Accounting Horizons
Vol. 26, No. 4
2012
pp. 707–723

American Accounting Association
DOI: 10.2308/acch-50181

The Auditor-Audit Firm Relationship and Its Effect on Burnout and Turnover Intention

David N. Herda and James J. Lavelle

SYNOPSIS: Auditor burnout is an important issue in public accounting, as burnout has negative consequences for both the auditor and the audit firm. We examine how social-exchange relationships between auditors and their firm affect auditor burnout and turnover intention. Using a sample of 204 auditors at two accounting firms, we find that perceived fair treatment by the firm predicts perceived support from the firm, and perceived support predicts auditor commitment to the firm. We find that commitment is negatively related to auditor burnout and turnover intention and burnout is positively related to turnover intention. We also find that perceived firm fairness is directly associated with reduced levels of auditor burnout and turnover intention. The results underscore the important role that organizational fairness plays in engendering a social-exchange relationship between auditors and their firm, leading to reduced levels of burnout and turnover intention, benefitting both the auditor and the firm.

Keywords: burnout; emotional exhaustion; turnover; commitment; fairness.

Data Availability: Please contact the first author.

INTRODUCTION

Burnout (as captured in the emotional exhaustion component) is common among auditors. Audit firms are known for their busy season and the industry has been historically associated with high turnover rates (Fogarty and Uliss 2000). Auditing has always been a high-stress profession. Demanding deadlines, limited time for personal life, and passing the CPA exam are challenges auditors routinely deal with (PricewaterhouseCoopers 2004). In recent years, firms have conducted major layoffs in response to a slowing economy and off-shored portions of external audit work overseas (Whitehouse 2008; 2009; Daugherty and Dickins 2009). Auditors have seen smaller raises and higher billable hour targets. These issues and challenges can take their toll on auditors and result in feelings of emotional exhaustion. The purpose of this study is to

David N. Herda is an Assistant Professor at North Dakota State University and James J. Lavelle is an Associate Professor at The University of Texas at Arlington.

We thank Dana Hermanson (editor), two anonymous reviewers, William Bowlin, and Bonnie Klamm for their helpful comments and suggestions. We also thank the two public accounting firms that participated in this research. Professor Herda thanks Ronald Johnson and the College of Business at North Dakota State University for its financial support.

Submitted: December 2011
Accepted: April 2012
Published Online: April 2012
Corresponding author: David Herda
Email: david.herda@ndsu.edu

المنارة للاستشارات
www.

examine the role that the auditor-audit firm relationship may play in reducing burnout and turnover intention.

Prior research finds burnout to be associated with an array of negative outcomes for both individuals and organizations including absenteeism, poor job performance, reduced citizenship behavior, and increased turnover intention (Saxton et al. 1991; Cropanzano et al. 2003). In the accounting literature, burnout has been found to predict increased turnover intention, poor job performance, and lower levels of job satisfaction (Jones et al. 2010). Given the severe consequences of burnout for both individual auditors and accounting firms, it is important to study what can be done to prevent it.

This is the first study we are aware of to investigate auditors' relationship with their firm and its effect on burnout. Our sample consists of 204 auditors at two accounting firms in the U.S. One is a large national firm and the other is a large regional firm. We draw from social-exchange theory and hypothesize that fair treatment by the firm will engender a social-exchange relationship between auditors and their firm resulting in a lower degree of auditor burnout and turnover intention. Specifically, we predict that perceived fairness on the part of the audit firm will lead to perceived support from the firm, perceived firm support will lead to auditor commitment to the firm, and firm commitment will result in lower levels of burnout and turnover intention. In addition, we predict that burnout will be positively related to turnover intention. Finally, we predict that perceived firm fairness will be directly associated with reduced levels of auditor burnout and turnover intention. The results provide support for each of our hypotheses. We contribute to the literature on burnout by emphasizing the importance of the auditor-firm relationship and demonstrating that high-quality relationships lead to lower levels of auditor burnout and turnover intention.

The remainder of this paper is structured as follows. The first section develops the hypotheses by discussing relevant research from the organizational behavior and accounting literatures on burnout, turnover intention, and commitment. The design of the survey that we conducted is presented in the second section, followed by a discussion of the results from the tests of the hypotheses in the third section. Finally, we conclude with an overview of the findings and a discussion of the study's limitations and practical implications for public accounting firms.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

This section is organized as follows. First, we discuss prior research on burnout. Next, we discuss the auditor-audit firm relationship and social-exchange theory that provides the theoretical basis for this study. We then develop our hypotheses examining how social-exchange relationships and perceived firm fairness may impact auditor burnout and turnover intention.

Burnout

Burnout has been studied extensively in a variety of literatures (Lee and Ashforth 1993). Burnout comes about when individuals reach a state of emotional and physical exhaustion (Jackson et al. 1986). In Maslach's (1982) original framework, burnout contained three separate dimensions: emotional exhaustion, reduced personal accomplishment, and depersonalization. Emotional exhaustion is characterized by a lack of energy and a feeling that emotional resources are used up; reduced personal accomplishment relates to low motivation and self-esteem; and depersonalization refers to detachment and an emotional callousness toward others (Cordes and Dougherty 1993). Emotional exhaustion is considered to be the most critical dimension of burnout (Sweeney and Summers 2002) and has emerged as a central variable for understanding burnout (Cropanzano et al. 2003). Prior empirical work suggests that emotional exhaustion exhibits stronger relationships to important outcome variables than the other two dimensions (Lee and Ashforth 1993, 1996; Wright and Bonett 1997), and emotional exhaustion best captures the core concept of

American Accounting Association
المنارة للاستشارات

www.

burnout (Shirom 1989). Therefore, we focus on emotional exhaustion and use this term interchangeably with burnout.

Prior research finds burnout to be associated with absenteeism, poor job performance, reduced citizenship behavior, and increased turnover intention (Saxton et al. 1991; Cropanzano et al. 2003). Burnout has also received some appropriate attention in the accounting literature. Audit firms are known for their busy season and the industry has been historically associated with high turnover rates (Fogarty and Uliss 2000). Consequently, studying burnout in an audit firm setting is fitting. Sweeney and Summers (2002) find the escalated workload of busy season to be associated with burnout among accountants working in audit, tax, or consulting at a national firm. Other research in the accounting literature has found burnout to be negatively associated with job satisfaction and job performance, and positively associated with turnover intention (Fogarty et al. 2000; Jones et al. 2010). Almer and Kaplan (2002) find that accountants on flexible work arrangements report lower levels of burnout. While prior studies demonstrate the existence of burnout and a limited set of consequences for the individual, no prior research has considered how firms and their relationship with the professionals could mitigate burnout. We now look to social-exchange theory to better understand this issue.

