

An Examination of Relationship between Burnout and Job Satisfaction among Turkish Accounting and Finance Academicians

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ABSTRACT

The purpose of this study was to measure the burnout and job satisfaction levels of academicians and to explore the relationships between burnout and job satisfaction among academicians in Turkey. The data were obtained from 160 academicians that have been working in accounting and finance sub-department in Faculties of Economics and Administrative Sciences in 78 public and private universities by using socio-demographic data form, Maslach Burnout Inventory and "Job Satisfaction" scale. In the analysis of data, descriptive statistics (mean and standard deviation), correlation analysis and regression analysis were used. The study results indicated that the general burnout, emotional exhaustion and depersonalization scores increase as "the recognition academics get for good work" satisfaction scores decrease. However, general burnout and burnout subdimensions' scores were found to increase as the "the amount of variety in academics' job" satisfaction scores decrease. And also the emotional exhaustion scores were found to increase as the "academics' salary or rate of pay" satisfaction scores decrease.

Key Words: *Burnout, depersonalization, emotional exhaustion, job satisfaction, personal accomplishment, Turkish academicians*

JEL Categories: *I23, J28, M12*

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Introduction

Burnout is a syndrome of emotional exhaustion, depersonalization and a sense of low personal accomplishment that leads to decreased effectiveness at work. It is a prolonged response to chronic job-related stressors and can be considered as one type of job stress. Burnout term was first used by Freudenberger in 1974. Freudenberger (1974) defined burnout as a state of fatigue and emptiness of physical and mental power, a state of being worn out and he concluded that young social workers who were employed in substance abuse projects could be subject to depression after a few years. In the most widely used definition was done by Maslach (1993) 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". According to Maslach and Jackson (1981), there are three components of burnout: emotional exhaustion, depersonalization and reduced personal accomplishment. Emotional exhaustion is the feeling of fatigue and lack of enthusiasm for work. Depersonalization is the emotional distancing from direct care clients that result in a callous and uncaring attitude toward others. Reduced personal accomplishment is the sense that nothing of value is being done at work by the person. According to Maslach and Jackson (1981), a pattern of emotional overload and subsequent emotional exhaustion is at the core of the burnout syndrome.

Burnout is an important problem in the working life because it has influence on work performance, service quality, turnover, organizational commitment, job satisfaction and stress related health problems. In general, burnout decreases work performance, job satisfaction, organizational commitment and quality of service, and increases absenteeism, low morale, and job turnover (Maslach & Jackson, 1984; Nowack et al., 1985; Schwab et al., 1986; Rocca & Kostanski, 2001; Ing-Chung et al., 2003; Marchiori & Henkin, 2004; Uskun et al., 2005; Toppinen-Tanner et al., 2005; Piko, 2006).

A broad range of professions can experience burnout. Therefore several studies have done research on different occupations such as doctor, nurse, police, teacher, librarian, manager. Burnout also has a special significance in higher education because academicians can susceptible to burnout, because of their relationships with large numbers of students, staff, and administrators. There have been a number of studies published that have examined burnout in academic world. In these studies, a lot of factors were found to be considerable predictors of burnout. Some of these factors are number of students that one must deal with (Lackritz, 2004), level of job satisfaction (Seiler and Pearson, 1984), reward systems (Todd-Mancillas and Johnson, 1987), promotion in occupation (Bilici et al., 1998), level of income/salary (Briscoe, 1984; Bilici et al., 1998), teaching load (Todd-Mancillas and Johnson, 1987), unappreciative students (Todd-Mancillas and Johnson, 1987), budget concerns (Jonhson, 1989), administrative style (Johnson, 1989), communication and environmental problems (Johnson, 1989), job security (University of Plymouth, 2003; Tytherleigh, 2005), time invested in various activities (Lackritz, 2004) and personal characteristics such as age, gender, and marital status (Johnson, 1989; Bilici et al., 1998; Faculty Recruitment & Retention Committee, 1999; Ozdemir et al., 1999; Barut and Kalkan, 2002; Lackritz, 2004; Jaschik, 2005).

