' sense of competence and professional accomplishment. Importantly, the concept of reward extends beyond monetary compensation and includes intrinsic satisfaction, professional recognition, opportunities for career advancement, and appreciation expressed by supervisors, colleagues, and clients. Organizations that fail to acknowledge employees' contributions may unintentionally weaken work engagement and increase the likelihood of burnout.

The fourth dimension, community, refers to the quality of interpersonal relationships within the workplace. Burnout is more likely to develop in environments characterized by limited social support, low levels of trust, and unresolved interpersonal conflicts. Research indicates that insufficient supervisory support is among the strongest predictors of emotional exhaustion (Smolak-Chirkowska, 2009, p. 264). Supportive relationships with colleagues are equally important, as they enhance work effectiveness, strengthen employees' sense of belonging, and reinforce perceptions of professional value and acceptance. Although individual preferences regarding teamwork differ and some employees perform effectively in relatively independent roles, collaborative work environments characterized by mutual respect, trust, and cooperation generally reduce occupational stress and lower the risk of burnout.

The fifth organizational domain concerns fairness, understood as employees' perceptions that organizational decisions are transparent, equitable, and consistently applied. This dimension encompasses decisions related to workload allocation, remuneration, promotion opportunities, performance evaluation, and access to organizational resources. Perceived fairness is strengthened when employees are treated equally and when organizational practices are free from discrimination and favoritism. As noted by Smolak-Chirkowska (2009, p. 264), employees who perceive an imbalance in social exchange relationships are considerably more vulnerable to occupational burnout. Consequently, organizational justice constitutes an important protective factor supporting employee well-being and organizational commitment.

The final domain identified by Maslach and Leiter (2016) is values, representing the degree of congruence between employees' personal values and those promoted by the organization. Values encompass the ideals, motivations, and professional aspirations that originally attracted individuals to a particular occupation. They provide meaning to work beyond the purely economic exchange of time and effort for financial compensation. Burnout is more likely to occur when employees experience persistent conflict between their personal values and organizational expectations. Such value incongruence may arise not only in situations involving ethical dilemmas for example, when accountants are pressured to manipulate accounting records or financial statements but also when employees perceive their work as lacking meaning or purpose. For accounting professionals, this may involve frustration arising from excessive bureaucratic procedures or repetitive administrative tasks that appear to provide little professional value. At a broader level, employees may question the societal significance of their profession, perceiving it as less meaningful than occupations directly associated with improving people's lives. Such experiences reduce intrinsic motivation, weaken professional identification, and increase vulnerability to occupational burnout.

Collectively, the six areas of worklife workload, control, reward, community, fairness, and values provide a comprehensive organizational framework for understanding the development of occupational burnout. Rather than viewing burnout solely as a consequence of individual vulnerability, the AWS model emphasizes that burnout primarily emerges from persistent mismatches between employees and their work environment. This organizational perspective is particularly relevant to accounting professionals, whose work is characterized by high responsibility, strict regulatory requirements, intensive cognitive demands, and increasing technological complexity. Consequently, identifying and addressing organizational sources of person–work mismatch constitutes a fundamental prerequisite for preventing occupational burnout and promoting sustainable employee well-being in the accounting profession.

It should be emphasized that the six Areas of Worklife do not contribute equally to the development of occupational burnout. Numerous empirical studies have demonstrated that individual organizational factors exert differential effects on the various dimensions of burnout, with researchers frequently focusing on specific mechanisms, such as value incongruence or workload (e.g., Dyląg et al., 2013). For example, Brom et al. (2015, p. 61) found that excessive workload is particularly strongly associated with emotional exhaustion, which constitutes the core component of the burnout syndrome. Other organizational mismatches may be more closely related to cynicism or diminished professional efficacy.

Nevertheless, these relationships should not be interpreted as deterministic or universal. Occupational burnout is a multifaceted phenomenon resulting from the interaction of numerous organizational, interpersonal, and individual factors. Consequently, the strength and direction of the associations between specific organizational conditions and particular burnout dimensions may vary depending on occupational context, organizational culture, employee characteristics, and broader socio-economic conditions. This complexity underscores the need to adopt a holistic perspective when analysing the antecedents of occupational burnout and designing organizational interventions aimed at its prevention.

Review and synthesis of selected studies on occupational burnout among accounting professionals

Research on occupational burnout among accounting professionals began shortly after burnout emerged as a distinct research topic in the social sciences during the early 1980s. In 1981, Maslach and Jackson published their seminal article introducing the Maslach Burnout Inventory (MBI), which subsequently became the most widely used instrument for measuring occupational burnout. Only two years later, Rose (1983) reported evidence of burnout among Certified Public Accountants (CPAs), marking one of the earliest empirical studies focusing specifically on the accounting profession.

