

The Impact of Occupational Stress and Burnout Symptoms Towards Work Satisfaction Among Accounting Practitioners

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DOI: <https://doi.org/10.47772/IJRISS.2026.100400200>

Received: 05 April 2026; Accepted: 10 April 2026; Published: 02 May 2026

ABSTRACT

This research investigates the impact of occupational stress and the behavioural, emotional, and physical symptoms of burnout on employee satisfaction in an accounting context. A quantitative research approach was employed, involving a questionnaire administered to 491 respondents from public accounting firms, the private sector, the government sector, non-profit organisations, and the self-employed. Results indicate a mix of working hours and work-life balance among responses. Furthermore, multiple regression was used to investigate the factors that affect work satisfaction among accounting practitioners in Malaysia. The results indicate that occupational stress and physical burnout contribute most to their work satisfaction. Behavioural and emotional burnout can be considered not contributing to their satisfaction, meaning they can be regarded as coping with the burnout. These findings could improve wellness interventions, emotional intelligence, and resilience strategies that help accounting practitioners cope with workplace pressures.

Keywords: Occupational Stress, Behavioral, Emotional, Physical, Burnout, Accounting.

INTRODUCTION

Work satisfaction could be important to ensure accounting practitioners can do their work accordingly and keep it current. Accounting practitioners must adapt to technological and regulatory changes that align with the country's regulations. Accounting practitioners can come from various contexts, such as accounting and reporting, tax management, auditing, strategic and operational planning, and company planning. Different contexts will require different functions, which may also lead to varying standards and regulations that could affect how satisfied accounting practitioners are.

Stress stemming from burnout symptoms is also one factor that could affect accounting practitioners. The current changes in accounting regulations and standards, and their functions within the working environment, must be readily adaptable. Therefore, job stress is also one of the matters to be considered, as it can lead to mental health issues worldwide. Selected issues were the most significant health problems facing people in their countries in 2024, according to Ipsos (September 24, 2024). Mnif and Rebai (2022) also raised that job stress is crucial for accounting research due to its consequences on accounting professionals and firms.

There are lots of highlighted stress issues. Press Releases (2024, August 8) show an increase in burnout from 58% in 2022, while 67% of the workforce reports feeling burnt out due to their work-life balance in 2024. In the past, CodeBlue (2019, November 15) identified the factors and impacts of stress, and a recent AIA survey found that slightly over half of Malaysian employees suffer from work-related stress and get fewer than seven hours of sleep daily. The percentage of employees experiencing stress fluctuated from 2022 to 2024, after COVID-19, contributing to poor work culture and environment, increased workload, and decreased job and financial security (The Edge Malaysia, 2024, February 23). Additionally, Malaysia is among the highest in the world for workplace stress, with 67% of Malaysian employees reporting burnout, and is the second-worst country for work-life

balance with poor mental health (Free Malaysia Today, 2024, October 24). Free Malaysia Today (2024, August 22) also highlighted that work-life balance seems to be the most significant contributor to burnout, with 55% of employees rating their work-life balance as poor or average, according to the wellness of work report. Ipsos (September 24, 2024) shows young people mostly with higher stress or anxiety between the ages of 16 and 34, according to Rakuten Insight. (June 22, 2022).

Stress and burnout are not new issues to be addressed among accounting practitioners. Malaysian Institute of Accountants. (2018, August 18a) in their survey, it was found that there is no work-life balance, health challenges due to the audit process, lack of sleep due to workplace stress, complexity and the continual changes of standards appear to burden audit professionals, poor support from the employer, low pay not aligned with the pressure at work and overly reliance of clients on audit firms in preparing financial statements. Due to these issues, the Malaysian Institute of Accountants (2018, December 18b,d) has also proposed various ways to reduce stress among auditors, such as open communication, flexible working arrangements, and improving audit efficiency through technology.