Employees in any organization have attitudes about every aspect of an organizational life, such as salary, level of position at work, promotion opportunity, top management, the work they do, reward system, co-workers' behavior, recognition, supervision, and relationships in the work. Some of the most important attitudes within any organization are attitudes related to job satisfaction. Job satisfaction is a general attitude toward the job; the difference between the amount of rewards employees receive and the amount they believe they should receive. A person with a high level of job satisfaction holds positive attitudes towards the job, while a person who is dissatisfied with his or her job holds negative attitudes about the job (Rocca and Kostanski, 2001). The foundation for job satisfaction or job motivation theory was introduced by Maslow with the five-stage hierarchy of human needs, now recognized as the deprivation/gratification proposition. The premise of the deprivation/gratification proposition is that when an individual identifies a need which is not being met, behavior occurs which is directed toward gratifying the need (Castillo et al., 1999).

Job satisfaction can be defined different ways but all definitions agree that it is a multi-dimensional concept. Locke (1976) defined job satisfaction as "a pleasurable or positive emotional state resulting from the appraisal of one's job or job experience". Spector (1985) defined job satisfaction as "an emotional affective response to a job or specific aspect of a job". Wagner & Hollenbeck (1992) defined job satisfaction as "a pleasurable feeling that results from the perception that one's job fulfills or allows for the fulfillment of one's important job values". In brief, job satisfaction can be defined as how much employees like or dislike their work and the extent to which their expectations concerning work have been fulfilled. Researchers have divided job satisfaction into two main categories: general satisfaction and specific satisfaction. General satisfaction, referred to as overall satisfaction, has been defined as an overall evaluation of a person's feeling for his or her job. Specific satisfaction has been defined as an evaluation of various aspects of the job. Examples of such aspects have included working conditions, pay, relationships with other workers and supervisor, organizational policies, and the nature of the job itself (Petty et al., 2005).

Understanding job satisfaction is critical to the success of an organization and most organizations are concerned with their employees' job satisfaction. Because job satisfaction is related to employee motivation, employee morale, employee frustration, work performance, employee absenteeism and turnover. In general, while high job satisfaction contributes to job involvement, organizational commitment, greater quality of life and improved mental and physical health, job dissatisfaction contributes to turnover, absenteeism, labor grievances, lateness, leaving early, labor problems, attempts to organize labor unions and a negative organizational climate (Porter & Steers, 1973; Locke, 1976; Youngblood et. al., 1983; Brown and Peterson 1993; Dahlke, 1996 ; Fisher, 2000; Barak et. al., 2005). Therefore, job satisfaction is an important organizational variable in business life.

Although much of job satisfaction research has focused on employees in the private sector, various studies have also been done to measure job satisfaction of academicians. Job satisfaction level of academicians can show wide variations according to the various

dimensions of their jobs and their demographic characteristics. In other words, the factors that contribute to job satisfaction or dissatisfaction can be divided into two groups: demographic (personal) factors and environmental (organizational and work-related) factors. There are several studies that investigate whether job satisfaction is influenced by demographic factors such as gender, age, tenure, length of service in higher education, and academic rank (Winkler, 1982; Pearson and Seiler, 1983; Hagedorn, 1996; Oshagbemi, 1997a; Oshagbemi, 1998; Oshagbemi, 1999; Oshagbemi, 2000; Bas, 2002; Terpstra and Honoree, 2004; Castillo and Cano, 2004; Stevens, 2005; Koyuncu et. al., 2006; Gautam et. al., 2006). Organizational and work-related variables such as pay, promotion, institution (public or private university), unionization status, job security, number of students or institution size, co-workers' behavior, management and administration, teaching and research-related activities, supervision/supervisor behavior, area of academic discipline, recognition, and relationships have also influence on job satisfaction level of academicians. Several studies have been conducted examining the relationships of different organizational and work related variables and their impact on job satisfaction levels of academicians (Diener, 1984; Satterle, 1988; Oshagbemi, 1997a; Oshagbemi, 1997b; Bas, 2002; Bas and Ardic, 2002; Nelsen, 2003; Terpstra and Honoree, 2004; Stevens, 2005). However, there is not enough empirical data on the possible effects of demographic and organizational variables on the job satisfaction levels of academicians. Therefore this field continues to be a major topic of research interest.