One of the most influential studies in this field was conducted by Fogarty et al. (1997). Recognizing that existing burnout theories did not fully capture the specific characteristics of accounting work, the authors developed a conceptual model tailored to the accounting profession. Their framework was based on Role Stress Theory, originally proposed by Kahn et al. (1964), which posits that occupational stress primarily arises from conflicting, ambiguous, and excessive role expectations.

The study surveyed 188 randomly selected members of the American Institute of Certified Public Accountants (AICPA). Within the proposed model, occupational burnout was conceptualized as a mediating variable linking role-related stressors—including role conflict, role ambiguity, and role overload—to important work outcomes such as job satisfaction, job performance, and turnover intentions. The findings confirmed that all three role stressors were significantly associated with burnout tendencies. Furthermore, accountants demonstrated higher levels of emotional exhaustion and depersonalization than many other occupational groups. The authors concluded that occupational burnout has substantial consequences not only for accountants' professional careers but also for the performance and effectiveness of accounting firms.

The relationship between role stress and occupational burnout was subsequently confirmed by Chong and Monroe (2013). Their study, involving 386 junior accountants employed in large accounting firms, demonstrated that role conflict, role ambiguity, and role overload significantly contributed to occupational burnout. Burnout, in turn, reduced job satisfaction and organizational commitment while increasing employees' intentions to leave their organizations. These findings further strengthened the argument that organizational characteristics rather than individual dispositions constitute the principal determinants of burnout among accounting professionals.

A similar research model was employed by Smith, Emerson, and Everly (2017), who investigated members of the AICPA to examine the mechanisms linking occupational stressors and burnout. Consistent with previous findings, the authors confirmed that role-related stressors contributed to occupational burnout and, consequently, reduced job satisfaction and job performance while increasing turnover intentions. Their principal theoretical contribution was the introduction of stress arousal as an additional mediating mechanism. The results indicated that occupational stressors first triggered physiological and psychological stress arousal, which subsequently intensified emotional exhaustion and ultimately resulted in poorer job performance, lower job satisfaction, and stronger intentions to leave the organization.

Compared with the extensive body of research conducted in English speaking countries, relatively few studies have examined occupational burnout among accountants in other cultural contexts. An important contribution was provided by Dinc et al. (2018), who investigated burnout and organizational commitment among 177 accounting professionals employed in Turkish accounting firms. Their findings confirmed that occupational burnout represents a widespread phenomenon within the accounting profession. Moreover, they concluded that organizational efforts to strengthen employees' affective and normative commitment were insufficient to offset the adverse effects of burnout, highlighting the need for more comprehensive organizational interventions.

Another noteworthy contribution was made by Guthrie and Jones (2012), who explored gender differences in occupational burnout among employees of a large public accounting firm in the United States. Their study included 1,681 professionals representing all organizational levels, with nearly equal numbers of female and male participants. The authors reported no significant gender differences in emotional exhaustion. However, women exhibited higher levels of reduced personal accomplishment, whereas men demonstrated higher levels of depersonalization. Additionally, certain gender-specific differences emerged regarding the relationships between burnout dimensions and work-related outcomes such as turnover intentions, job satisfaction, and job performance.

Beyond these empirical findings, the practical recommendations formulated by Guthrie and Jones deserve particular attention. The authors emphasized that organizations should create supportive work environments while recognizing that burnout may manifest differently among female and male employees. For women, recognition of professional achievements and constructive performance feedback appeared particularly important, whereas interventions targeting interpersonal relationships with clients, colleagues, and family members were considered especially beneficial for men. At the same time, both groups were expected to benefit from organizational initiatives promoting peer support and collaborative workplace relationships.

The relationship between occupational burnout, age, and gender was further examined by Stowe (2017) in his doctoral dissertation supervised by G. R. Sullivan. The study involved client-service employees working in a large American public accounting firm. Using multiple regression analysis, with age and gender as independent variables and the three burnout dimensions as dependent variables, Stowe identified only weak associations between demographic characteristics and burnout. Although younger women appeared to be slightly more vulnerable to burnout, neither age nor gender proved to be meaningful predictors of burnout within the regression models. These findings suggest that demographic characteristics play a relatively minor role compared with organizational conditions and work-related stressors in explaining occupational burnout among accounting professionals.