Stress issues have been widely reported in headlines, mostly since COVID-19, and most employees use flexible methods. The related problems not only affect accounting practitioners but various types of jobs which have also been raised in research, such as business operations for SMEs and large companies (Rožman et al., 2019), hotel industry (Gordon & Adler, 2022), nursing (Zaghini et al., 2023) and healthcare (Hu et al., 2024), dentistry (Bernburg et al., 2025). Stress while performing a job can also affect satisfaction, which, in turn, influences turnover intention (Ramadhanty, 2025). Therefore, this research aims to investigate the impact of occupational stress and the behavioural, emotional, and physical symptoms of burnout on employee satisfaction in an accounting context. This research contributes to most burnout studies within the accounting profession in Malaysia, which is characterised by high pressure and a highly regulated environment as they cope with regulatory changes, audit pressure and deadlines.

The remainder of this paper includes a literature review as a basis for the research. The research methodology and methods are next presented to explain how the study has been conducted. The research hypothesis and variable measurement are presented in this section. The final section presents the conclusion, implications, and further research.

LITERATURE REVIEW

Work Satisfaction In Professional Settings

Maybe research has been done across various sectors examining stress factors among accounting practitioners. Güzide (2021) investigated factors affecting job stress among professional accountants in the Turkish Republic of North Cyprus, focusing on self-efficacy, job satisfaction, and work engagement. Güzide (2021) found that higher levels of engagement and self-efficacy correlate with reduced job stress and increased job satisfaction among accountants. Connors (2023) investigates the relationship between years of employment and perceived burnout among Certified Public Accountants (CPAs) in the southeast United States with various independent variables, including age, size of organisation, work environment, salary level, engagement, and gender, that may correlate with burnout. Additionally, Johnson (2023) investigates the relationships among work-life balance, burnout, and turnover intentions among public accounting professionals in Texas and finds a statistically significant relationship between work-life balance and both burnout and turnover intentions, with the strongest correlation observed between burnout and turnover. Stowe et al. (2022) examine the relationships among age, gender, and emotional exhaustion (EE) among public accounting professionals, highlighting the significant issue of job-related burnout in the industry. Additionally, findings indicate that younger female professionals are more likely to experience higher levels of EE, while older professionals tend to report lower levels of EE.

Occupational stress and burnout symptoms.

Occupational Stress

Occupational stress is widely recognised as a significant factor affecting employees' well-being across various

industries. For instance, Hu et al. (2024) describe job stress in industrial settings as caused by excessive work demands, lack of control, and role ambiguity, findings that align with those of Page & Graves (2021), who highlight time pressure and cognitive demands as major contributors to stress among healthcare professionals. Similarly, Hutton (2022) and Said & El-Shafei (2021) emphasise that nursing stress arises from heavy workloads, exposure to infection, and emotional labor, making it a high-risk profession. In professional service industries such as accounting, Johnson (2023) and Pham et al. (2022) observe that work-related stress stems from high workloads and certification requirements, often leading to turnover. Academic stress, as noted by Ngirande (2021) and Xu & Wang (2023), stems from research, teaching, and administrative pressures and significantly affects job commitment. Stress among auditors, as studied by Yan & Xie (2016), arises from workload intensity, deadlines, and pressure to maintain audit quality. In specialised fields such as cardiovascular nursing, Zaghini et al. (2023) found that occupational stress is exacerbated by high workloads, emotional demands, and organisational constraints, leaving healthcare workers particularly vulnerable. Many studies discussed stress factors, burnout, and satisfaction. Said & El-Shafei (2020) and Ngirande (2021) found that occupational stress negatively impacts job satisfaction, driven by workload and organisational factors, which may reduce job satisfaction and increase intent to leave.

H1: There is a negative relationship between occupational stress (OS) and employee satisfaction (ES).

