

CULTURE

Burnout: Five Misconceptions and a Person-Environment Fit Approach to Tackling It

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Considering employees' needs, in addition to their abilities, is critical to addressing burnout.

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Burnout was cited as a **primary culprit** behind the **Great Resignation**. In 2019, the World Health Organization included burnout in the International Classification of Diseases as an **“occupational phenomenon”**. Burnout impacts all occupations, but to varying degrees.

Nurses, physicians, teachers, and social workers are prone to burnout due to their intense involvement with other people (patients, students, children, etc.), which can be emotionally draining. Financial statement auditors, who deal with numbers, internal controls, and misstatement risks, are also prone to burnout because of the sheer intensity of their workload.

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For reference, our research documents that, in 2021, staff- and senior-level auditors (average age: 25.5) from six large U.S. public accounting firms worked an average of 64 hours per week during a busy season that lasted, on average, three months. They reported experiencing even greater burnout than what is typically reported by nurses, physicians, teachers, and social workers.

Burnout not only affects individuals but also society. For example, burnout associated with an occupation can reduce the number of people willing to work in that field. In fact, shortages of accountants and auditors have made headlines of **Wall Street Journal** and **Bloomberg**, representing concerns of increased risk of financial misstatements. These concerns are validated by **research** that documents a burnout effect: when staff- and senior-level auditors work more than 55 hours per week, the likelihood of subsequent financial restatement increases. Restatement happens when financial statements that auditors initially thought to be reliable turned out to be materially misstated. In this case, the social impact of burnout is reduced public trust in the integrity of the capital market.

Five Misconceptions of Burnout

Misconception 1: Burnout is the same as exhaustion.

Burnout is more than exhaustion. The complete burnout syndrome has three dimensions: exhaustion, depersonalization (cynicism), and reduced professional accomplishment (efficacy). Exhaustion refers to feeling emotionally drained. Depersonalization refers to increased mental distance from the job or feeling negative or cynical about the job. Reduced professional accomplishment refers to feeling unable to make an impact or difference. All three dimensions are essential to understanding burnout. Although it is intuitive to equate burnout with exhaustion, leading researchers on burnout (**Leiter and Maslach**) find that depersonalization may be more important than exhaustion in explaining the complete burnout syndrome.

Misconception 2: Burnout either exists or does not exist.

Burnout is not a dichotomous construct, but rather a profile characterized by three continua: exhaustion, depersonalization, and reduced accomplishment. Maslach and Leiter emphasized in their recent **Harvard Business Review article** that there is no arbitrary dividing point between the presence and absence of burnout when using the Maslach Burnout Inventory (MBI) to measure burnout. Worse scores on all three dimensions indicate a profile of burnout at its extreme. Different combinations of the three scores create different profiles of burnout.

Misconception 3: The three burnout dimensions are interchangeable.

The three dimensions have unique properties. For example, **Maslach and Leiter** suggest that exhaustion (and its connection to work overload) does not capture distinct quality of depersonalization and reduced professional accomplishment, which reflect a crisis of meaning or values. Additionally, the three dimensions do not always “move” in the same direction. That is, increased exhaustion does not necessarily imply increased depersonalization or reduced professional accomplishment. For example, a recent MIT Sloan Management Review **article** reports that as lower-level employees increase their ranks in an organization, they experience more exhaustion due to increased responsibilities, but also less depersonalization (less mental distance) as they see themselves more closely integrated with their organization. They are also likely to

experience increased professional accomplishment because the increase in ranks confirms their accomplishment. Thus, burnout is not a single-dimension construct but a profile of three unique dimensions.

Misconception 4: Burnout does not apply to early career employees.

The logic behind this misconception is that burnout takes many years to develop. Early career employees are safe from burnout because they have not had sufficiently long exposure to chronic job stressors.

Although burnout is unlikely to develop overnight, there is no set timing or pace to when and how fast burnout will develop. **A common assumption** is that burnout can develop in a matter of months. Our research finds that early career auditors (average work experience: 2 years) frequently experience burnout. During busy season, they experienced exhaustion almost every week and depersonalization every month. A recent Microsoft work trend index global **survey** also reports that burnout is more prevalent among Gen Z and millennials than among baby boomers. Thus, assuming that burnout does not apply to early career employees is not only wrong but also detrimental to organizations that rely on early career employees to carry out daily tasks.