Social Exchange

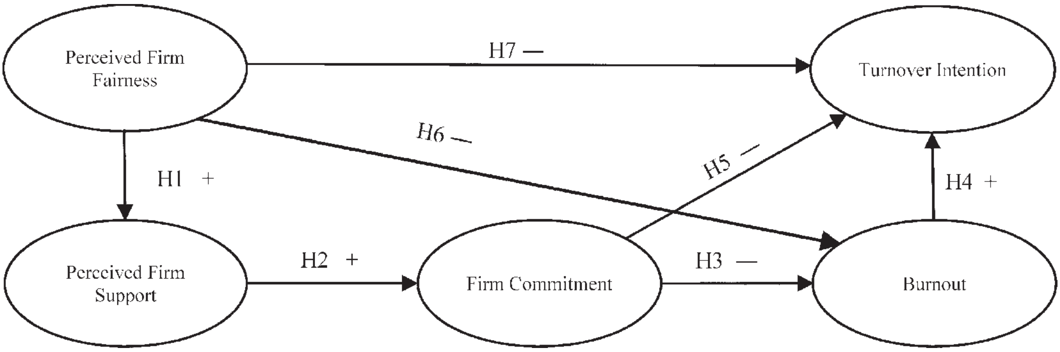
There are several prior studies on the broad topic of the relationship between individuals and firms. A number of these studies have investigated organizational culture and socialization (e.g., Dirsmith and Covaleski 1985; Dirsmith et al. 1997; Fogarty and Dirsmith 2001). For example, Dirsmith and Covaleski (1985) find that nonformal communications and mentoring are involved with firm socialization and instruction as to politics and power within accounting firms. Some of these studies are based (at least in part) on institutional theory. In contrast, the focus of the present study is on perceived firm fairness and how it may engender social-exchange relationships between auditors and firms. Accordingly, social-exchange theory provides the theoretical basis for our research. Prior literature on social-exchange theory states that employees form relationships with various entities in the workplace including their employing organization (Lavelle et al. 2007). Social exchange involves a series of positive interactions that generate relational obligations (Emerson 1976). Social-exchange relationships have been described as subjective, relationship-oriented contracts between employees and organizations characterized by a mutual exchange of socio-emotional benefits (Blau 1964; Van Dyne et al. 1994).

A number of variables have been used in the organizational behavior literature as proxies for the quality of social exchange between employees and their organizations. These variables include perceived organizational support (Moorman et al. 1998), trust (Sitkin and Roth 1993), and organizational commitment (Meyer 1997). We use perceived organizational support and organizational commitment. Perceived organizational support is defined as the extent to which employees perceive that the organization values their contributions and cares about their well-being (Rhoades and Eisenberger 2002). Organizational commitment is defined as "the relative strength of an individual's identification with and involvement in a particular organization" (Mowday et al. 1979, 226). Research suggests that commitment can indicate the extent to which an employee perceives him or herself to be in a high-quality social-exchange relationship with an organization (Meyer 1997; Cropanzano and Mitchell 2005; Lavelle et al. 2009). Perceived organizational support and organizational commitment are discussed further as they relate specifically to our research model below.

The discussion that follows adheres to Figure 1. We first develop the relation between perceived firm fairness and perceived firm support (H1) and the relation between perceived firm support and firm commitment (H2). We then link firm commitment to burnout (H3) and burnout

American Accounting Association

FIGURE 1
Hypothesized Model of Burnout and Turnover Intention



and firm commitment to turnover intention (H4 and H5, respectively). Finally, we fully develop the model by directly linking perceived firm fairness to burnout (H6) and turnover intention (H7).

Perceived Firm Fairness, Perceived Firm Support, and Firm Commitment

Relational models of organizational fairness (e.g., Tyler and Lind 1992) suggest that fair treatment is important to individuals because it conveys a sense of belonging and symbolizes that the firm values and respects the employee. Although studied more extensively in the organizational behavior and applied psychology literatures, several studies in the accounting literature have found perceived fairness (or justice) to be an important predictor of organizational outcomes. For example, Parker and Kohlmeyer (2005) find perceived organizational discrimination to be associated with lower levels of job satisfaction and organizational commitment among 76 public accountants in Canada. Hall and Smith (2009) find procedural justice (i.e., perceived fairness of organizational decision-making process) to be associated with job satisfaction among 260 public accountants in Australia. Sweeney and Quirin (2009) find procedural justice to be negatively related to job insecurity and positively related to job satisfaction among 125 accountants at an aircraft manufacturer whom had recently survived a layoff. The authors also find interactional justice (i.e., perceived fairness of interpersonal treatment by superiors) to be positively associated with procedural justice and job satisfaction and negatively related to job stress and turnover intention.[1]

Research suggests that fair treatment makes possible the development of social-exchange relationships and indicates that employees may hold multiple distinct social-exchange relationships at work (Cropanzano and Mitchell 2005; Lavelle et al. 2007). Coworkers, supervisors, clients, and the firm itself may all serve as distinct social exchange partners for employees and, in order to enhance the predictive ability of social exchange, researchers should specify the specific social-exchange partner of interest and match that target or referent across the constructs under examination (cf. Lavelle et al. 2007). For example, empirical evidence supports the multi-foci

[1] Each of these studies used some measure of perceived fairness (or unfairness), but there is a divergence of measures in the literature. For example, Parker and Kohlmeyer (2005) measured perceived discrimination (e.g., "I believe that my current employer discriminates against me regarding promotion/advancement opportunities"), Hall and Smith (2009) measured procedural justice. Sweeney and Quirin (2009) measured procedural justice and interactional justice. As discussed in a subsequent section, we measured auditors' overall perceptions of firm fairness (e.g., "Overall, I am treated fairly by my accounting firm").

American Accounting Association
المنارة للاستشارات

www.

proposition that employees differentiate between organization-focused and supervisor-focused fairness perceptions and that these foci have differential consequences. Accordingly, researchers suggest that the organization as a whole and the supervisor should be treated as distinct sources of fairness perceptions (e.g., Masterson et al. 2000; Rupp and Cropanzano 2002; Olkkonen and Lipponen 2006).

We focus on the firm as an organization rather than specific supervisors within the firm as auditors may work with many engagement teams and interact with several different supervisors and groups of co-workers, some perhaps perceived as fairer than others. Firms are largely responsible for making important decisions that impact the lives of auditors and auditors likely form perceptions of how fairly the firm is treating them. For example, the various clients and industries that auditors serve, the engagement team members with whom auditors work, the billable hours target for the upcoming year, the formal evaluation and promotion processes, etc. are mostly up to the firm. Consequently, we specify the audit firm as a relevant source of fairness and social-exchange partner for auditors in this research.