Burnout Symptoms

Burnout directly results from occupational stress, leading to physical and psychological exhaustion. Hu et al. (2024) and Wang et al. (2015) define burnout as exhaustion, cynicism, and reduced professional efficacy. Johnson (2023) and Kabir et al. (2016) highlight emotional exhaustion, depersonalization, and withdrawal from work as key indicators of burnout. In high-stress professions such as healthcare, Hutton (2022) and Said & El-Shafei (2021) observe that chronic stress leads to emotional detachment and increased absenteeism. Stowe et al. (2022) add that burnout in military healthcare workers often manifests as cognitive overload and emotional exhaustion due to the high-stakes nature of the job. Burnout is also prevalent in academic settings, as noted by Ngirande (2021) and Xu & Wang (2023), leading to decreased job commitment and motivation. Similarly, Yan & Xie (2016) note that burnout among auditors impacts cognitive function and the accuracy of audit assessments. Among cardiovascular nurses, Zaghini et al. (2023) identify burnout symptoms as increased fatigue, psychological distress, and a decline in work-life quality.

Other factors, such as behavioural burnout, may also impact employee satisfaction. Page & Graves (2021) suggested that behavioural symptoms of burnout, such as distancing behaviours and reduced engagement, are associated with lower job satisfaction. Emotional factors are another burnout factor that may contribute to satisfaction. Xu & Wang (2023) and Page & Graves (2021) suggest that a key symptom of burnout negatively impacts job satisfaction, as shown in studies on practitioners and accountants. In the past, studies have shown that emotional burnout is directly linked to dissatisfaction and intentions to leave the profession. Physical symptoms also impact satisfaction, as discussed in past studies. Pham et al. (2022) and Said & El-Shafei (2020) have suggested that Physical fatigue caused by stress and burnout leads to employee dissatisfaction. High physical contributes to dissatisfaction and intent to leave, especially in high-stress professions such as nursing and auditing.

H2: There is a negative relationship between behavioural (BB) symptoms of burnout and employee satisfaction (ES).

H3: There is a negative relationship between the emotional (EB) symptoms of burnout and employee satisfaction (ES).

H4: There is a negative relationship between Physical (PB) symptoms of burnout and employee satisfaction (ES)

RESEARCH METHODOLOGY

Population and Sample

The population for this study is accounting practitioners working in audit or commercial organisations in Malaysia. According to the MIA website, a total of 37500 practitioners are registered under MIA, which suggests

about 391, according to Krejcie and Morgan (1970). Therefore, researchers distributed questionnaires to almost 600 members who registered with MIA, whether working in audit, non-audit, public, or private sector organisations, to avoid non-response bias.

A survey among MIA members was conducted, and questionnaires were sent to 600 randomly selected members. The questionnaire was addressed to the company owner/manager and sent via email or ordinary post (depending on the availability of contact data). Then, the company owner/manager needs to distribute a questionnaire to various accounting, tax, audit, corporate secretaries, or accounting practitioners regarding any related task. Researchers sent reminders to complete the questionnaire via email and once by phone to increase the response rate.

Data Collection and Instrument

Data were collected using Google Forms to measure factors that may contribute to satisfaction among accounting practitioners. At the early data collection stage, researchers sent invitations through email, LinkedIn, or a social media group. It took about four months to receive respondents' feedback for this data collection. The instrument for this research is adopted from Rožman et al. (2019) and comprises five variables totalling 45 items, as stated in Table 1. The respondents indicated their agreement with the listed items using a 5-point Likert-type scale from 1—completely disagree to 5—agree. Table 4 presents the reliability results for five variables. The Cronbach's alpha score for each variable indicates acceptable consistency, as it falls within the 0.710 to 0.876 range. Cronbach's alpha tests showed that the adapted items were consistent and reliable.

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Table 1. Reliability statistics.

Variables	Items	Cronbach Alpha
Employees' satisfaction	8	0.710
Occupational stress	7	0.772
Behavioral symptoms of burnout	8	0.767
Emotional symptoms of burnout	11	0.876
Physical symptoms of burnout	11	0.723

FINDINGS

Respondents' Profile

The largest age groups are 35-44 (32.79%) and 45-54 (32.59%). These two age groups make up 65.38% of 491 respondents, indicating that the majority are middle-aged professionals. Additionally, the fewest respondents are under 25 (11%), which suggests the sample has a few years of experience, likely in mid-level or senior positions.

