



# Relationship of Leader-Member Exchange on Role Stress and Burnout: A Public Accounting Perspective

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# *The problem of burnout among CPAs*

- ❖ Service-oriented industry
- ❖ Struggle for work-family balance
- ❖ Compressed busy season
- ❖ Firms struggle with voluntary turnover

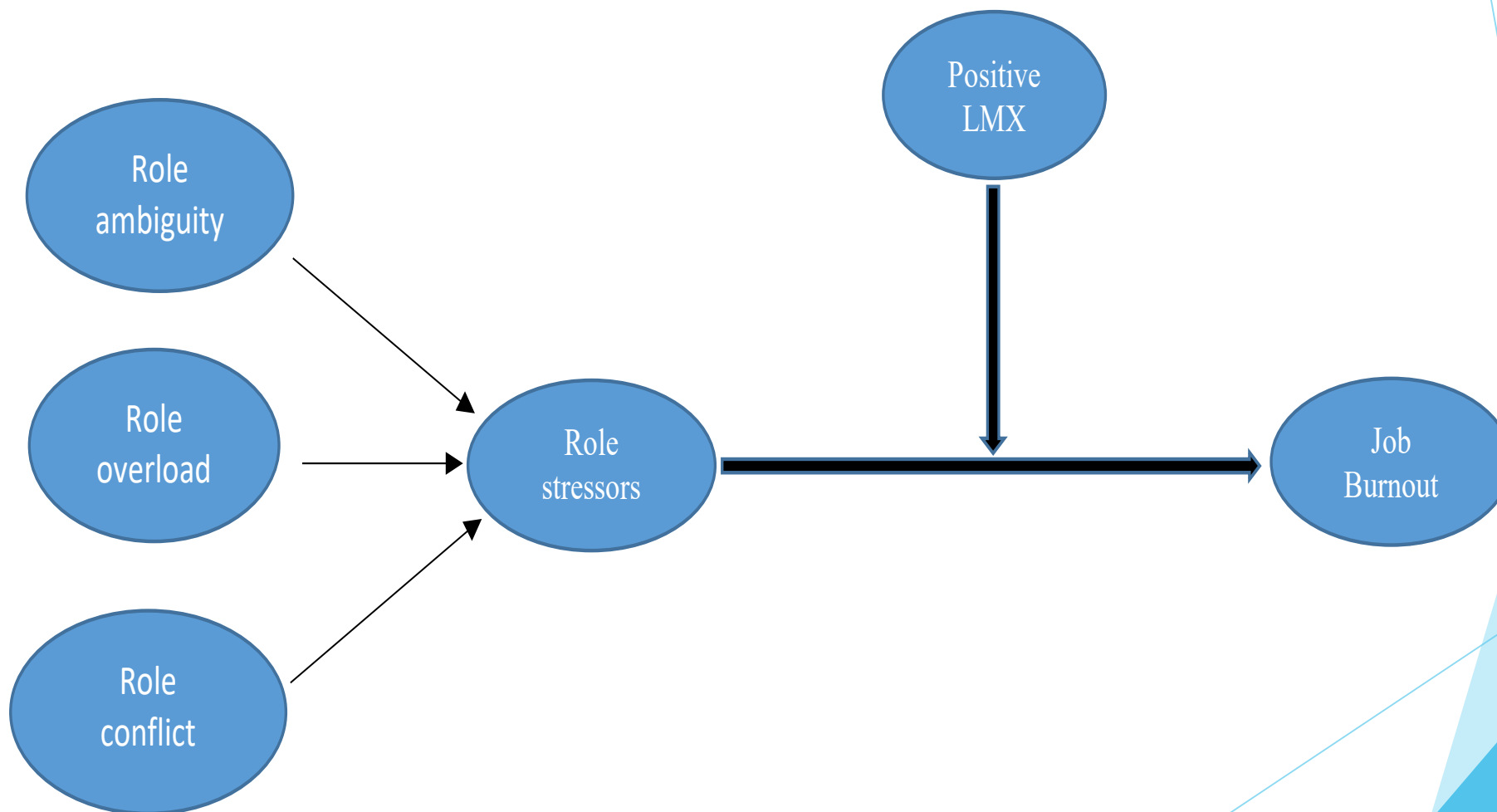


## The Research Question

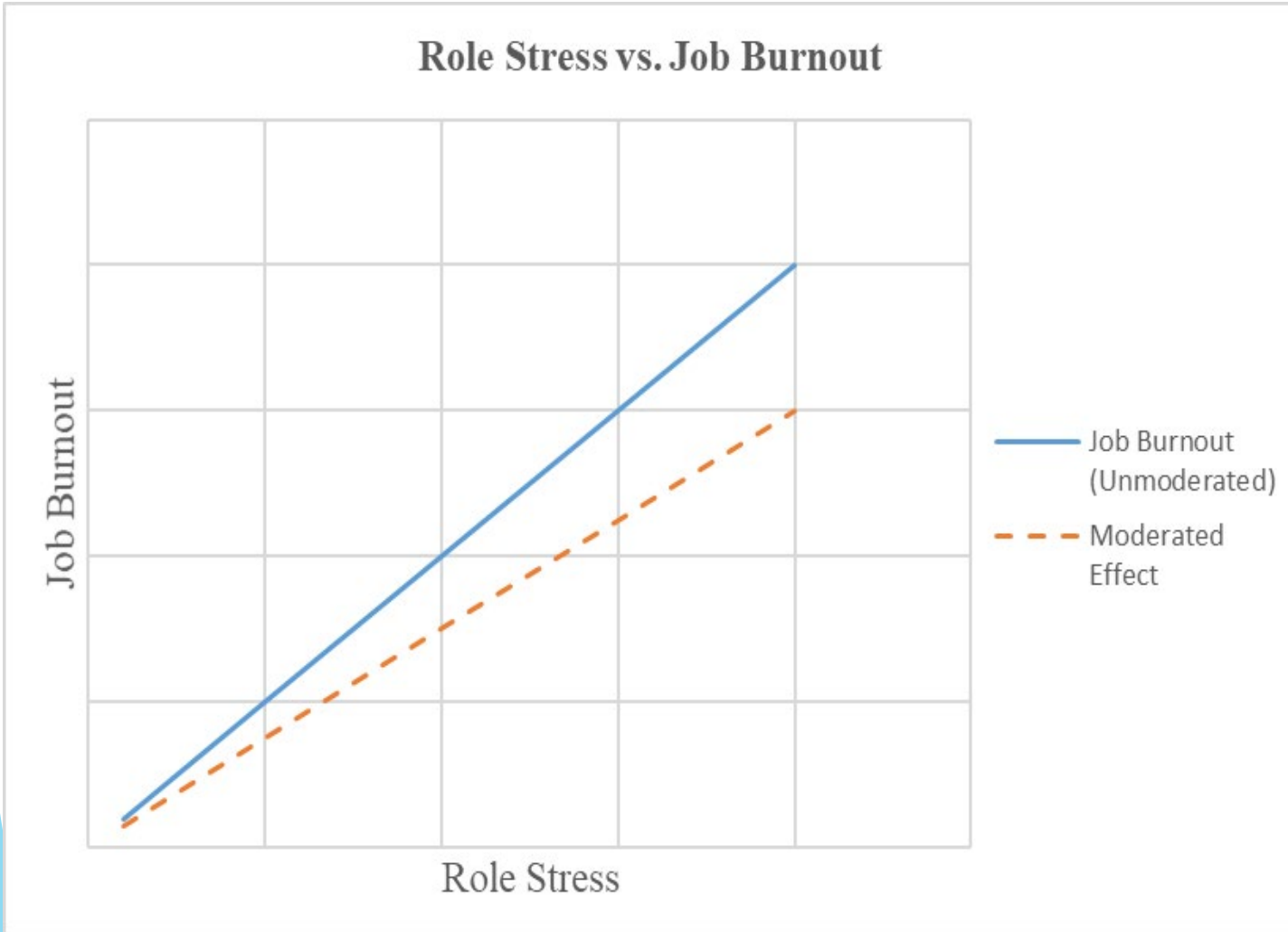
*What is the effect of role stressors moderated by positive leader-member exchange (LMX) on job burnout of millennial certified public accountants?*



# Conceptual Model: Role Stressors, LMX, and Burnout



# The Hypothetical Model



*Hypothesis 1: Increased presence of role stressors will lead to increased existence of job burnout among millennial CPAs.*

*Hypothesis 2: Millennial accountants engaged in high quality LMX relationships with managers will experience lower levels of role stress and subsequent job burnout.*

# The Methodology

- ❖ Pilot study
- ❖ Use of well-proven measurement instruments
- ❖ Online survey “branded” by state accounting societies and distributed to their respective memberships
- ❖ Regression analysis conducted using IBM SPSS
- ❖ Moderating effect of LMX on burnout examined using Baron and Kenny’s causal step approach (1986) and Hayes (2018) PROCESS
- ❖ Demographic variables: Gender, functional area, firm size, and tenure

# Characteristics of Sample (N = 112)

Level in Firm	Number	Percent
Partner	13	12%
Mgr/Sr. Mgr./Director	52	46%
Sr. Accountant	30	27%
Staff/Jr. Accountant	11	10%
Other	6	5%
<b>Functional Area</b>		
Audit	41	37%
Tax	64	57%
IS/Consulting	2	2%
Other	5	4%
Average Years of Exp.	9.63 yrs	
Average Tenure	6.99 yrs	

Firm Size	Number	Percent
Big Four	13	12%
Mid-tier (other national)	52	46%
Local	30	27%
<b>Marital Status</b>		
Single	36	32%
Married	76	68%
<b>Gender</b>		
Female	69	62%
Male	43	38%
Average Age	34 yrs	