Job satisfaction and burnout are both affective work responses. Job satisfaction and job burnout present a closely linked behaviour, inversely, as job satisfaction increases burnout presents low scores. The results of prior studies have confirmed the hypothesis that high job satisfaction is associated with low burnout (Dolan, 1987; Penn et. al., 1988; Barrick, 1989; Rocca and Konstanski, 2001; Brewer and Clippard, 2002; Sobreques et. al., 2003; Visser et al., 2003; Faragher et. al., 2005; Tsigilis et. al., 2006; Ozyurt et. al., 2006). According to the burnout subscales, job satisfaction is inversely correlated with emotional exhaustion and depersonalization, and positively correlated with personal accomplishment.

The aim of this study is to explore the levels of burnout and job satisfaction among academicians and to investigate the relationship between burnout and job satisfaction. There are a few studies about burnout among Turkish academicians and most of these studies are related to relationship between burnout levels and demographic factors (Bilici et al., 1998; Ozdemir et al., 1999; Barut and Kalkan, 2002). Among these studies, Barut and Kalkan (2002) investigated the relationship between burnout and demographic characteristics among academicians in Ondokuz Mayıs University; Ozdemir et al. (1999) compared the levels of burnout among academicians in two faculties in Cumhuriyet University; Bilici et al. (1998) investigated the association between the level of burnout and demographic factors and depression in five faculties in Karadeniz Technical University. There is also very little data about the satisfaction levels of academicians (Bas, 2002; Bas and Ardic, 2002; Koyuncu et al., 2006). Among these studies, Bas (2002) investigated job satisfaction profiles of academicians and compared satisfaction levels of academicians based on ten different job dimension, and found that academicians enjoy especially for job itself, prestige, academ-

ic environment, supervision/supervisor behavior and co-workers behavior dimensions. Bas and Ardic (2002) investigated the job satisfaction of public and private university academicians and found that private university academicians' job satisfaction level is higher in many respects than that of academicians working at public universities. Koyuncu et. al. (2006) investigated gender differences among academicians based on different variables such as personal demographic and work situation characteristics, job behaviors, work and extra-work satisfactions and psychological well-being, and found that female and male academicians have similar satisfaction levels. As seen, there is not any study that investigates the relationships between burnout and job satisfaction in higher education. Therefore, one of the aims of this study is to address this informational deficiency.

Research Methodology

Population of the study and sample

The population of the study comprised of academicians that have been working in accounting and finance sub-department in Faculties of Economic and Administrative Sciences in 78 public and private universities in Turkey. The questionnaires were sent to 400 academic staff which constitutes the universe of the study through electronic mail. The survey was conducted between May 1, 2006 and July 30, 2006. A total of 160 completed questionnaires were received back, giving a response rate of 40%.

Data instruments

Data were collected using three different questionnaires. The first questionnaire was socio demographic data form which was designed to gather information regarding gender, age, marital status and children number, level of education, academic rank, institution, years in occupation and years in institution. This questionnaire consisted of nine questions. The second questionnaire was the Maslach Burnout Inventory (MBI) which was developed by Maslach and Jackson (1981) for measuring burnout. It consists of 22 items forming three subscales: emotional exhaustion, personal accomplishment and depersonalization. The emotional exhaustion subscale consists of nine items which describe feelings of being emotionally over extended and exhausted by one's work. The five items on the depersonalization subscale describe unfeeling and impersonal responses to co-workers or recipients of services. The personal accomplishment subscale consists of eight items, describing feelings of competence and success about one's achievements. The items are scored on a five-point scale ranging from "never" (0) to "always" (4). High scores on emotional exhaustion and depersonalization, and low scores on personal accomplishment are indicative of burnout. The third questionnaire was "Job Satisfaction Scale" which was developed by Houston et al. (2006) for measuring subjects' job satisfaction level. This scale consists of seven items and is designed to measure seven dimensions of job satisfaction. The frequency scale ranges from 1 (never satisfied) to 5 (strongly satisfied), and a high score reflects high satisfaction.