Within the context of the auditor-audit firm relationship, how fairly firms are perceived to treat employees (perceived firm fairness) may indicate the degree to which employees feel that the firm cares about their welfare (perceived firm support) and create a sense of emotional attachment to the firm (firm commitment).[2] Although individuals may also be committed to their profession and career (e.g., Blau 1985; Wallace 1995), we focus on organizational commitment because this study centers on the auditor-audit firm relationship. Consistent with this outlook, Lavelle et al.'s (2007) Target Similarity Model contends that organizational fairness leads to a two-phase social-exchange relationship between the individual and the firm, indicated by perceived support (phase one) followed by commitment (phase two). Empirical research supports these linkages (Masterson et al. 2000; Liden et al. 2003; Herda and Lavelle 2011). Extant studies find a positive relationship between organizational fairness and perceived organizational support (Moorman et al. 1998; Rhoades et al. 2001; Rhoades and Eisenberger 2002; Herda and Lavelle 2011). Consequently, we hypothesize that:

H1: Perceived firm fairness will be positively related to perceived firm support.

Employees that feel supported by their firm may feel obligated to reciprocate that support in the form of commitment to the firm (Lavelle et al. 2007). Empirical studies find a positive relationship between perceived organizational support and organizational commitment (Eisenberger et al. 1990; Shore and Wayne 1993; Masterson et al. 2000; Rhoades and Eisenberger 2002; Liden et al. 2003; Herda and Lavelle 2011). Specifically, Eisenberger et al. (1990) found that perceived organizational support predicted organizational commitment using longitudinal data but the opposite (commitment predicting perceived support) did not occur. These findings suggest that auditor perceptions of support from the firm will predict auditor commitment to the firm. Based on the above literature, we hypothesize that:

H2: Perceived firm support will be positively related to firm commitment.

Firm Commitment, Burnout, and Turnover Intention

Research suggests that commitment can be viewed as an attitudinal indicator of a high-quality social-exchange relationship between an employee and firm (Cropanzano and Mitchell 2005). There

[2] We consider commitment in this paper to be affective commitment that is commitment based on attachment and affiliation (O'Reilly and Chatman 1986). Affective commitment is the most widely studied form of commitment (Lavelle et al. 2009).

American Accounting Association

www.

is a growing body of research examining the relationship between commitment and outcomes such as stress and work-family conflict. There is some disagreement on the effect of affective commitment on these outcomes. Some researchers argue that commitment can buffer the negative impact of work stressors on employee well-being while others suggest that committed employees may experience more negative reactions to such stressors than those who are less committed (cf. Meyer et al. 2002).

Several studies and meta-analyses find organizational commitment to be negatively associated with burnout (e.g., Jackson et al. 1987; Leiter and Maslach 1988; Lee and Ashforth 1996; Cropanzano et al. 2003).[3] For example, in a meta-analysis, Meyer et al. (2002) find affective commitment to be related to employee health and well-being (which includes studies on burnout). They interpret their results to suggest that affective commitment has benefits for employees as well as for organizations. It is plausible to reason that auditors who feel more emotionally attached to their firm (i.e., higher affective commitment) will experience less emotional exhaustion from their work. Based on this reasoning and results from prior literature, we hypothesize that:

H3: Firm commitment will be negatively related to burnout.

Prior accounting research finds one of the consequences of burnout to be increased turnover intention (Fogarty et al. 2000; Jones et al. 2010). Research in the organizational literature also supports a positive relationship between burnout and turnover intention (e.g., Cropanzano et al. 2003). Burned-out auditors tend to view their firm in adversarial terms and will likely seek permanent avoidance by seeking employment elsewhere (Maslach 1982; Fogarty et al. 2000). Emotionally exhausted workers are likely to withdraw from the work environment (Westman and Eden 1997). Consequently, we hypothesize that:

H4: Burnout will be positively related to turnover intention.

Parker and Kohlmeyer (2005) find a negative relationship between organizational commitment and turnover intention among 76 accountants at large firms in Canada. Donnelly et al. (2003) also find a negative relationship between organizational commitment and turnover intention among 106 auditors at large and small accounting firms. Research in the organizational behavior literature also indicates that organizational commitment is negatively related to turnover intention (e.g., Blau 1985; Somers 1995; Lum et al. 1998). This suggests that auditors who are psychologically attached to their firm are less likely to leave. Based on this reasoning and the above literature, we hypothesize that:

H5: Firm commitment will be negatively related to turnover intention.

Perceived Firm Fairness, Burnout, and Turnover Intention

Prior research from the accounting literature finds role stressors such as role ambiguity and role overload to be positively related to burnout (Fogarty et al. 2000; Sweeney and Summers 2002; Jones et al. 2010). These findings are consistent with prior studies from the organizational literature finding role justice and other fairness measures such as procedural and interpersonal justice to be negatively related to burnout or stress (Zohar 1995; Judge and Colquitt 2004). This literature suggests that organizational fairness can directly affect an individual's burnout or stress level. Accordingly, we hypothesize that:

[3] Some prior studies on the relationship between burnout and commitment utilize burnout as an independent variable and commitment as a dependent variable (e.g., Leiter and Maslach 1988). However, Meyer et al. (2002) depict affective commitment as a predictor variable with employee health and well-being (includes burnout) as an outcome variable in their three-component model of organizational commitment. Consistent with Meyer et al.'s (2002) model, we utilize commitment as a predictor variable and burnout as the outcome.

American Accounting Association
المنارة للاستشارات
www.

H6: Perceived firm fairness will be negatively related to burnout.

Prior studies from the organizational literature find a negative association between procedural justice and turnover intention (Aryee and Chay 2001; Olkkonen and Lipponen 2006). Zohar (1995) finds role justice to be negatively related to turnover. Sweeney and Quirin (2009) find interactional justice to be negatively related to turnover intention. Jones et al. (2010) find an association between role stressors and turnover intention among accountants. Individuals who perceive bias may be motivated to pursue employment in other, presumably fairer organizations (Parker and Kohlmeyer 2005). Based on the above, we hypothesize that:

H7: Perceived firm fairness will be negatively related to turnover intention.

METHOD

Sample

Participants are auditors at two public accounting firms in the U.S. One is a large national firm and the other is a large regional firm. The national and regional firms are among the 10 and 25 largest firms in the U.S., respectively (*Accounting Today* 2010). Recruitment emails were sent by the firms at our request. The recruitment email stated that the research was being conducted independent of the firm and included a link to an internet-based survey site that hosted the anonymous survey. Responses were collected in May and June of 2011. Most responses were received in late May and early June with a mean (median) response date of June 5 (June 2). A total of 480 auditors at the staff through partner levels received the email. After one week, second-request emails were sent by the firms at our request. A total of 204 auditors completed the survey resulting in a response rate of 43 percent. The sample consists of 70 staff auditors, 62 seniors, 40 managers, 23 senior managers, and 9 partners.

As self-reports were used to measure all of the variables in this study, we took several steps in survey design to lessen the potential impact of common method variance (Podsakoff et al. 2003). For example, the anonymity of the respondents was protected with the intent of making participants less likely to respond in a socially desirable, acquiescent, or lenient manner. We kept the questions simple and used widely known scales. We also included some reverse-coded questions in an effort to avoid contamination by the consistency motif. The survey items were embedded in a longer survey that included other measures and questions not relevant to the purpose of the present research. Predictors are measures of perceived firm fairness, perceived firm support, and firm commitment with the auditor's audit firm as the agent/target of the constructs. Outcome variables are burnout and turnover intention. Complete scales used for independent and dependent variables are included in Appendix A.

