

The Causal Model of Role Ambiguity and Role Conflict, Occupational Stress, Occupational Burnout and Turnover Intension of Accountants, Auditors, and Academic Professors in the Field of Accounting

M. Khajavi¹ and E. Barzegar (Ph. D.)^{2*}

Received: 20/06/2016

Revised: 22/08/2016

Accepted: 05/09/2016

Abstract

Introduction: One of the immediate consequences of stresses is occupational burnout and increasing turnover intention. The extent and prevalence of stress and burnout are increasing in Accounting. Regarding Accounting's important role in the economic growth, this research investigates the Causal Model of role ambiguity and role conflict, occupational stress, occupational burnout and turnover intension of accountants, auditors and academic professors in the field of accounting.

Method: This research is of a descriptive-correlational type. The statistical population of the research contain 190 accountants, auditors and academic professors in 2016. The instrument for collecting data is questionnaire, and in order to analyze data, Path Quality Analysis has been used.

Results: The results of the research show that role ambiguity has a direct negative and significant effect on both components of occupational burnout (emotional exhaustion, depersonalization), but it has a direct positive and significant effect on the decrease of personal fulfillment. Role conflict has a direct positive and significant effect only on the emotional exhaustion. Regarding the indirect effects, the effect of role ambiguity on turnover intension is negative and significant, and the effect of role conflict on turnover intension is positive and significant so that this issue suggests the effective mediating role of endogenous variables among role ambiguity, role conflict, and turnover intension.

Conclusion: According to the important function of role conflict and role ambiguity in the formation of endogenous variables of this research, especially the final variable; i. e., turnover intension, the effective factors on these variables should be identified in order to achieve the main objective (reducing the level of turnover intension) more simply. Therefore, by providing an appropriate environment and without stress and occupational pressure, this goal can be achieved.

Keywords: Occupational Burnout, Occupational Stress, Role Ambiguity, Role Conflict, Turnover Intention.

¹ M. A. Student in Accounting, Department of Accounting, Islamic Azad University of Shiraz.

² Assistant Professor, Department of Accounting, Islamic Azad University of Shiraz.

*Corresponding Author; Email: barzegar@iaushiraz.ac.ir.