Table 1. Demographic Characteristics of Respondents

Variables	N	%	Variables	n	%
Gender			Marital Status		
Female	105	66,0	Married	113	71,1
Male	54	34,0	Single	46	28,9
Age			Children Number		
21-30	46	28,9	No	69	43,7
31-40	71	44,7	1	49	31,0
41-50	31	19,5	2	32	20,3
51-60	9	5,7	3	8	5,1
61 or above	2	1,3	4 or more	-	-
Level of Education			Academic Rank		
University	12	7,5	Research Assistant	56	35,2
Master	35	22,0	Lecturer	20	12,6
Doctorate (Ph. D)	112	70,4	Assistant Professor	48	30,2
Institution			Associated Professor	20	12,6
Public University	141	88,7	Professor	15	9,4
Private University	18	11,3			
Years in Institution			Years in Occupation		
Under 1 year	6	3,8	Under 1 year	6	3,8
1-5 years	43	26,9	1-5 years	35	22,0
6-10 years	43	26,9	6-10 years	40	25,2
11-15 years	43	26,9	11-15 years	45	28,3
16-20 years	8	5,0	16-20 years	14	8,8
21 or above	17	10,6	21 or above	19	11,9
Total	159	100,00	Total	159	100,00

As seen Table 1, 66% of the respondents were female and 34% of the respondents were male. According to the age of academicians, 28,9% of the respondents were between 21-30 years, 44,7% of the respondents were between 31-40 years, 19,5% of the respondents were between 41-50 years. Only 1,3% of the respondents were 61 or above years of age. Most of the participants were married (71%). 43,7% of the participants had no any children while 56,3% of the participants had one or more children. According to the level of education, %70,4 of the academicians had Ph.D. degree. According to the academic rank, 35,2% of the respondents were research assistant, 12,6% of the respondents were lecturer, 30,2% of the respondents were assistant professor, 12,4% of the respondent were associated professor and 9,4% of the respondents were professor. While 88,7%

of the participants had worked in a public university, 11,3% of the participants had worked in a private university. According to the years in occupation or tenure, 22% of the participants had been in higher education between 1-5 years, 25,2% of the participants had been in higher education between 6-10 years, 28,3% of the participants had been in higher education between 11-15 years and 11,9% of the participants had been in higher education for more than 20 years. According to the years in institution, percent rates were equal for 1-5 years, 6-10 years and 11-15 years. 15,6% of the participants had been at the institution for more than 15 years.

Burnout and job satisfaction scores of academicians

The means and standard deviations of the general burnout, three burnout subscales and job satisfaction are shown in Table 2. As seen Table 2, five different scores were calculated: general burnout score, emotional exhaustion score, depersonalization score, personal accomplishment score and job satisfaction score. Theoretical minimum - maximum-scores of MBI were 0-88, 0-36, 0-20, 0-32 and 5-35 for general burnout, emotional exhaustion, depersonalization, personal accomplishment and job satisfaction, respectively. The higher mean scores of the emotional exhaustion and depersonalization subscales and lower mean scores on personal accomplishment subscale correspond to greater degrees of burnout. The general burnout scores changed between 7-61, mean score of the general burnout was 24,7 and standard deviations of the general burnout score was 10,25. The mean score on the emotional exhaustion subscale was 10,2 (SD=6,10) for academicians. The mean score on the depersonalization subscale was 2,9 (SD=2,64) for academicians. On the personal accomplishment subscale, the mean score was 11,6 (SD=3,45). The average scores showed that burnout levels of academicians were not high. However the job satisfaction scores changed between 7-33, mean score of the job satisfaction was 23,6 (SD=4,85).

Table 2. Means and Standard Deviations of Burnout Scores

Subscales	N	Item Number	Mean	Std. Deviation	Minimum Score	Maximum Score
Emotional Exhaustion	160	9	10,2000	6,10269	,00	30,00
Depersonalization	160	5	2,9250	2,64349	,00	13,00
Personal Accomplishment	160	8	11,6000	3,44991	5,00	24,00
General Burnout	160	22	24,7250	10,25704	7,00	61,00
Job Satisfaction	159	7	23,5912	4,84600	7,00	33,00

Correlation matrix for general burnout, burnout subscales and job satisfaction is shown in Table 3. There were a positive significant relationship between general burnout and burnout subscales. General burnout was strongly correlated with the level of emotional exhaustion burnout ($r = 0,94$). Also, there were significant intercorrelations among

burnout subscales. The emotional exhaustion had positive and significant correlation with depersonalization ($r=0,66$) and personal accomplishment ($r=0,53$). The relationship between personal accomplishment and depersonalization was significant, but lower ($r=0,30$). Job satisfaction was inversely correlated with general burnout ($r=-0,53$), emotional exhaustion ($r=-0,50$), depersonalization ($r=-0,36$) and personal accomplishment ($r=-0,42$). In Table 3, it is interesting that there was a negative relationship between job satisfaction and personal accomplishment.