Variable Measurement

To measure perceived firm fairness, we used three items adapted from Ambrose and Schminke's (2009) personal experience items in their measurement of overall justice. These items asked auditors to assess how fairly they are treated by their audit firm. An example of the item format is as follows: "Overall, I am treated fairly by my accounting firm" (1 = strongly disagree, 7 = strongly agree). Although the fairness items used are broad and general, overall justice measures have been found to mediate the relationship between specific justice facets (e.g., distributive, procedural, interpersonal) and outcomes in recent studies (Jones and Martens 2009; Ambrose and Schminke 2009) and, therefore, are suitable for this study. Three items measuring perceived firm support adapted from Lynch et al. (1999) are used in this study. An example item is: "This firm shows very little concern for me" (1 = strongly disagree, 7 = strongly agree [reverse-coded]). Three

American Accounting Association
المنارة للاستشارات
www.

TABLE 1

Descriptive Statistics, Reliabilities, and Correlations (Pearson) among Independent and Dependent Variables
(n = 204)

Variable	Mean	Median	SD	Min.	Max.	1	2	3	4	5
1 Perceived firm fairness	5.36	6.00	1.28	1.00	7.00	(0.96)				
2 Perceived firm support	5.22	5.33	1.33	1.00	7.00	0.83**	(0.90)			
3 Firm commitment	4.81	5.00	1.32	1.00	7.00	0.63**	0.65**	(0.82)		
4 Burnout	4.38	4.67	1.57	1.00	7.00	−0.52**	−0.51**	−0.47**	(0.93)	
5 Turnover intention	2.62	2.00	1.84	1.00	7.00	−0.60**	−0.54**	−0.61**	0.54**	(0.96)

** $p < 0.01$.
Scale reliabilities (Cronbach's α) appear in parentheses on the diagonal.

items measuring firm commitment adapted from Allen and Meyer (1990) are used in this study to assess how committed auditors are to their firm. An example item is: "This firm has a great deal of personal meaning for me" (1 = strongly disagree, 7 = strongly agree).

Burnout was measured using three items from Maslach and Jackson's (1981) emotional exhaustion scale. An example is: "I feel burned out from my work" (1 = strongly disagree, 7 = strongly agree). Turnover intention was measured using two items adapted from Konovsky and Cropanzano (1991) and Shalley et al. (2000). An example is: "It is likely that I will leave my accounting firm in the next 12 months to take a new job" (1 = strongly disagree, 7 = strongly agree).

Confirmatory factor analysis (CFA) described in the subsequent section provides evidence supporting the convergent and discriminant validity of our measures. The Cronbach's alpha coefficients for each construct exceed 0.80, which is considered high internal reliability (Gliner and Morgan 2000). We included two reverse-coded items and their significant factor loadings and the high alpha coefficients for their corresponding constructs indicate that the respondents provided adequate attention to the survey instrument.

RESULTS

Table 1 presents descriptive statistics, reliabilities, and correlations for the independent and dependent variables. As expected, we see that perceived firm fairness is positively correlated with perceived firm support, perceived firm support is positively correlated with firm commitment, perceived firm fairness and firm commitment are negatively correlated with burnout and turnover intention, and burnout is positively correlated with turnover intention.[4]

Structural equation modeling (SEM) is used to test the hypotheses.[5] Our primary analyses consisted of two parts. First, CFA was performed to determine whether the proposed measurement model reached an acceptable fit to the data (Anderson and Gerbing 1988). Once an acceptable measurement model was attained, the partially mediated structural model (Figure 1) was tested and compared against alternative models. Maximum likelihood estimation method in Amos Version

[4] All p-values reported are two-tailed.
[5] Current literature suggests a sample size varying between 100 and 200 cases is adequate for small-to-medium SEM, or between 5 and 10 observations per estimated parameter (Bentler and Chou 1987; Anderson and Gerbing 1988; Hair et al. 2006). Our sample size of 204 and our subjects-to-parameter ratio of 5.82 meet or exceed both of these rules of thumb.

American Accounting Association

www.

TABLE 2

Factor Loadings for the Measurement Model
n = 204

Measured Variable	Unstandardized Factor Loading	SE	Z	Standardized Factor Loading
Perceived firm fairness				
PFF1	1.01	0.03	29.64	0.94***
PFF2	1.03	0.04	28.37	0.93***
PFF3	1.00			0.96***
Perceived firm support				
PFS1	0.98	0.06	15.71	0.87***
PFS2	1.08	0.06	16.77	0.91***
PFS3	1.00			0.84***
Firm commitment				
FC1	0.88	0.09	10.36	0.70***
FC2	1.06	0.09	11.90	0.79***
FC3	1.00			0.83***
Burnout				
B1	0.95	0.05	19.90	0.91***
B2	0.99	0.05	20.30	0.91***
B3	1.00			0.91***
Turnover intention				
TOI1	0.98	0.04	24.38	0.96***
TOI2	1.00			0.95***

*** $p < 0.001$.
Abbreviations for items relate to questions listed in Appendix A.

19.0 (Arbuckle 2010) was used to test the measurement and structural models. Four indices are used to assess the goodness of fit of the models: the goodness of fit index (GFI), the comparative fit index (CFI), the incremental fit index (IFI), and the root mean square error of approximation (RMSEA).[6]

Confirmatory Factor Analysis

The initial test of the measurement model resulted in a good fit to the data (GFI = 0.941; CFI = 0.989; IFI = 0.989; RMSEA = 0.047). As shown in Table 2, all of the loadings of the measured variables on the latent variables are statistically significant ($p < 0.001$). Consequently, all of the latent variables appear to have been effectively measured by their respective indicators.[7]

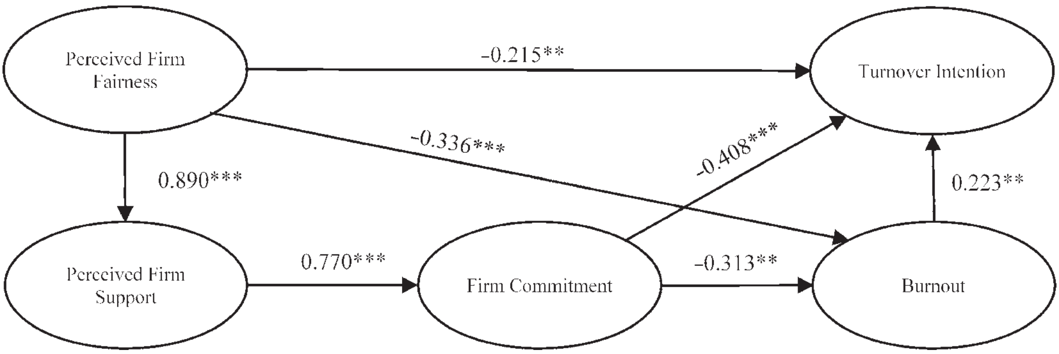
[6] Values greater than 0.90 for GFI, CFI, and IFI and RMSEA values less than 0.10 indicate good model fit (Byrne 1998; Kline 1998).