# Descriptive Statistics by Demographic Variable



## Role Stress

Current Position	Mean	N	Std. Deviation
Manager/Sr Mgr/Director	3.3342	52	0.70564
Other	3.6148	6	0.74657
Partner	2.8769	13	0.61822
Senior Accountant	3.3733	30	0.66558
Staff/Junior Accountant	3.2949	11	0.75700
Total		112	

Functional Area	Mean	N	Std. Deviation
Audit	3.3057	41	0.70406
IS/Consulting	2.9667	2	0.32998
Other	3.3689	5	0.77771
Tax	3.3063	64	0.71139
Total		112	

Firm Size	Mean	N	Std. Deviation
Big Four	3.4444	6	0.72582
Local	3.1438	55	0.76275
Mid-tier (other national non-Big 4 and regional)	3.4575	51	0.59509
Total		112	

Gender	Mean	N	Std. Deviation
Female	3.3520	69	0.72294
Male	3.2238	43	0.66392
Total		112	

## LMX

Current Position	Mean	N	Std. Deviation
Manager/Sr Mgr/Director	3.5549	52	0.88410
Other	3.0000	6	0.69400
Partner	3.9121	13	0.49328
Senior Accountant	3.4571	30	0.78192
Staff/Junior Accountant	3.1299	11	0.95073
Total		112	

Functional Area	Mean	N	Std. Deviation
Audit	3.4181	41	0.86802
IS/Consulting	3.5000	2	0.30305
Other	3.4286	5	0.91473
Tax	3.5558	64	0.82914
Total		112	

Firm Size	Mean	N	Std. Deviation
Big Four	3.3571	6	1.23800
Local	3.6468	55	0.81365
Mid-tier (other national non-Big 4 and regional)	3.3557	51	0.79507
Total		112	

Gender	Mean	N	Std. Deviation
Female	3.5528	69	0.86026
Male	3.4120	43	0.79491
Total		112	

## Burnout

Current Position	Mean	N	Std. Deviation
Manager/Sr Mgr/Director	3.1496	52	0.73502
Other	3.2222	6	0.52587
Partner	2.9231	13	0.53361
Senior Accountant	3.3148	30	0.60160
Staff/Junior Accountant	3.3636	11	0.59854
Total		112	

Functional Area	Mean	N	Std. Deviation
Audit	3.2791	41	0.64794
IS/Consulting	3.0556	2	0.54997
Other	2.8889	5	0.75768
Tax	3.1649	64	0.66666
Total		112	

Firm Size	Mean	N	Std. Deviation
Big Four	3.3889	6	0.79737
Local	3.0949	55	0.65818
Mid-tier (other national non-Big 4 and regional)	3.2745	51	0.64151
Total		112	

Gender	Mean	N	Std. Deviation
Female	3.1916	69	0.66363
Male	3.1938	43	0.66006
Total		112	



# Descriptive Statistics by Demographic - Burnout Dimensions

Current Position		EE	RPA	DP
Manager/Sr Mgr/Director	Mean	4.1987	2.3718	2.8782
	N	52	52	52
	SD	0.99948	0.77165	0.99460
Other	Mean	4.1667	2.5000	3.0000
	N	6	6	6
	SD	0.69121	0.34960	0.91894
Partner	Mean	3.7949	2.1795	2.7949
	N	13	13	13
	SD	0.88755	0.70205	0.70104
Senior Accountant	Mean	4.4444	2.5444	2.9556
	N	30	30	30
	SD	0.74963	0.77550	0.94172
Staff/Junior Accountant	Mean	4.2424	2.8485	3.0000
	N	11	11	11
	SD	0.76144	0.54495	0.88192
Total	Mean			
	N	112	112	112
	SD			

EE - Emotional exhaustion  
 RPA - Reduced personal accomplishment  
 DP - Depersonalization

Firm Size		EE	RPA	DP
Big Four	Mean	4.4444	2.5556	3.1667
	N	6	6	6
	SD	0.88611	1.18634	0.86281
Local	Mean	4.0242	2.4121	2.8485
	N	55	55	55
	SD	0.98519	0.73413	0.92700
Mid-tier (other national non-Big 4 and regional)	Mean	4.4052	2.4771	2.9412
	N	51	51	51
	SD	0.75222	0.69683	0.93501
Total				
	N	112	112	112

Gender		EE	RPA	DP
Female	Mean	4.2464	2.4493	2.8792
	N	69	69	69
	SD	0.90506	0.69739	0.91817
Male	Mean	4.1783	2.4496	2.9535
	N	43	43	43
	SD	0.88595	0.80961	0.93882
Total				
	N	112	112	112

# Implications

- ❖ Solicit feedback from staff members
- ❖ Utilization of quality circles
- ❖ Formal socialization of firm newcomers
- ❖ Alternative work arrangements
- ❖ Diversify accounting curriculums





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