Table 3. Correlation Coefficients

Subscales	EE	D	PA	GB	JS
Emotional Exhaustion (EE)	1	,661(**)	,529(**)	,943(**)	-,503(**)
Depersonalization (D)	,661(**)	1	,300(**)	,752(**)	-,356(**)
Personal Accomplishment (PA)	,529(**)	,300(**)	1	,728(**)	-,417(**)
General Burnout (GB)	,943(**)	,752(**)	,728(**)	1	-,532(**)
Job Satisfaction (JS)	-,503(**)	-,356(**)	-,417(**)	-,532(**)	1

** a= 0.01 significant level (Pearson Correlation)

Results of Multi Regression Analysis

The multi regression model below was been formed to test the effect of the job satisfaction on general burnout level and burnout subscales levels of academicians.

$$y = \beta_0 + \beta_1x_1 + \beta_2x_2 + \beta_3x_3 + \beta_4x_4 + \beta_5x_5 + \beta_6x_6 + \beta_7x_7 + e^1$$

* Model explains β_0 = Constant, y = general burnout and burnout subscales, x_1 = Freedom to choose your own method of working, x_2 = The recognition you get for good work, x_3 = The amount of responsibility you are given, x_4 = Your salary or rate of pay, x_5 = Your chance for advancement, x_6 = The amount of variety in your job, x_7 = Now taking everything into consideration, how do you feel about your job as a whole?

Table 4: Results of Regression Model (y= Level of General Burnout)

Variables	Regression Coefficient(B)	Standard error	Coefficient Value(Beta)	t-value	P(two-tailed)
Constant	57,294	3,958		14,476	,000
Freedom to choose your own method of working	-,640	,918	-,060	-,698	,487
The recognition you get for good work	-3,107	,845	-,307	-3,676	,000
The amount of responsibility you are given	-1,287	,770	-,131	-1,672	,097
Your salary or rate of pay	-1,207	,697	-,137	-1,732	,085
Your chance for advancement	,727	,703	,092	1,035	,302
The amount of variety in your job	-3,324	,954	-,287	-3,485	,001
Now taking everything into consideration, how do you feel about your job as a whole?	-,299	,919	-,027	-,325	,745
$R^2 = ,354$ Adjusted $R^2 = ,323$ $F = 11,651$ $P = ,000$ Durbin-Watson = 1,587					

The results of the multiple regression model which dependent variable is general burnout are shown in Table 4. As seen in Table 4, 35,4% of the changes on the level of academics' general burnout was explained by job satisfaction dimensions which we included in the model. F-value was statistically significant ($p < 0,05$). Hence, there was a meaningful relationship between the level of general burnout and academics' job satisfaction variables. When the effect of each independent variable in the model is examined, it can be seen that to express the general burnout level, apart from "the recognition academics get for good work" and "the amount of variety in academics' job", other parameters did not have any meaningfulness of their own ($p < 0,05$). When the beta values are looked at which are standardized coefficient in the table, it is seen that "the recognition academics get for good work" variable affected the level of general burnout in a negative direction with the meaningfulness level of $p < 0,05$ with a powerful beta co-efficiency of -3.107, and "the amount of variety in academics' job" affected the level of general burnout in a negative direction with the beta co-efficiency of -3.324 and the meaningfulness level of $p < 0,05$.

Table 5: Results of Regression Model (y= Level of Emotional Exhaustion)

Variables	Regression Coefficient(B)	Standard error	Coefficient Value(Beta)	t-value	P(two-tailed)
Constant	28,680	2,404		11,929	,000
Freedom to choose your own method of working	-,144	,558	-,023	-,259	,796
The recognition you get for good work	-1,994	,513	-,330	-3,883	,000
The amount of responsibility you are given	-,771	,468	-,131	-1,649	,101
Your salary or rate of pay	-,842	,423	-,160	-1,990	,048
Your chance for advancement	,647	,427	,137	1,517	,131
The amount of variety in your job	-1,869	,579	-,270	-3,225	,002
Now taking everything into consideration, how do you feel about your job as a whole?	-,270	,558	-,041	-,484	,629
$R^2 = ,330$ $Adjusted R^2 = ,298$; $F=10,476$ $P=,000$ $Durbin-Watson=1,649$					

Table 5 shows that 33% of changes on the levels of emotional exhaustion was explained by independent variables which were included in the model. The F value is indicated that there was a non-linear and meaningful relationship between the levels of emotional exhaustion and independent variables ($p < 0,05$). The beta value in Table 5 expressed that “the recognition academics get for good work”, “the amount of variety in academics’ job” and “academics’ salary or rate of pay” affected in a negative direction the levels of emotional exhaustion at meaningfulness level of $p < 0,05$ with the powerful beta co-efficiency such as -1.994, -1.869 and -0.842 by order.