Misconception 5: Burnout does not apply to jobs whose excessive demands have a well-known end, such as jobs with cyclical periods of long hours.

This is a misconception for several reasons. First, it assumes that job demands are the only cause of burnout. To the contrary, **different models of burnout** suggest many other causes, such as a lack of rewards, insufficient organizational support, and threats of layoff. Second, it does not consider the duration and intensity of job demands that have a well-known end. In fact, **research** documents increased burnout among financial statement auditors after the end of a busy season. The duration of the busy season was approximately 4 months, and the intensity of workload was 63 hours per week. Third, it assumes burnout immediately disappears after excessive job demands end. Recovery from burnout involves deliberate practices of **self-care, being kind to others to reestablish connectedness**, and **regaining a sense of control**. Recovery takes time and can continue even after employees leave the job that has caused burnout. Finally, it assumes that the end of excessive job

demands is permanent and ignores the possibility of recurring demands. For example, accountants work overtime every month-end, every quarter-end, and every year-end to prepare periodic financial statements. Additionally, despite knowing the end date of each busy season, an auditor can have multiple busy seasons in a year, if that auditor has multiple clients that have different year-ends. Thus, organizations should not assume their employees are immune to burnout just because there is a well-known end to a specific workload.

Tackling burnout: A person-environment fit approach

Our research finds that increasing person-environment fit is a promising solution to reducing burnout. Specifically, we compare how demands-abilities (DA) fit and needs-supplies (NS) fit predict burnout, on tasks with little structure, which are often viewed as high **complexity**. In our research, DA fit refers to the match between a job's demands on performing less structured tasks and employees' abilities to handle the complexity associated with less structured tasks. NS fit refers to the match between employees' preferred level of structure in assigned tasks and the amount of structure in tasks supplied by their job.

We find that the degree of mismatch between a job's demands and employees' abilities on task structure does not predict burnout, but the commensurate mismatch between what employees need (i.e., preferred level of structure in the work they do) and what the job supplies predicts burnout. Surprisingly, we find that NS misfit has a bigger impact on burnout than the pandemic and workload, which are well-known predictors of burnout. It is worth noting that the average workload of our participants was 64 hours per week during a 3-month busy season. Thus, organizations should seriously consider NS misfit when tackling burnout.

Our research confirms that excessive job demands are not the only cause of burnout. Although increasing employees' abilities to match excessive job demands is one approach to tackling burnout, this approach has limitations because it implies that only "superheroes" can handle demanding jobs. The approach we suggest is increased

attention from employer-centric job demands to employee-centric needs. By enhancing NS fit for all employees who are superheroes or not, our approach is more inclusive. One way to enhance NS fit is to better match employees' needs, interests, and preferences when assigning tasks to employees, which extends to assigning projects and engagements to employees at the higher level. In their own words, our participants recommended their organizations to consider how to “assist in changing engagements if one wants to” and “put people on clients/industry they like rather than putting them on anything with an opening just to make money”.

Organizations can **enhance NS fit** by creating open dialogs with employees to understand their needs and providing psychological safety to allow employees to express their needs. However, **learning what employees need** is only the first step. Organizations that take burnout seriously should take actions to accommodate employees' needs whenever feasible. Matching tasks with employees based on their preferred amount of task structure, the focus of our research, is only one dimension of job design. Organizations can enhance NS fit on many **other dimensions**, such as control, reward, community, fairness, and values. When it is not feasible to accommodate employees' needs on one job dimension, organizations can consider creating NS fit on other dimensions. Organizations that genuinely care about their employees will think creatively and flexibly about ways to better meet employees' needs. Our person-environment fit approach is not a one-size-fits-all solution for organizations because employees likely have different needs across organizations. However, ongoing dialogs with employees and real efforts to accommodate their needs will put organizations on the right track to addressing burnout.



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