

The Effects of Unethical Practices on the Burnout Level of Accounting Professionals and an Implementation in Bursa Province*[□]

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Abstract

Burnout, which hinders individuals from performing their professions by complicating both work and social life, is also common in the accounting profession due to factors such as the large number of communication parties, intense work pace, and the mentally demanding nature of the job. Given that burnout experienced by accountants is a significant issue affecting many parties, it is essential to evaluate the factors contributing to this condition. Among these factors are unethical practices encountered in the profession. Accountants frequently face ethical dilemmas due to their responsibilities to various stakeholders. This study, designed to determine the impact of unethical practices on accountants' burnout levels, gathered insights from CPAs via surveys and analyzed them using statistical methods. The analysis revealed that accountants experience a significant decline in personal accomplishment and, to a lesser extent, emotional exhaustion, but do not become desensitized to the profession.

Keywords: Ethics, Fraud, Accounting ethics, Burnout level

JEL Classification: M40, M42

Etik Dışı Uygulamaların Muhasebe Meslek Mensuplarının Tükenmişlik Düzeyine Etkileri ve Bursa İlinde Bir Uygulama

Özet

Gerek iş gerekse sosyal hayatı daha da zorlaştırarak bireyleri mesleklerini icra edemez hale getiren tükenmişlik, iletişimde olduğu tarafların çokluğu, yoğun iş temposu, düşünsel olarak çok dikkat gerektiren bir meslek olması gibi çeşitli etmenler nedeniyle muhasebe mesleğinde de yaygın olarak ortaya çıkmaktadır. Mesleğin yapısı gereği meslek mensuplarının yaşadığı tükenmişlik pek çok tarafı ilgilendiren önemli bir sorun olduğundan bu duruma neden olabilecek faktörlerin değerlendirilmesi gerekmektedir. Bu faktörlerin arasında meslekte karşılaşılan etik dışı uygulamalar da yer almaktadır. Muhasebe meslek mensupları ilişkili olduğu tüm taraflara karşı sorumluluk taşıdığından sürekli etik ikilemlerle karşılaşmaktadırlar. Muhasebe meslek mensuplarının çalışma hayatlarında karşılaştıkları etik dışı uygulamaların tükenmişlik düzeylerine ne ölçüde etki ettiğini tespit etmek amacıyla hazırlanan bu çalışmada SMMM'lerin anket yoluyla görüşleri alınarak istatistiksel yöntemlerle analiz edilmiştir. Analiz sonucunda muhasebe

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meslek mensuplarının karşılaştıkları etik dışı uygulamalar karşısında daha çok kişisel başarılarında azalma yaşadıkları bunu daha düşük seviyede duygusal tükenmenin takip ettiği ancak mesleğe karşı duyarsızlaşma yaşamadıkları tespit edilmiştir.

Anahtar Kelimeler: Etik, Hile, Muhasebe etiği, Tükenmişlik düzeyi

JEL Kodları: M40, M42

1. Introduction

The accounting profession is a field that requires intense effort and attention and is carried out under difficult conditions in our economic life. Due to its scope, it affects many individuals and institutions both economically and socially and holds responsibility towards all related parties. Therefore, accounting professionals who strive to meet the expectations of all parties they are responsible for often face ethical dilemmas and become worn out. Unethical practices that may arise in this process can also lead to professional burnout. This is because the ethical tension experienced by professionals brings out elements of pressure and stress. Ethical tension is defined as a psychological state arising from the individual's uncertainty about fulfilling related moral obligations (Shbail et al., 2018: 44). Ethical tension experienced by individuals is associated with high levels of burnout (Huhtala et al., 2011: 231). Burnout includes a series of negative psychological experiences reflecting a state of 'exhaustion' resulting from intense exposure to job pressures while fulfilling work requirements (Maslach and Jackson, 1981: 100). Burnout is one of the main reasons for individuals' unusual behaviors and negatively affects their performance (Kingori, 2007: 66). Therefore, burnout has a special significance in the accounting profession, which requires constant attention and care. When examining the literature on burnout in the accounting profession, it is seen that most studies focus on how demographic characteristics affect the level and dimensions of burnout (Ay and Avşaroğlu, 2010; Öztürk et al., 2011; Hacıhasanoğlu and Karaca, 2014; Temelli and Şendurur, 2018; Güney and Akdağ, 2018; Bora Kılınçarslan and Küçüksüleymanoğlu, 2019; Kara and Kurt, 2021; Yatbaz and Bilge, 2021; Ağ and Aydın, 2022). There are also studies examining different factors affecting burnout (Büyükyılmaz and Gürkan, 2014; Dursun et al., 2015; Özkan and Aksoy, 2015; Yumuk Günay and Demiralay, 2016; Öztürk and Şimşek, 2017; Abuhanoğlu et al., 2020; Güner and İl, 2020; Buyruk Akbaba and Bulut, 2021). However, no study has been found on the impact of unethical behaviors observed in the accounting profession on the burnout levels of accounting professionals. In this study, prepared for this purpose, the factors causing unethical behaviors in the accounting profession were identified first, and whether these factors had a significant relationship with the dimensions of burnout was analyzed. The research conducted on Certified Public Accountants (CPAs) was carried out in Bursa province due to constraints such as transportation facilities and economic factors, as well as reasons such as the presence of a developed industry, the large number of professionals, and the presence of different taxpayers.