According to gender results, 54.79% of respondents are male and 45.21% are female, indicating a slightly male-dominated sample. Regarding experience, most respondents have 6-10 years (42.97%) or 11-20 years (32.79%), with a combined total of 75.76% well-established in their accounting careers. Only a small percentage have less than 1 year (11%) or more than 20 years (0.61%) of experience, representing more experienced professionals than beginners or those nearing retirement. 44.4% of respondents hold a Bachelor's degree, which is the most common level of education in this group. A significant portion also holds Master's degrees (22.2%) or Professional qualifications (e.g., CPA, ACCA) (11.81%). This result indicated that respondents are highly educated, which is typical in accounting and finance-related professions. Most respondents work in a government/non-profit organization (43.99%), followed by the private sector (corporate accounting) at 33.4% and public accounting firms at 22.4%. Senior accountants from respondents accounted for the most in this survey, with 33.2% of the sample in this role. The finding is followed by partners/owners at 21.79% and consultants at 21.59%. This result indicates that the sample consists mainly of experienced professionals at mid-to-senior levels. Additionally, entry-level accountants represent 11.41% of junior accountants.

Regarding working hours, 43.99% of respondents work fewer than 40 hours per week, indicating that most work full-time. However, 34.01% of respondents work between 40-50 hours with extended hours, especially in more senior roles. A smaller group works 51-60 hours (21.79%), and only 0.2% of respondents work more than 60 hours. Regarding work-life balance, the majority of respondents reported it was either "good" (43.58%) or "fair" (34.42%), suggesting many feel they have a reasonable balance between work and personal life. However, 11.41% rate their work-life balance as "excellent," while 10.59% rate it as "poor," suggesting that few respondents struggle with it.

Preliminary Analysis

The collinearity statistics of the variables in this study, based on the tolerance values, are all greater than 0.10; there is no violation of the multicollinearity assumption, as Pallant (2020) suggested in Table 2. The VIF values also support the finding. According to George and Mallery (2019), skewness and kurtosis values between +2.0 and -2.0 are, in many cases, acceptable and considered normal distribution, as shown in Table 3. Therefore, all variables in this study are considered normally distributed.

Table 2: The Collinearity Studies

Variables	Tolerance	VIF
Satisfaction (Constant)		
Occupational Stress	0.946	1.057
Behavioral burnout	0.619	1.617
Emotional burnout	0.318	3.144
Physical burnout	0.341	2.935

Table 3: The Skewness and Kurtosis

Variables	Skewness	Kurtosis
Satisfaction (Constant)		
Occupational Stress	-1.516	2.000

Behavioral	-0.453	1.715
Emotional	-0.836	0.507
Physical	0.420	-0.790

Multiple Regression

Table 4 summarises the multiple regression results and the overall fit statistics. In the table, the R2 value shows that the variation in physical burnout, occupational stress, behavioural burnout, and emotional burnout explains 54.28% of the variation in employees' satisfaction. Table 5 presents the F-test for overall significance, indicating whether the regression model provides a better fit than a model with no independent variables. A F-value (144.274) and a significance level (<0.001) indicate that physical burnout, occupational stress, behavioural burnout, and emotional burnout significantly predict satisfaction

Table 4. Summary.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.737a	0.5428	0.5391	0.2584

a. Predictors: (Constant), Physical, Occupational Stress, Behavioral, Emotional

b. Dependent Variable: Satisfaction

Table 5. ANOVA.

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	38.539	4.000	9.635	144.274	<.001b
	Residual	32.455	486.000	0.067		
	Total	70.994	490			

a. Dependent Variable: Satisfaction

b. Predictors: (Constant), physical, occupational stress, behavioral, emotional

Table 6. Coefficient.