Taken together, the reviewed studies consistently indicate that occupational burnout among accounting professionals is primarily driven by organizational factors, particularly excessive workload, role conflict, role ambiguity, insufficient organizational support, and limited autonomy. While individual characteristics such as age or gender may slightly modify employees' susceptibility to burnout, they appear to have considerably lower explanatory power than organizational determinants. This growing body of evidence supports the view that effective burnout prevention should focus primarily on improving work organization, strengthening supervisory and peer support, promoting fair management practices, and enhancing employees' psychological well-being rather than relying solely on individual coping strategies.

Directions for future research

The literature review conducted in this study indicates that occupational burnout among accounting professionals remains a relatively underexplored research area, particularly when compared with the extensive body of research devoted to healthcare professionals, educators, and public service employees. Although the number of studies focusing on the accounting profession has increased in recent years, several important issues still require more comprehensive empirical investigation.

One of the most promising directions for future research concerns the impact of the digital transformation of accounting on employee well-being. The implementation of enterprise resource planning (ERP) systems, the automation of accounting processes, the increasing use of artificial intelligence, and the growing application of data analytics have fundamentally transformed the nature of accountants' work. While these technological developments enhance organizational efficiency and decision-making capabilities, they simultaneously introduce new occupational demands and sources of work-related stress. Consequently, future studies should seek to identify the mechanisms through which technostress contributes to the development of occupational burnout and to determine the organizational and individual factors that may mitigate its adverse effects.

In summary, future research should focus on developing integrated theoretical models capable of explaining the complex mechanisms underlying occupational burnout among accounting professionals. In particular, combining psychological, organizational, and technological perspectives appears to offer considerable potential for advancing the current understanding of burnout in the accounting profession. Such an interdisciplinary approach may facilitate the identification of organizational practices that not only reduce burnout risk but also promote employee well-being, resilience, and long-term organizational effectiveness in an increasingly digitalized work environment.

Conclusions

The literature review conducted in this study confirms that occupational burnout represents one of the most significant challenges facing contemporary organizations. Its relevance extends far beyond the traditionally examined human service professions and increasingly encompasses knowledge-intensive occupations, including accounting professionals. Existing empirical evidence demonstrates that the nature of accounting work creates conditions particularly conducive to the accumulation of organizational stressors arising from high professional responsibility, intense time pressure, frequent regulatory changes, and the growing complexity of financial reporting processes. Moreover, the ongoing digital transformation of accounting, including automation and the implementation of advanced information technologies, has introduced additional occupational demands that require continuous updating of professional knowledge and digital competencies.

The findings presented in this review suggest that preventing occupational burnout among accounting professionals should constitute a strategic priority within contemporary human resource management. Achieving this objective requires the implementation of comprehensive organizational interventions, including effective job design, appropriate workload management, the development of organizational cultures based on trust and social support, the establishment of fair and transparent reward systems, and the provision of continuous opportunities for professional and digital skills development. Equally important is the promotion of work–life balance and the implementation of workplace well-being initiatives aimed at supporting employees' psychological health and long-term occupational functioning.

Despite the growing body of research devoted to occupational burnout among accounting professionals, significant knowledge gaps remain, particularly regarding the impact of emerging technologies, artificial intelligence, and evolving models of work organization. Consequently, further empirical research is needed to investigate burnout across different organizational, sectoral, and cultural contexts while integrating organizational, psychosocial, and technological determinants into comprehensive explanatory frameworks. Such an approach may facilitate the development of more effective organizational strategies for promoting employee well-being, preventing occupational burnout, and enhancing organizational resilience in an increasingly dynamic and technology-driven business environment.