2. Ethics in Accounting Profession

Professional ethics encompasses all the principles, standards, and practices that guide the behavior of professionals in their careers, helping them determine what is

good or bad, right or wrong in their professional decision-making (Akdoğan, 2003: 28). Essentially, professional ethics is the application of ethics in professional fields (Özocak and Baş, 2001: 195). Each profession has its own unique and comprehensive ethical rules. These rules ensure that the profession serves correctly and beneficially. Accounting professional ethics involves performing the profession in a way that benefits all served parties, complies with laws, provides reliable and truthful information, and considers the interests of the entire society (Özocak and Baş, 2001: 194). The proper conduct of the accounting profession, the development of the thought system of accounting professionals, and the inclusiveness of the service provided are all made possible by accounting professional ethics. Adherence to professional ethics forms the foundation of trust in the accounting profession and the profession's prestige (Ünsal, 2009: 416-417). The concept of ethics holds a special significance in the accounting profession. This is because the subjects of the accounting profession can lead two different accountants to reach two different conclusions, even on a very clear issue (Moizer, 1995: 415). Especially, past global corporate scandals have proven that auditing activities alone are not sufficient, both in developed Western countries and in emerging capital markets, bringing the concept of ethics in the accounting profession to the forefront (Kayacan, 2005: 11). The existence of ethical rules aims to limit unethical behaviors and guide potential uncertain situations. However, these ethical rules can also be insufficient to prevent unethical behaviors and, like any rule, can be violated (Finn et al., 1994: 28). If the benefits that individuals will gain from unethical behaviors are high, these rules do not hold much significance.

The main reason that drives accounting professionals to behave unethically is the constant ethical dilemmas they face. An ethical dilemma is the uncertainty individuals encounter while using their professional judgment in resolving any issue. In accounting, an ethical dilemma arises when the duties and responsibilities required by the accountant's profession do not align with their duties and responsibilities to other groups or with their own interests (Mintz, 1995: 250). The formation of ethical dilemmas can be explained in the literature by the elements of opportunity, pressure, and rationalization, known as the fraud triangle. The opportunity element is required for unethical behaviors to be carried out or even considered (Cheliatsidou et al., 108). When unethical behavior results in a high probability of gain and a very low risk of being caught, the dilemmas experienced by professionals turn into unethical behaviors. The most significant opportunity for accounting professionals is the constantly changing and loophole-filled laws. However, opportunities alone are not sufficient motivators. Encountering pressure elements also facilitates the decision to behave unethically. Pressure is a crucial and effective motivation source in committing a crime (Wilks and Zimbelman, 2004: 731). The biggest pressure element causing accounting professionals to face ethical dilemmas is undoubtedly the clients. Clients often prioritize the amount of tax they will pay and see their accountants primarily as individuals who adjust taxes, constantly exerting pressure in this regard. Another pressure element is the unethical attitudes of colleagues. Another factor that turns ethical dilemmas into unethical behaviors is rationalizations, which are the psychological justifications

professionals make to legitimize their fraudulent actions. Those who behave unethically try to legitimize or deny their negative behaviors according to general moral principles (Peterson and Zikmund, 2004: 31).