Table 6: Results of Regression Model (y= Level of Depersonalization)

Variables	Regression Coefficient(B)	Standard error	Coefficient Value(Beta)	t-value	P(two-tailed)
Constant	7,719	1,144		6,746	,000
Freedom to choose your own method of working	,068	,265	,025	,256	,798
The recognition you get for good work	-,565	,244	-,217	-2,311	,022
The amount of responsibility you are given	-,436	,223	-,172	-1,959	,052
Your salary or rate of pay	-,221	,201	-,098	-1,096	,275
Your chance for advancement	-,018	,203	-,009	-,088	,930
The amount of variety in your job	-,644	,276	-,216	-2,335	,021
Now taking everything into consideration, how do you feel about your job as a whole?	,368	,266	,129	1,386	,168
$R^2 = ,181$ Adjusted $R^2 = ,143$; $F=4,705$ $P=,000$ Durbin-Watson=1,522					

Table 6 shows the results of the multiple regression model which dependent variable is depersonalization level of academicians. As seen in Table 6, 18,1% of the changes in the levels of depersonalization was explained by used independent variables. Together with this, F value indicated that the established model was statistically meaningful ($p < 0,05$). When beta values which are standardized co-efficiency are looked at in Table 6, it can be seen that “the recognition academics get for good work” and “the amount of variety in academics’ job” were the most important independent variables.

Table 7: Results of Regression Model (y= Level of Personal Accomplishment)

Variables	Regression Coefficient(B)	Standard error	Coefficient Value(Beta)	t-value	P(two-tailed)
Constant	7,719	1,144		6,746	,000
Freedom to choose your own method of working	,068	,265	,025	,256	,798
The recognition you get for good work	-,565	,244	-,217	-2,311	,022
The amount of responsibility you are given	-,436	,223	-,172	-1,959	,052
Your salary or rate of pay	-,221	,201	-,098	-1,096	,275
Your chance for advancement	-,018	,203	-,009	-,088	,930
The amount of variety in your job	-,644	,276	-,216	-2,335	,021
Now taking everything into consideration, how do you feel about your job as a whole?	,368	,266	,129	1,386	,168
$R^2 = ,181$ Adjusted $R^2 = ,143$; $F=4,705$ $P=,000$ Durbin-Watson=1,522					

The results of the multiple regression model which dependent variable is personal accomplishment are shown in Table 7. When Table 7 is examined, it can be seen that 22,6% of the changes related to the level of personal accomplishment was explained by the independent variables which were included in the model. F value showed that the established model was meaningful, in other words, there was a non-linear relationship between dependent variable and independent variables ($p < 0,05$). According to the beta values in the Table 7, “the amount of variety in academics’ job” variable was the most important independent variable.

According to the tables, it is possible to make these evaluations directed towards the relationship between the variables: There was a meaningful relationship between “the recognition academics get for good work” and the two dimensions of burnout which are general burnout and emotional exhaustion, depersonalization. And also it can be said that there was an important relationship between “the amount of variety in academics’ job” variable and all of dependent variables. Also a meaningful relationship was found between “academics’ salary or rate of pay” and the level of emotional exhaustion. In general, the above established four models explained 35,4%, 33%, 18,1%, 22,6% of the changes in general burnout, emotional exhaustion, depersonalization and personal accomplishment, respectively.

Discussion

This study explored the relationships between burnout and job satisfaction among academicians in Turkey. The population for this study comprised of academicians who have been working in accountant and finance sub-department in Faculties of Economics and Administrative Sciences in 78 universities. For the aim of the study, three questionnaires were used (socio-demographic data form, Maslach Burnout Inventory and Job Satisfaction Scale) and these questionnaires sent to 400 academic staff through electronic mail. 160 academicians responded the questionnaires. The response rate was 40%. In the analysis of data, descriptive statistic (mean and standard deviation), correlation analysis and multi regression analysis were used.