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Hypotheses
		B	Std. Error	Beta			
1	(Constant)	2.029	0.168		12.105	0.000	

	Occupational stress	-0.379	0.031	-0.380	-12.060	0.000	Accept
	Behavioral	0.311	0.037	0.328	8.420	0.000	Reject
	Emotional	0.556	0.061	0.498	9.162	0.000	Reject
	Physical	-0.095	0.041	-0.121	-2.294	0.022	Accept

a. Dependent Variable: Satisfaction

First, this study shows a negative relationship between occupational stress and satisfaction (-0.379, $p=0.000$) in Table 6. This result suggests that an increase in occupational stress will lead to decreases in employee satisfaction. Occupational stress may involve factors such as excessive workload, unclear job roles, and a lack of managerial support. Therefore, this factor may hinder employees' ability to perform their jobs effectively. Hence, H1 is accepted. Second, this study shows a positive relationship between behavioural burnout and satisfaction ($r=0.311$, $p=0.000$), indicating that greater positive behavioural engagement is associated with higher satisfaction. These results suggest that addressing behavioural symptoms of burnout can enhance satisfaction. This positive relationship means that the capability mechanism to cope with burnout, such as proactive problem-solving or seeking social support, may improve satisfaction. Therefore, H2 is rejected. Third, this study shows a positive relationship between emotional burnout and satisfaction (0.556, $p=0.000$), suggesting that mitigating emotional burnout could lead to improved satisfaction levels. The strong positive relationship indicates that efforts to support emotional well-being, such as counselling, fostering a culture of empathy, and ensuring work-life balance, can profoundly impact satisfaction. Therefore, H3 is rejected. Fourth, this study shows a negative relationship between physical burnout and satisfaction (-0.095, $p=0.022$). This finding indicates that as physical symptoms of burnout increase, satisfaction decreases. Additionally, employees experiencing physical burnout may require time off or health-related interventions to recover. Therefore, H4 is accepted.

CONCLUSIONS, LIMITATIONS AND FUTURE RESEARCH

This study examined the impact of occupational stress, behavioural and emotional symptoms of burnout, and physical symptoms of burnout on employee satisfaction in an accounting context, summarised in Table 7. The insights garnered suggest that high workload, unclear job roles, and a lack of managerial support can significantly diminish satisfaction. Similarly, although less pronounced, physical burnout also contributes to lower satisfaction, highlighting the need for health and wellness interventions. Therefore, accounting education should emphasise skills such as stress management, emotional intelligence, and resilience-building strategies to help future accountants cope with workplace pressures.

The positive influence of behavioural burnout suggests that employees who engage in proactive coping mechanisms, such as problem-solving and social support, may experience higher satisfaction. Likewise, the strong positive relationship between emotional burnout and satisfaction emphasises the importance of initiatives to promote emotional well-being, such as counselling services and work-life balance policies. Since emotional and behavioural engagement positively affects satisfaction, accounting firms should invest in mental health resources, employee assistance programs, and peer mentoring to foster a supportive work culture.

The study is carried out with limitations. First, the study captures data at a single point in time, which limits the ability to establish causality between burnout factors and employee satisfaction. Second, while relevant to accounting professionals, the study's findings may not be fully generalizable to other industries.

Future research should investigate employees over time to assess how changes in occupational stress and burnout influence satisfaction and job performance in the long run for accounting practitioners. Further studies could

examine whether burnout factors differ among accountants in audit, tax, management accounting, and financial reporting roles to provide tailored workplace solutions.

Table 7 Summary

	Sig.	Beta	Result
H1: There is a negative relationship between occupational stress (OS) and employee satisfaction (ES).	0.000	-0.379	Accept
H2: There is a negative relationship between behavioral (BB) symptoms of burnout and employee satisfaction (ES).	0.000	0.311	Reject
H3: There is a negative relationship between the emotional (EB) symptoms of burnout and employee satisfaction (ES).	0.000	0.556	Reject
H4: There is a significant negative relationship between physical (PB) symptoms of burnout and employee satisfaction (ES).	0.022	-0.095	Accept

ACKNOWLEDGEMENTS

We extend our sincere appreciation to Universiti Tenaga Nasional and Universiti Malaysia Sabah for their invaluable support. We also acknowledge the efforts of our dedicated data collectors and thank the proofreaders for their meticulous review and contribution to the enhancement of this research. This manuscript has also undergone editor proofreading, as well as checking for grammar and sentence structure using AI-powered tools (Grammarly), to enhance clarity, coherence, and readability.

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