3. Burnout and Dimensions of Burnout

Although the concept of burnout was first introduced by Greene in his novel 'A Burnt-Out Case' (1961), the first scientific definition and explanation of the concept were made by Freudenberger. In his 1974 study in the field of psychology, Freudenberger defined burnout as a state of exhaustion, fatigue, and frustration arising from the inability of professional activities to meet individuals' expectations. The use of the concept in the scientific literature became more widespread following Maslach's work. In her 1976 study, Maslach defined burnout as the exhaustion, cynicism, and reduced commitment experienced among professionals. Over the years, Maslach and Jackson (1981) developed a scale explaining the concept of burnout in terms of emotional exhaustion, depersonalization, and reduced personal accomplishment. Burnout encompasses a series of negative psychological experiences reflecting a state of 'exhaustion' resulting from intense exposure to job pressures while fulfilling work requirements (Maslach and Jackson, 1981: 100). Burnout is one of the main reasons for individuals' unusual behaviors and negatively affects their performance (Kingori, 2007: 66).

Most researchers agree that the concept of burnout includes 'expectations, attitudes, motivations, and emotions,' occurs personally, and is a psychological experience for the individual (Akçamete et al., 2001: 2). Unlike concepts such as stress, fatigue, weariness, and professional dissatisfaction, burnout includes physical weakness, helplessness, hopelessness, professional inadequacy, and negative attitudes and behaviors towards people with whom one interacts, indicating a state that causes physical, mental, and intellectual effects on the individual (Meydan et al., 2011: 177).

Researchers like Maslach, Jackson, and Cherniss have identified the symptoms of burnout through studies conducted in professions with more human interaction. However, the most widely accepted scale in the literature is the 'Maslach Burnout Inventory.' Maslach and Jackson (1981) demonstrated with this scale that burnout not only affects individuals' mental and physical health but also negatively impacts their effectiveness in their professions. Since its implementation, the 'Maslach Burnout Inventory' has been universally accepted and applied by many researchers in the study of burnout (Özdemir et al., 2003: 15).

The first dimension of this scale is emotional exhaustion. Emotional exhaustion refers to the depletion of individuals' emotional resources. As emotional resources are depleted, employees feel they can no longer psychologically give themselves to their work (Maslach and Jackson, 1981: 99). Emotional exhaustion is quite common in professions involving intense interactions with people, such as the accounting profession (Tuğrul and Çelik, 2002: 2). Closely related to emotional exhaustion is the dimension of depersonalization. Especially among employees who are emotionally exhausted, negative, cynical attitudes and feelings towards clients

develop over time. This emotionless perception towards others leads employees to view clients' problems as deserved after a while. The third dimension of burnout syndrome is the tendency of individuals to negatively evaluate themselves in terms of their work. Employees feel unhappy about themselves and dissatisfied with their job achievements (Maslach and Jackson, 1981: 99). Individuals blame themselves, thinking they cannot make a difference in their profession and that their efforts are wasted (Gürel and Gürel, 2015: 40).

When we consider burnout as a process, we can understand that the three dimensions of burnout are interconnected (Demirel and Seçkin, 2009: 147). Although the dimensions of burnout are interconnected, they differ from each other. Therefore, in the burnout scale, it is not possible to obtain a total burnout value while evaluating burnout with its dimensions. Each dimension should be evaluated and interpreted individually (Yaman and Ungan, 2002: 39).

4. Literature Review

When examining the literature on burnout, it is seen that the studies are mostly applied to professions in the fields of health and education. Studies on burnout in the accounting profession are more limited, but they have begun to increase since the 2000s. Among the studies investigating burnout in the accounting profession, which has serious responsibilities, the work of Fogarty and colleagues is prominent. Fogarty et al. (2000), in their study on public accountants, found a significant relationship between burnout and negative job outcomes. According to the study's results, burnout leads to a decrease in job satisfaction and lack of trust, and if it continues, it may result in leaving the profession. In other words, burnout results in low job satisfaction, poor job performance, and high turnover. Similar results have been reached in subsequent studies (Law et al., 2008; Jones et al., 2010; Chong and Monroe, 2015).