[7] To further evaluate the distinctiveness of our three independent variables, we followed Anderson and Gerbing's (1988) recommended two-step procedure by conducting a CFA including all of the items making up our measures of perceived firm fairness, perceived firm support, and firm commitment. The three-factor model fit the data well (GFI = 0.974; CFI = 0.998; IFI = 0.998; RMSEA = 0.026). All individual path loadings from an item to its particular latent construct were significant ($p < 0.001$), providing evidence of convergent validity for each scale. To evaluate discriminant validity, we compared the fit of this three-factor model to four alternative models. Fit indices for a one-factor model, a two-factor model where the correlation between the perceived firm fairness and perceived firm support factors was set equal to one, a two-factor model where the correlation between the perceived firm fairness and firm commitment factors was set equal to one, and a two-factor model where the correlation between the perceived firm support and firm commitment factors was set equal to one were all inferior to our measurement model, providing evidence supporting the discriminant validity of our measures.

American Accounting Association

المنارة للاستشارات
www.

FIGURE 2
Standardized Path Coefficients of the Partially Mediated Model



**, *** $p < 0.01$ and $p < 0.001$, respectively.

Structural Model and Tests of Hypotheses

The hypothesized partially mediated structural model (Figure 1) provided a good fit to the data (GFI = 0.935; CFI = 0.988; IFI = 0.988; RMSEA = 0.048) and all path coefficients are significant in the predicted direction. The standardized parameter estimates for the model shown in Figure 2 provide evidence on our hypotheses. H1 predicts that perceived firm fairness will be positively related to perceived firm support. The path coefficient from perceived firm fairness to perceived firm support (0.890; $p < 0.001$) supports H1. H2 predicts that perceived firm support will be positively related to firm commitment. The path coefficient from perceived firm support to firm commitment (0.770; $p < 0.001$) supports H2. H3 predicts that firm commitment will be negatively related to burnout. The negative path coefficient from firm commitment to burnout (–0.313; $p < 0.01$) supports H3. H4 predicts that burnout will be positively related to turnover intention. The path coefficient from burnout to turnover intention (0.223; $p < 0.01$) supports H4. H5 predicts that firm commitment will be negatively related to turnover intention. The negative path coefficient from firm commitment to turnover intention (–0.408; $p < 0.001$) supports H5. H6 predicts that perceived firm fairness will be negatively related to burnout. The negative path coefficient from perceived firm fairness to burnout (–0.336; $p < 0.001$) supports H6. H7 predicts that perceived firm fairness will be negatively related to turnover intention. The negative path coefficient from perceived firm fairness to turnover intention (–0.215; $p < 0.01$) supports H7. The model explains 79 percent of the variance in perceived firm support, 59 percent of the variance in firm commitment, 35 percent of the variance in burnout, and 54 percent of the variance in turnover intention.[8]

Auditor Tenure

Tenure has been found to predict organizational commitment (e.g., Blau 1985; Gregersen and Black 1992) and auditors at higher levels may feel more burned out due to increased responsibilities.[9]

[8] We tested and compared an alternative fully mediated model and an alternative structurally saturated model against the hypothesized partially mediated model. Neither of these alternative models fit the data better than the partially mediated model. As such, we selected the model in Figure 2 as the best fit to the data.

[9] Our sample includes nine partners. As auditor relationships with firms and patterns of burnout may be different for partners relative to other professionals, we also performed the analysis using only auditors at the staff through senior manager levels (n = 195). The results are consistent with the reported results.

American Accounting Association

www.

To control for this, we added auditor tenure with the firm to our partially mediated model as a control variable.[10] The mean (median) auditor tenure is 5.89 (4.00) years. Tenure was positively associated with firm commitment ($p < 0.001$) and weakly positively associated with turnover intention ($p < 0.10$), but was not associated with perceived firm support or burnout. Its inclusion did not alter the results reported in Figure 2.[11]

DISCUSSION AND CONCLUSION

This study examines auditor commitment to their firm and how it affects the level of auditor burnout and turnover intention. Prior research suggests that commitment to an organization is an important determinant of positive individual and organizational outcomes (e.g., Meyer et al. 2002). Prior research also indicates that employee burnout leads to negative consequences for individuals and organizations, such as increased turnover intention. Drawing from social-exchange theory, we hypothesized that perceived fair treatment by the firm would engender a social-exchange relationship between auditors and their firm resulting in a lower degree of auditor burnout. Specifically, we predicted that perceived fairness on the part of the audit firm would lead to perceived support from the firm, perceived firm support would lead to auditor commitment to the firm, and firm commitment would result in lower levels of burnout. We predicted that firm commitment would be negatively related to turnover intention, whereas burnout would be positively related to turnover intention. Finally, we predicted that perceived firm fairness would be negatively related to auditor burnout and turnover intention. The results provide support for each of our hypotheses.

Prior research finds burnout to be associated with several negative outcomes including absenteeism, poor job performance, reduced citizenship behavior, and increased turnover intention (Saxton et al. 1991; Fogarty et al. 2000; Cropanzano et al. 2003; Jones et al. 2010). Likewise, we find burnout to be positively related to turnover intention in this study. Burnout is a significant concern among auditors due to their extensive client-service demands. Given the severe consequences of burnout for both individual auditors and accounting firms, it is important to study what can be done to prevent it. Along these lines, Jones et al. (2010) find healthy lifestyle to be negatively correlated with accountant burnout and Almer and Kaplan (2002) find that accountants on flexible work arrangements report lower levels of burnout. We contribute to this stream of literature by emphasizing the importance of the auditor-audit firm relationship and demonstrating that fair treatment and high-quality relationships lead to lower levels of auditor burnout and turnover intention.

This study has limitations including reliance on self-report data that creates a potential for bias due to common response. However, we designed and administered the survey carefully to minimize these effects and assessed evidence of bias in the data collected. To mitigate the concern of common response bias, we conducted an analysis recommended by Podsakoff et al. (2003) using a model that controlled for the effects of an unmeasured latent methods factor and the results for the tests of hypotheses were consistent with the results reported.

---

[10] Tenure with the audit firm was measured by asking participants to provide the number of years they have been with their accounting firm. We also performed the analysis with a categorical variable representing auditor level (i.e., staff, senior, manager, senior manager, or partner) since auditors may switch firms and the results are consistent with the results reported.