References

- Anczewska M., Świtaj P., Roszczyńska J. (2005), Wypalenie zawodowe, „Postępy Psychiatrii i Neurologii", 14(2).
- Armstrong, M. (2014). Armstrong's Handbook of Human Resource Management Practice. Kogan Page.
- Becker, B. E., Huselid, M. A., Ulrich, D. (2001). The HR Scorecard: Linking People, Strategy, and Performance. Harvard Business School Presp.
- Brom S.S., Buruck G., Horvath I., Richter P, Leiter M.P. (2015), Areas of worklife as predictors of occupational health – A validation study in two German samples, "Burnout Research", vol. 2, issue 203.
- Chemiss C. (2017), The Role of Professional Self-efficacy in the Etiology of Burnout, "Professional Burnout", Vol. 33.
- Chirkowska-Smolak T. (2009), Organizacyjne czynniki wypalenia zawodowego, "Ruch Prawniczy, Ekonomiczny i Socjologiczny", zeszyt 4 – 2009.
- Chong V.K., Monroe G.S. (2013), The impact of the antecedents and consequences of job burnout on junior accountants' turnover intentions: A structural equation modelling approach, "Accounting and Finance", vol. 55, issue 1.
- Deary I.J., Blenkin H., Agius R., Endler N., Zealley H., Wood R. (1996), Models of Job-related Stress and Personal Achievement among Consultant Doctors, „British Journal of Psychology" 87.
- Dębska G., Pasek M., Wilczek-Rużyczka E. (2014), Obciążenia psychiczne i wypalenie zawodowe u pielęgniarek pracujących w różnych specjalnościach zawodowych, „Hygeia Public Health", vol. 49(1).
- Dinc M.S., Kuzey C., Gungormus A.H., Atalay B. (2020), Burnout among accountants: the role of organisational commitment components, "European Journal of International Management", vol. 14, no 3.
- Dyląg A., Jaworek M., Karwowski W., Kozusznik M., Marek T. (2013), Discrepancy between individual and organizational values: Occupational burnout and work engagement among white-collar workers, "International Journal of Industrial Ergonomics", vol. 43, issue 3.
- Fogarty T.J., Singh J., Rhoads G.K., Moore R.K. (2000), Antecedents and Consequences of Burnout in Accounting: Beyond the Role Stress Model, "Behavioral Research in Accounting", Vol. 12.
- Gembala-Kwiecień A., Żurakowski Z. (2016), Przyczyny i skutki wypalenia zawodowego, „Zeszyty Naukowe Politechniki Śląskiej, Seria: Organizacja i Zarządzanie", z. 92, nr 1955.
- Golembiewski R. (1989), A Note on Leiter's Study: Highlighting Two Models of Burnout, „Group Organization Management" 14.
- Jones A. III, Strand Norman C., Wier. B. (2010), Healthy Lifestyle as a Coping Mechanism for Role Stress in Public Accounting., "Behavioral Research in Accounting", 22:1.
- Leiter M.P., Maslach C. (1999), Six areas of worklife: A model of the organizational context of burnout, Journal of Health and Human Services Administration, 21 (4).
- Luo, C., Kishan, K., Azhar, Z. (2025). Occupational Burnout among Accountants: A Systematic Literature Review. International Journal of Academic Research in Accounting, Finance and Management Sciences, 15(3).
- Maslach C. (2004), Wypalenie – w perspektywie wielowymiarowej, [w:] H. Sęk (red.), Wypalenie zawodowe. Przyczyny i zapobieganie, Warszawa: PWN.
- Maslach, C., Schaufeli, W. B., Leiter, M. P. (2001). Job burnout. Annual Review of Psychology, 52.
- Maslach, C., Leiter, M. P. (2016). Burnout. In G. Fink (Ed.), Stress: Concepts, Cognition, Emotion, and Behavior, Academic Press.

- Ozkan, F., Aksoy C. (2015), Factors that effect to burnout levels of the accounting professionals : an area research in the city of Gaziantep, "Journal of Accounting, Finance and Auditing Studies", 1(4).
- Rose R. (1983), Burnout," Journal of Accountancy", 156 (4).
- Schaufeli, W. B., Leiter, M. P., Maslach, C. (2009). Burnout: 35 years of research and practice. Career Development International, 14(3).
- Smith, K. J., Emerson, D. J., Everly, G. P. (2017). Stress arousal and burnout as mediators of role stress in public accounting. Advances in Accounting Behavioral Research, 20.
- Smith J., K. J., Emerson, D. J., Everly, G. S. Jr. (2017), Stress arousal and burnout as mediators of role stress in public accounting, [w:] K. E. Karim (red.), Advances in accounting behavioral research, vol. 20, s. 79–116, Emerald Group Publishing.
- Stowe J., (2017) A Quantitative Examination of the Relationship Between Age, Gender, and Burnout in Public Accounting Professionals in a United States National Firm, Doctoral Dissertations and Projects.
- Tawiah, V., Aoife, J. (2025). Burnout in audit professionals: A job demand-resource perspective in COVID-19 era. Journal of Accounting and Organizational Change..
- Terelak J.F., Izwantowska A. (2009), Adaptacja kwestionariusza Obszary Życia Zawodowego(Areas of Worklife Survey) Christiny Maslach i Michaela Leitera, „Studia Psychologica UKSW, 9(2009)
- Zbyrad T. (2017), Ryzyko wypalenia zawodowego pracowników służb społecznych, „Annales Universitatis Mariae Curie-Skłodowska Lublin – Polonia", VOL. XXX, 4, Sectrio J.