Some of the studies in the literature are related to the working hours of professionals. Almer and Kaplan (2002) found in their research that professionals with flexible work arrangements have lower levels of burnout. Sweeney and Summers (2002) concluded in their study that the burnout levels of accounting professionals increase during busy periods such as the end of the year. Some studies have also investigated the management conditions affecting burnout. Herda and Lavelle (2012) found that organizational justice affects the burnout levels and turnover of professionals. Cooper et al. (2019) determined that collaborative and dominant conflict management styles affect the burnout levels of accounting professionals.

In studies conducted in Turkey, the focus has been more on whether the demographic characteristics of professionals are related to burnout levels (Ersoy and Demirel Utku, 2005; Ay and Avşaroğlu, 2010; Deran and Beller, 2015; Yanık and Yanık, 2016; Temelli and Şendurur, 2018; Güney and Akdağ, 2018; Bora Kılınçarslan and Küçükşüleymanoğlu, 2019; Kara and Kurt, 2021; Yatbaz and Bilge, 2021; Ağ and Aydın, 2022). First, Ersoy and Demirel Utku (2005) aimed to measure the burnout levels of accounting managers in hospitality businesses and

found that personal accomplishment decreased with age, and women were more depersonalized than men. Ay and Avşaroğlu (2010) found significant differences in the emotional exhaustion dimension based on gender and age variables, while there were significant differences in the depersonalization and reduced personal accomplishment dimensions based on working duration. Yanık and Yanık (2006) concluded in their study on accounting professionals in Kocaeli that marital status did not affect burnout, but age, education level, income level, professional experience, working style, and professional title variables did. Temelli and Şendurur (2018) investigated the burnout of accounting professionals in the TRA1 and TRA2 regions and found that demographic variables such as gender, age, education, marital status, income level, and number of children affected the dimensions of burnout. Bora Kılınçarslan and Küçüksüleymanoğlu (2019) found significant changes in the burnout dimensions of accounting professionals in Bursa based on variables such as gender, marital status, age, education level, and working duration. Yatbaz and Bilge (2021) reached similar results in their study in İzmir and Manisa. Kara and Kurt's (2021) study in Van also yielded parallel results, finding that women experienced more depersonalization than men. According to this study, all dimensions of burnout varied in terms of professional experience. Güney and Akdağ (2018) found that accounting professionals in Erzurum experienced more emotional exhaustion than their counterparts in Erzincan.

Other studies in the national literature have been aimed at measuring the burnout levels of professionals, with some studies finding that professionals experience moderate levels of burnout (Doğan and Nazlıoğlu, 2010; Uyar and Erdinç, 2011), while others found low levels of burnout (Özkan and Aksoy, 2015; Kotan and Aygün, 2017; Taysı and Cambaz, 2018; Yalçın, 2018).

Some studies have focused on factors affecting burnout. In this context, Öztürk et al. (2011) investigated the relationship between the burnout levels and job commitment of accounting professionals and found a negative relationship. Hacıhasanoğlu and Karaca (2014) found in their study that the values in the dimensions of emotional exhaustion and depersonalization were moderate, while the values in the reduced personal accomplishment dimension were high. Büyükyılmaz and Gürkan (2014) investigated the connection between the idealistic and relativistic ethical attitudes of accounting professionals and the dimensions of burnout. Bilen and Karakaş (2014) did not find a significant relationship between burnout values and job performance. Yılmaz (2014) found a positive relationship between emotional exhaustion and job commitment and a negative relationship between reduced personal accomplishment and job commitment. Dursun et al. (2015) concluded that professionals who achieved a fit between their personalities and their professions had low values in the emotional exhaustion dimension. Gürel and Gürel (2015) found that emotional exhaustion had a negative impact on life satisfaction, while no connection was found between depersonalization and reduced personal accomplishment dimensions and life satisfaction. Yumuk et al. (2016) investigated the relationship between burnout, job stress, and work-family balance among accounting professionals. Çelik (2016) found a negative relationship