[11] As an additional sensitivity test, we performed the bootstrap procedure recommended by Shrout and Bolger (2002). To conduct the bootstrap, 1,000 bootstrap data samples were created by randomly sampling with replacement from the original data set. None of the bias-corrected 95 percent confidence intervals for the bootstrap estimates included zero and the results are unchanged from the reported results.

American Accounting Association

www.

Next, although our response rate is sufficiently high, to the extent that nonresponders may differ systematically from those who respond, generalizability of the results to that subset of the population may not be appropriate. Also, although turnover intention has been found to be a strong predictor of actual turnover behavior (Mobley 1977; O'Reilly et al. 1991; Arnold and Feldman 1982; Spector 1997), other factors such as alternative job possibilities can also influence turnover (Mobley et al. 1979). Thus, our results may not fully generalize to situations involving actual turnover behavior (cf. Tett and Meyer 1993). In addition, given the "up or out" business model of many audit firms, some degree of actual turnover may potentially be considered desirable for some firms.

Another limitation is that the auditors who participated in this study are with a large national firm or a large regional firm (neither of which is a member of the Big 4) and are mostly from practice offices in the American Midwest or West. To enhance generalizability, future research might include auditors from larger firms and from other geographic areas. This study focuses on auditor perceptions of fairness related to the firm. Future research might examine fairness perceptions relating to auditors' direct supervisors. This may be particularly important when audit staff remain on the same engagement team and work for the same supervisor for extended periods of time. Finally, as our results highlight the importance of fairness perceptions and social-exchange relationships between auditors and firms, future research could further consider how these perceptions and relationships develop.

Our findings have important implications for public accounting firms. Auditor burnout has severe negative consequences for firms such as increased turnover intention, declines in job performance, and lower levels of job satisfaction (Jones et al. 2010). High levels of voluntary turnover and employee absences result in heavy personnel expenditures for the firm such as additional recruiting and training costs. In addition, each time an auditor must be replaced on an engagement team, more time is committed to bring the new auditor up to speed on the client and related issues. Moreover, clients usually prefer consistency in audit team members and too many changes in audit team composition may frustrate clients, leading them to look elsewhere for services. For the firm, this can result in lost clients and revenues.

So much in the auditing profession is outside the control of accounting firms. Firms cannot control a slowing economy and can do little to change the demanding nature of auditing. Auditors often must work long hours. It is the nature of the profession. Auditors must also interact with clients and many client personnel tend to view auditors as nuisances that can interfere with the completion of their normal work tasks and operations (Matthews and Pirie 2000). Consequently, they may treat auditors poorly by making themselves unavailable for meetings, not providing audit requests on a timely basis, and being short and abrupt when interacting with members of the audit team. This is innate to auditing and also mostly outside of the firm's control.

Firms can control how they treat their employees, however, and genuine efforts in this regard likely will have an effect on auditors' fairness perceptions. It is important for firms to use fair procedures when making decisions such as those related to performance evaluations, promotions, paid time off, mentoring, goal setting, training, scheduling, and other organizational issues. Although auditors ultimately decide for themselves whether a firm's decisions are made fairly, there are three broad drivers of procedural fairness: whether employees have input in the decision-making process, how decisions are made and implemented, and how managers behave (cf. Brockner 2006). Firms should solicit and genuinely consider the input of those affected by significant organizational decisions. When making decisions, firms should strive to ensure that appropriate criteria are used and applied consistently across employees. Finally, firms must provide sincere and adequate explanations for why decisions are made while treating employees respectfully and demonstrating concern for their needs and well-being (Brockner 2006). Employing the above guidelines throughout the organization will enhance auditor perceptions of fair treatment on the part of the

American Accounting Association

www.

firm. Such treatment is important as it can lead to a high-quality relationship with the firm, diminishing the potential for auditor burnout and avoiding its negative consequences.

REFERENCES

Accounting Today. 2010. *Top 100 Firms 2010*. Available at: http://www.accountingtoday.com/papers/top-100-firms-2010-53584-1.html

Allen, N. J., and J. P. Meyer. 1990. The measurement and antecedents of affective, continuance, and normative commitment to the organization. *Journal of Occupational Psychology* 63: 1–18.

Almer, E. D., and S. E. Kaplan. 2002. The effects of flexible work arrangements on stressors, burnout, and behavioral job outcomes in public accounting. *Behavioral Research in Accounting* 14: 1–34.

Ambrose, M. L., and M. Schminke. 2009. The role of overall justice judgments in organizational justice research: A test of mediation. *Journal of Applied Psychology* 94 (2): 491–500.

Anderson, J. C., and D. W. Gerbing. 1988. Structural equation modeling in practice: A review and recommended two-step approach. *Psychological Bulletin* 103: 411–423.

Arbuckle, J. L. 2010. *Amos 19.0*. Chicago, IL: SPSS.

Arnold, H. J., and D. C. Feldman. 1982. A multivariate analysis of the determinants of job turnover. *Journal of Applied Psychology* 67: 350–360.

Aryee, S. P., and Y. W. Chay. 2001. Workplace justice, citizenship behavior, and turnover intentions in a union context: Examining the mediating role of perceived union support and union instrumentality. *Journal of Applied Psychology* 86 (1): 154–160.

Bentler, P. M., and C. P. Chou. 1987. Practical issues in structural modeling. *Sociological Methods and Research* 16 (1): 78–117.

Blau, G. J. 1985. The measurement and prediction of career commitment. *Journal of Occupational Psychology* 58: 277–288.

Blau, P. M. 1964. *Exchange and Power in Social Life*. New York, NY: John Wiley.

Brockner, J. 2006. Why it's so hard to be fair. *Harvard Business Review* 84 (3): 122–129.

Byrne, B. M. 1998. *Structural Equation Modeling with LISREL, Prelis, and Simplis: Basic Concepts, Applications, and Programming*. Mahwah, NJ: L. Erlbaum Associates.

Cordes, C. L., and T. W. Dougherty. 1993. A review and integration of research on job burnout. *Academy of Management Review* 18: 621–656.

Cropanzano, R., and M. Mitchell. 2005. Social-exchange theory: An interdisciplinary review. *Journal of Management* 31: 874–900.

Cropanzano, R., D. E. Rupp, and Z. S. Byrne. 2003. The relationship between emotional exhaustion to work attitudes, job performance, and organizational citizenship behaviors. *Journal of Applied Psychology* 88 (1): 160–169.

Daugherty, B., and D. Dickins. 2009. Offshoring the independent audit function. *CPA Journal* 79 (1): 60–65.

Dirsmith, M. W., and M. A. Covaleski. 1985. Informal communications, nonformal communications, and mentoring in public accounting firms. *Accounting, Organizations and Society* 10 (2): 149–169.

Dirsmith, M. W., J. B. Heian, and M. A. Covaleski. 1997. Structure and agency in an institutionalized setting: The application and social transformation of control in the Big Six. *Accounting, Organizations and Society* 22 (1): 1–27.