According to the means and standard deviations of burnout subscales, levels of burnout of academicians were lower than expected. In our study the mean scores for emotional exhaustion, depersonalization and personal accomplishment were 10,2 (SD=6,10), 2,92 (SD=2,64) and 11,6 (SD=3,45), respectively. Ozdemir et al. (1999) found out that the mean scores on emotional exhaustion were 11,93 (SD=0,84) for academicians in Faculty of Dentistry and 12,78 (SD=0,94) for academicians in Faculty of Economic and Administrative Sciences. They found that the mean scores on depersonalization were 4,11 (SD=0,14) for academicians in Faculty of Dentistry and 5,26 (SD=0,69) for academicians in Faculty of Economic and Administrative Sciences. In their study the mean scores on personal accomplishment were also 21,86 (SD=0,73) and 22 (SD=0,78) for academicians in two faculties. Barut and Kalkan (2002) found that the mean scores on emotional exhaustion, depersonalization and personal accomplishment were 11,80 (SD=6,17), 3,6 (SD=3,44) and 21,7 (SD=4,9), respectively. While the mean score on emotional exhaustion in our study was similar to the results of two studies, the scores on depersonalization and personal accomplishment were lower than the other studies.

Particularly, the level of personal accomplishment was rather low. The low score on personal accomplishment indicated that academicians who have been working in accounting and finance discipline perceived low competence and success about their achievements. The mean score of the job satisfaction was found to be 23,6 (SD=4,85) and it indicated that job satisfaction level of accountant and finance academicians was fair and moderate. In the correlation analysis, it was found that job satisfaction was inversely correlated with general burnout, emotional exhaustion, depersonalization and personal accomplishment. Normally, there should be a positive correlation between job satisfaction and personal accomplishment. But in our study, it was found to be a negative correlation between job satisfaction and personal accomplishment.

The regression model was constituted for determining the relationships between general burnout and subscales and job satisfaction factors. According to the results of this analysis, it was found that there was a meaningful relationship between level of general burnout, emotional exhaustion and depersonalization and "the recognition academics get for good work" satisfaction factor. And this result support the hypothesis that the levels of general burnout, emotional exhaustion and depersonalization increase as the level of

recognition academics get for good work" satisfaction scores decrease. However, in this study the most significant predictor of general burnout and burnout subdimensions was the "the amount of variety in your job" (job itself) satisfaction for academics. The study results are consistent with the other studies in the literature (Castillo et al., 1999; Bas, 2002; Bas and Ardic, 2002; Castillo and Cano, 2004), because job itself is more important for academics than the other job satisfaction factors. The study results indicated that general burnout and burnout subdimensions' scores were found to increase as the level of "the amount of variety in academics' job" satisfaction scores decrease. Also the related finding of the research indicated that the feeling of emotional exhaustion increases as the level of "academics' salary or rate of pay" satisfaction of academics decrease.

Academicians do complex work in an increasingly demanding environment. Universities are the only organizations focused on dual core functions of knowledge creation and knowledge transmission through the processes of research and teaching. But academicians have faced some problems such as heavy teaching loads, unsatisfactory reward structure, high number of students, budget concerns and insufficient research funds, low salaries and long working hours. These factors affect the burnout and job satisfaction levels of academicians. Job satisfaction and burnout are important topics for any organizations, including universities, because of the financial and social effects of job satisfaction and the damaging physical/psychological impacts of burnout. Job satisfaction and burnout are related to employee motivation, work performance, turnover, organizational commitment and stress related health problems. There is an inverse relationship between job satisfaction and burnout. Increasing job satisfaction can be reduced burnout level, or inversely, decreasing burnout level can be increased job satisfaction. Studies have showed that individuals who are satisfied with their jobs contribute to positive organizational outcomes, for example, low turnover, low absenteeism and a high level of commitment to the organization. This is true for universities and academicians. As a consequence, job satisfaction and burnout have critical importance for universities as well as other organizations. Therefore, university administrators should be aware of burnout syndrome and job satisfaction, and they should identify the variables that contribute to job satisfaction (or dissatisfaction) and burnout and they are concerned with ways of improving job satisfaction level of academicians. The studies related to job satisfaction and burnout among academicians can help and guide to university administrators.

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