between emotional exhaustion and workload and a positive relationship between burnout and workload. Tepeli et al. (2017) found a negative relationship between job commitment and burnout. Erduru et al. (2017) found that the impact of burnout on job satisfaction was limited. Acaray and Savcı (2018) found that the professionalization of accounting professionals had different effects on each dimension of burnout. Özer et al. (2018) found that emotional exhaustion negatively affected job satisfaction, leading to thoughts of leaving the profession. Abuhanoğlu et al. (2020) found that the imbalance of effort-reward directly affected emotional exhaustion and indirectly affected depersonalization and personal accomplishment. Tosunoğlu and Ertuş (2020) found that the dimension of reduced personal accomplishment increased work-family conflict. Kalay (2020) found a negative relationship between emotional exhaustion and the emotional dimension of organizational commitment and a positive relationship between emotional exhaustion and the continuance commitment dimension of organizational commitment. Güner and İl (2020) found that role ambiguity and role conflict, which are among the role-stress sources, affected burnout. Buyruk Akbaba and Bulut (2021) found that the pandemic positively affected the burnout of accounting professionals. Ağ and Aydın (2022) found that increased job satisfaction reduced burnout.

In this study, unlike the literature, the relationship between unethical practices in the accounting profession and the burnout levels of professionals was investigated.

5. Methodology

In the research conducted on Certified Public Accountants (CPAs), the survey method was preferred due to its ability to reach a large number of professionals at a lower cost. The survey questions consist of 6 closed-ended questions related to demographic characteristics, 4 questions on the reasons for ethical behavior prepared according to a 5-point Likert scale, 27 questions on the factors causing unethical behavior, and 22 questions on burnout levels. The study used the Maslach Burnout Inventory (Maslach, C. and Jackson, S. E., 1981) and the factors causing unethical behavior identified in the study 'Identification and Ethical Evaluation of Unethical Behaviors in the Accounting Profession: The Case of Turkey' by Prof. Dr. Mehmet Özbirecikli and Prof. Dr. Tülin Ural. Therefore, the survey questions are valid. While the reliability of the questions is also present, a reliability analysis was conducted again due to their application at different times and groups. When the reliability analysis for the burnout scale was conducted, the Cronbach's Alpha coefficient was found to be 0.869, while for the factors affecting unethical behavior, this coefficient was 0.827. The high values of both coefficients prove that the survey questions are reliable.

When determining the sample of the research, the sample size was first determined to reflect the truth of the analysis. The universe of the research consists of 5260 CPAs registered with the Bursa Chamber of Certified Public Accountants (BSMMMMO). Accordingly, with a 95% confidence interval and a 10% margin of error, when the frequency of occurrence of the research is determined as an average of 1/2, the sample size was determined to be 358. Through simple random sampling,

the survey was applied online and face-to-face, and reaching 390 surveys was considered sufficient for the analysis. The data obtained from the professionals who responded to the survey were analyzed using the SPSS 23.0 package program, and the research results were reached.

6. Findings

Firstly, demographic characteristics of the respondents were analysed. The results of the analysis are as shown in Table 1.

Table 1. Demographic Characteristics of the Respondents

Gender Distribution			Education Level		
	Frequency	Per cent		Frequency	Per cent
Woman	129	33.1	High School	6	1.5
Male	261	66.9	Associate degree	3	0.8
Age Distribution			Licence	327	83.8
	Frequency	Per cent	Master's Degree	51	13.1
24-33	57	14.6	PhD	3	0.8
34-43	135	34.6	Mode of Operation		
44-53	114	29.2		Frequency	Per cent
54 <	84	21.5	Working in a CPA / SMMM Office	75	19.2
Professional Experience			Dependent Employee in an Organisation	51	13.1
	Frequency	Per cent	Employed in his/her own CPA Office	264	67.7
0-5 years	30	7.7			
5-10 years	48	12.3			
10-15 years	63	16.2			
15 <	249	63.8			

According to the analysis results, it was determined that approximately 67% of the survey respondents were male. This situation is primarily consistent with the gender distribution in the profession. Approximately 64% of the respondents were between the ages of 34-53. Similarly, about 64% of the participants had over 15 years of professional experience. The education level of the participants was also predominantly at least a bachelor's degree. Considering the entry requirements into the profession as stated in the professional law, this situation is expected. Participants were also asked which principle of accounting professional ethics was the most important to them. As seen in Table 2, the principle of accounting professional ethics that the respondents valued the most was 'Professional Care and Diligence,' with approximately 35%, while the least important principle was objectivity, with about 4%.