Donnelly, D. P., J. J. Quirin, and D. O'Bryan. 2003. Auditor acceptance of dysfunctional audit behavior: An explanatory model using auditors' personal characteristics. *Behavioral Research In Accounting* 15: 87–110.

Eisenberger, R., P. P. Fasolo, and V. Davis-LaMastro. 1990. Perceived organizational support and employee diligence, commitment, and innovation. *Journal of Applied Psychology* 75: 51–59.

Emerson, R. M. 1976. Social-exchange theory. *Annual Review of Sociology* 2: 335–362.

Fogarty, T. J., and M. W. Dirsmith. 2001. Organizational socialization as instrument and symbol: An extended institutional theory perspective. *Human Resource Development Quarterly* 12 (3): 247–266.

American Accounting Association
المنارة للاستشارات
www.

Fogarty, T. J., S. Jagdip, K. R. Gary, and K. M. Ronald. 2000. Antecedents and consequences of burnout in accounting: Beyond the role stress model. *Behavioral Research In Accounting* 12: 31–68.

Fogarty, T. J., and B. Uliss. 2000. Auditor work and its outcomes: An application of the job characteristics model to large public accounting firms. *Advances in Accounting Behavioral Research* 3: 37–68.

Gliner, J. A., and G. A. Morgan. 2000. *Research Methods in Applied Settings: An Integrated Approach to Design and Analysis*. Mahwah, NJ: Lawrence Erlbaum Associates.

Gregersen, H. B., and J. S. Black. 1992. Antecedents to commitment to a parent company and a foreign operation. *Academy of Management Journal* 1: 65–90.

Hair, J. F., W. C. Black, B. J. Babin, R. E. Anderson, and R. L. Tatham. 2006. *Multivariate Data Analysis*. Upper Saddle River, NJ: Prentice Hall.

Hall, M., and D. Smith. 2009. Mentoring and turnover intentions in public accounting firms: A research note. *Accounting, Organizations and Society* 34 (6-7): 695–704.

Herda, D. N., and J. J. Lavelle. 2011. The effects of organizational fairness and commitment on the extent of benefits Big 4 alumni provide their former firm. *Accounting, Organizations and Society* 36 (3): 156–166.

Jackson, S. E., R. L. Schwab, and R. S. Schuler. 1986. Toward an understanding of burnout phenomenon. *Journal of Applied Psychology* 71: 630–640.

Jackson, S. E., J. A. Turner, and A. P. Brief. 1987. Correlates of burnout among public service lawyers. *Journal of Occupational Behavior* 8: 339–349.

Jones, A. III, C. S. Norman, and B. Weir. 2010. Healthy lifestyle as a coping mechanism for role stress in public accounting. *Behavioral Research In Accounting* 22 (1): 21–41.

Jones, D. A., and M. L. Martens. 2009. The mediating role of overall fairness and the moderating role of trust certainty in justice-criteria relationships: The formation and use of fairness heuristics in the workplace. *Journal of Organizational Behavior* 30 (8): 1025–1051.

Judge, T. A., and J. A. Colquitt. 2004. Organizational justice and stress: The mediating role of work-family conflict. *Journal of Applied Psychology* 89 (3): 395–404.

Kline, R. B. 1998. *Principles and Practices of Structural Equation Modeling*. New York, NY: The Guilford Press.

Konovsky, M. A., and R. Cropanzano. 1991. Perceived fairness of employee drug testing as a predictor of employee attitudes and job performance. *Journal of Applied Psychology* 76 (5): 698–707.

Lavelle, J. J., J. Brockner, M. A. Konovsky, K. H. Price, A. B. Henley, A. Taneja, and V. Vinekar. 2009. Commitment, procedural fairness, and organizational citizenship behavior: A multifoci analysis. *Journal of Organizational Behavior* 30: 337–357.

Lavelle, J. J., D. E. Rupp, and J. Brockner. 2007. Taking a multifoci approach to the study of justice, social exchange, and citizenship behavior: The target similarity model. *Journal of Management* 33 (6): 841–866.

Lee, R. T., and B. E. Ashforth. 1993. A further examination of managerial burnout: Toward an integrated model. *Journal of Organizational Behavior* 14: 3–20.

Lee, R. T., and B. E. Ashforth. 1996. A meta-analytic examination of the correlates of the three dimensions of burnout. *Journal of Applied Psychology* 81: 123–133.

Leiter, M. P., and C. Maslach. 1988. The impact of interpersonal environment on burnout and organizational commitment. *Journal of Organizational Behavior* 9: 297–308.

Liden, R. C., S. J. Wayne, M. L. Kraimer, and R. T. Sparrow. 2003. The dual commitments of contingent workers: An examination of contingents' commitment to the agency and the organization. *Journal of Organizational Behavior* 24: 609–625.

Lum, L., J. Kervin, K. Clark, F. Reid, and W. Sirola. 1998. Explaining nursing turnover intent: Job satisfaction, pay satisfaction, or organizational commitment? *Journal of Organizational Behavior* 19 (3): 305–320.

Lynch, P. D., R. Eisenberger, and S. Armeli. 1999. Perceived organizational support: Inferior versus superior performance by wary employees. *Journal of Applied Psychology* 84 (4): 467–483.

Maslach, C. A. 1982. *Burnout: The Cost of Caring*. Englewood Cliffs, NJ: Prentice Hall.

Maslach, C. A., and S. E. Jackson. 1981. The measurement of experienced burnout. *Journal of Occupational Behavior* 2: 99–113.

American Accounting Association

www.