The second part of the questionnaire consisted of the factors affecting unethical behaviours in accounting profession. According to the results of the analysis made in line with the opinions of the professional members participating in the survey, the 10 factors that cause the most unethical behaviours are listed as follows:

Table 2. Principles of Accounting Professional Ethics

	Frequency	Percent
Integrity	105	26.9
Objectivity	15	3.8
Professional Competence	81	20.8
Professional Care and Diligence	138	35.4
Reliability	51	13.1
Total	390	100.0

Table 3. Factors Affecting Behaviours Incompatible with Accounting Professional Ethics

Factors Causing Unethical Behaviour	Average
Constant changes in tax and similar regulations make it difficult for us to practice the profession.	4.607
Our professional fees are insufficient compared to the work we do.	4.569
I think professional sanctions against unethical behaviors are insufficient.	4.423
Most professionals cannot keep up with the continuously published communiqués.	4.4
There should be a system in our country that rewards ethical behaviors.	4.361
I have been working with some of my clients for a very long time.	4.354
Audit activities in our country are inadequate.	4.338
I think tax rates in our country are very high.	4.315
Frequent tax amnesties in our country reduce my clients' willingness to pay taxes.	4.277
The existing sanctions in the professional law are not effectively enforced.	4.269

As seen in the table above, almost all of the professionals believe that changes in tax and similar regulations make it difficult to practice the profession. Following this thought, the vast majority of survey respondents find their professional fees inadequate compared to the work they do. On the other hand, they think that the professional sanctions for unethical behavior are insufficient. Most of the professionals surveyed cannot keep up with the continuously published communiqués. However, professionals welcome the idea of having a system in our country that rewards ethical behavior. Most of the professionals participating in the research have been working with their clients for a very long time. Additionally, the majority of professionals believe that audit activities in our country are inadequate. Most of the survey respondents think that tax rates in our country are high. They also stated that the frequent tax amnesties reduce their clients' willingness to pay taxes. However, a large portion of professionals believes that the sanctions in the professional law are not sufficiently enforced.

After evaluating the factors causing unethical behaviors in the profession, the burnout levels of the professionals were analyzed. For this purpose, factor analysis was applied to determine the compatibility with the burnout dimensions of Maslach and Jackson (1981). Before the factor analysis, the normal distribution of the questions related to burnout was tested. Since normality tests on Likert scales can

give misleading results, skewness and kurtosis values were checked to see if they were between -1.5 and +1.5, and it was determined that the data were normally distributed. Then, the Kaiser-Meyer-Olkin (KMO) and Bartlett's Test were applied to measure the suitability of the data for factor analysis.

Table 4. Factor Analysis Statistics of Burnout Dimensions (Determination of Suitability for Factor Analysis)

Kaiser-Meyer-Olkin Measurement of Sampling Adequacy		0.824
Bartlett Test	Approximate Chi-Square	1208.020
	Sig. Value	0.000

As can be seen from the table above, since the significance level of the KMO Test is $0,824 > 0,5$, it can be said that the questions are suitable for factor analysis. In addition, the significance level of Barlett's Test < 0.05 indicates that the test results are significant. In order to determine the number of factors, eigenvalue statistics were analysed. When the factors with eigenvalue statistics greater than 1 were

Table 5. Factor Analysis Statistics of Burnout Dimensions (Determination of Factor Names)