Masterson, S. S., K. Lewis, B. M. Goldman, and M. S. Taylor. 2000. Integrating justice and social exchange: The differing effects of fair procedures and treatment on work relationships. *The Academy of Management Journal* 43 (4): 738–748.
Matthews, D., and J. Pirie. 2000. *The Auditors Talk: An Oral History of a Profession from the 1920s to the Present Day*. New York, NY: Garland.
Meyer, J. P. 1997. Organizational commitment. In *International Review of Industrial and Organizational Psychology*, edited by Cooper, C. L., and I. T. Robertson, 175–228. New York, NY: John Wiley.
Meyer, J. P., D. J. Stanley, L. Herscovitch, and L. Topolnytsky. 2002. Affective, continuance, and normative commitment: A meta-analysis of antecedents, correlates, and consequences. *Journal of Vocational Behavior* 61: 20–52.
Mobley, W. H. 1977. Intermediate linkage in the relationship between job satisfaction and employee turnover. *Journal of Applied Psychology* 62: 237–240.
Mobley, W. H., R. W. Griffeth, H. H. Hand, and B. M. Meglino. 1979. Review and conceptual analysis of the employee turnover process. *Psychological Bulletin* 86: 493–522.
Moorman, R. H., G. L. Blakely, and B. P. Niehoff. 1998. Does perceived organizational support mediate the relationship between procedural justice and organizational citizenship behavior? *Academy of Management Journal* 41: 351–357.
Mowday, R. T., R. M. Steers, and L. W. Porter. 1979. The measurement of organizational commitment. *Journal of Vocational Behavior* 14: 224–247.
O'Reilly, C., and J. Chatman. 1986. Organizational commitment and psychological attachment: The effects of compliance, identification, and internalization on prosocial behavior. *Journal of Applied Psychology* 71: 492–499.
O'Reilly, C., J. Chatman, and D. F. Caldwell. 1991. People and organizational culture: A profile comparison approach to assessing person-organization fit. *Academy of Management Journal* 34: 487–516.
Olkkonen, M.-E., and J. Lipponen. 2006. Relationships between organizational justice, identification with organization and work unit, and group-related outcomes. *Organizational Behavior and Human Decision Processes* 100: 202–215.
Parker, R. J., and J. M. Kohlmeyer III. 2005. Organizational justice and turnover in public accounting firms: A research note. *Accounting, Organizations and Society* 30: 357–369.
Podsakoff, P. M., S. B. MacKenzie, J. Lee, and N. P. Podsakoff. 2003. Common method biases in behavioral research: A critical review of the literature and recommended remedies. *Journal of Applied Psychology* 88 (5): 879–903.
PricewaterhouseCoopers. 2004. *The Value of the PwC Professional Experience: What Employees Gain by Staying Longer at the Firm, and Why They Leave*. Los Angeles, CA: The Center for Effective Organizations, Marshall School of Business, University of Southern California.
Rhoades, L., and R. Eisenberger. 2002. Perceived organizational support: A review of the literature. *Journal of Applied Psychology* 87: 698–714.
Rhoades, L., R. Eisenberger, and S. Armeli, 2001. Affective commitment to the organization: The contribution of perceived organizational support. *Journal of Applied Psychology* 86: 825–836.
Rupp, D. E., and R. Cropanzano. 2002. The mediating effects of social-exchange relationships in predicting workplace outcomes from multifoci organizational justice. *Organizational Behavior and Human Decision Processes* 89: 925–946.
Saxton, M. J., J. S. Phillips, and R. N. Blakeney. 1991. Antecedents and consequences of emotional exhaustion in the airline reservations service sector. *Human Relations* 44 (6): 583–595.
Shalley, C. E., L. L. Gibson, and T. C. Blum. 2000. Matching creativity requirements and the work environment: Effects on satisfaction and intentions to leave. *Academy of Management Journal* 43 (2): 215–223.
Shirom, A. 1989. Burnout in work organizations. In *International Review of Industrial–Organizational Psychology*, edited by Cooper, C. L., and I. Robertson, 25–48. New York, NY: Wiley.
Shore, L. M., and S. J. Wayne. 1993. Commitment and employee behavior: Comparison of affective commitment and continuance commitment with perceived organizational support. *Journal of Applied Psychology* 78: 774–780.

American Accounting Association
المنارة للاستشارات
www.

Shrout, P. E., and N. Bolger. 2002. Mediation in experimental and non-experimental studies: New procedures and recommendations. *Psychological Methods* 7: 422–445.
Sitkin, S. B., and N. L. Roth. 1993. Explaining the limited effectiveness of legalistic "remedies" for trust/distrust. *Organizational Science* 4: 367–392.
Somers, M. J. 1995. Organizational commitment, turnover, and absenteeism: An examination of direct and interaction effects. *Journal of Organizational Behavior* 16: 49–58.
Spector, P. E. 1997. *Job Satisfaction: Application, Assessment, Causes, and Consequence*. Thousand Oaks, CA: Sage.
Sweeney, J. T., and S. L. Summers. 2002. The effect of the busy season workload on public accountants' job burnout. *Behavioral Research in Accounting* 14: 223–245.
Sweeney, J. T., and J. J. Quirin. 2009. Accountants as layoff survivors: A research note. *Accounting, Organizations and Society* 34 (6-7): 787–795.
Tett, R. P., and J. P. Meyer. 1993. Job satisfaction, organizational commitment, turnover intention, and turnover: Path analyses based on meta-analytic findings. *Personnel Psychology* 46 (2): 259–293.
Tyler, T. R., and E. A. Lind. 1992. A relational model of authority in groups. In *Advances in Experimental Social Psychology*, edited by Zanna, M. P., 115–191. San Diego, CA: Academic Press.
Van Dyne, L., J. W. Graham, and R. M. Dienesch. 1994. Organizational citizenship behavior: Construct redefinition, measurement, and validation. *Academy of Management Journal* 37: 765–802.
Wallace, J. E. 1995. Organizational and professional commitment in professional and nonprofessional organizations. *Administrative Science Quarterly* 40 (2): 228–255.
Westman, M., and D. Eden. 1997. Effects of a respite from work on burnout: Vacation relief and fade-out. *Journal of Applied Psychology* 82: 516–527.
Whitehouse, T. 2008. What's behind Big 4 layoffs: Economic woes, SOX. *Compliance Week* 5 (58): 35, 84.
Whitehouse, T. 2009. Offshored external audits expose regulatory issues. *Compliance Week* 6 (63): 26–27, 80.
Wright, T. A., and D. G. Bonett. 1997. The contribution of burnout to work performance. *Journal of Organizational Behavior* 18: 491–499.
Zohar, D. 1995. The justice perception of job stress. *Journal of Organizational Behavior* 16: 487–495.

APPENDIX A
SCALES USED FOR INDEPENDENT AND DEPENDENT VARIABLES[12]

Perceived Firm Fairness

Please indicate the extent to which you agree or disagree with the following statements as they relate to your accounting firm:

1. Overall, I am treated fairly by my accounting firm.
2. In general, I can count on this firm to be fair.
3. In general, the treatment I receive around my firm is fair.

Perceived Firm Support

Please indicate the extent to which you agree or disagree with the following statements as they relate to your accounting firm:

1. This firm strongly considers my goals and values.
2. This firm really cares about my well-being.
3. This firm shows very little concern for me. (R)

[12] The scale for each variable used anchor points, allowing for responses from 1 to 7 (strongly disagree to strongly agree) giving a scale median of 4.

American Accounting Association

www.

Firm Commitment

Please indicate the extent to which you agree or disagree with the following statements as they relate to your accounting firm:

1. I really feel as if this firm's problems are my own.
2. I do not feel "emotionally attached" to this firm. (R)
3. This firm has a great deal of personal meaning for me.

Burnout

Please indicate the extent to which you agree or disagree with the following statements as they relate to your accounting firm:

1. I feel emotionally drained from my work.
2. I feel used up at the end of the day.
3. I feel burned out from my work.

Turnover Intention

Please indicate the extent to which you agree or disagree with the following statements as they relate to your accounting firm:

1. It is likely that I will leave my accounting firm in the next 12 months to take a new job.
2. It is likely that I will make a genuine effort to find a new job with another employer in the next year.

المنارة للاستشارات
www.

Reproduced with permission of the copyright owner. Further reproduction prohibited without permission.

www.manaraa.com