Rotated Factor Matrix		1	2	3
Emotional Exhaustion	I feel exhausted after work.	0.802	0.002	0.111
	I feel tired when I wake up in the morning.	0.767	-0.083	0.183
	Dealing with people all day is very draining for me.	0.758	-0.019	0.075
	I feel burned out because of my job.	0.746	-0.177	0.347
	I feel emotionally drained towards my job.	0.606	-0.222	0.176
	Working directly with people puts me under a lot of stress.	0.588	-0.076	0.347
	I think I work too much because of my job.	0.518	0.188	0.183
	I feel like I'm at the end of the road.	0.510	-0.077	0.418
	I feel like my efforts related to my job are in vain.	0.505	-0.234	0.387
Declining Personal Achievement	I can easily understand what my clients are thinking.	0.110	0.783	-0.060
	I can effectively deal with my clients' problems.	0.122	0.751	-0.128
	I can easily create a comfortable environment for my clients.	-0.022	0.627	-0.327
	I have achieved many significant successes in this profession.	-0.112	0.624	-0.073
	I believe that my work makes a positive contribution to people's lives.	-0.260	0.593	0.224
	I calmly handle the problems I encounter in my job.	-0.067	0.575	0.129
	I feel very energetic (capable of doing any task).	-0.502	0.569	-0.227
	I feel more alive when I work closely with my clients	-0.349	0.548	-0.127
Depersonalisation	I worry that this profession is gradually making me more hardened.	0.395	0.030	0.693
	I feel that I have become more insensitive to people since I started this profession.	0.439	-0.003	0.685
	I feel that some clients blame me for their problems.	0.159	-0.251	0.665
	I feel like I treat some of my clients as if they were not human.	0.074	0.327	0.657
	I don't care at all what happens to some of my clients	0.256	-0.189	0.593

accepted as significant, 3 factors were identified. According to the rotated factor matrix created to name these factors, it was determined that the factors were compatible with the burnout dimensions. According to this model, burnout has three components: emotional exhaustion, depersonalisation and decreased personal achievement. The rotated factor matrix is given in Table 5.

As seen in the table, the first group consists of 9 questions related to emotional exhaustion, the second group consists of 8 questions related to personal accomplishment, and the third group consists of 5 questions related to depersonalization. After applying factor analysis in the study, the hypotheses were formulated as follows.

H1a: There is a significant relationship between the factors causing unethical behavior and the emotional exhaustion levels of accounting professionals.

H1b: There is a significant relationship between the factors causing unethical behavior and the reduced personal accomplishment of accounting professionals.

H1c: There is a significant relationship between the factors causing unethical behavior and the depersonalization levels of accounting professionals.

If we interpret the burnout levels of professionals based on factor averages, we can say that accounting professionals mostly experience a decrease in personal accomplishment, followed by emotional exhaustion at a lower level, but they do not experience depersonalization towards the profession (See Table 2).

Table 6. Factor Averages

Factor 1	3.206
Factor 2	2.555
Factor 3	3.693

Hypotheses were tested with "One-Way Analysis of Variance (ANOVA)". When the significance levels reached as a result of the test are $< 0,05$, the H1 hypotheses formed for the factors will be accepted. The table below shows the significance levels of the relationships between the factors that cause unethical behaviours and the burnout level of accounting professionals.

When examining the significance levels of the relationships between the factors causing unethical behavior and the burnout level of accounting professionals, it can be said that there is a significant relationship between the factors causing unethical behavior and the emotional exhaustion level of professionals, and that these factors are least related to the reduced personal accomplishment of accounting professionals. Moreover, the lack of knowledge and competence to practice the profession, insufficient knowledge about professional ethics, and thus exhibiting unethical behaviors are related to all dimensions of burnout for professionals. Additionally, the broad and complex nature of financial legislation and regulations, gaps in financial legislation and practices, frequent tax amnesties, and the resulting taxpayer pressure, along with the distrust in audit activities and the tax

administration, are also statistically significantly related to all dimensions of burnout.

Table 7. One-Way ANOVA Significance (Sig.) Values

	Factor 1	Factor 2	Factor 3
There should be a system in our country that rewards ethical behaviors.	0.014	0.063	0
Most of my colleagues do not have sufficient knowledge of professional ethics.	0	0.007	0.001
The number of professionals in our country is excessively high.	0	0.012	0.091
There are harsh competition conditions in our country's accounting and auditing market.	0.015	0.001	0.124
Audit activities in our country are inadequate.	0	0.019	0
Our professional fees are insufficient compared to the work we do.	0	0	0.529
I think professional sanctions against unethical behaviors are insufficient.	0.01	0.045	0.096
The existing sanctions in the professional law are not effectively enforced.	0	0.015	0.199
I find financial legislation and regulations to be very comprehensive and complex.	0.03	0	0.002
Most professionals cannot keep up with the continuously published communiqués.	0	0	0.202
I find the communication between the tax office and the taxpayers insufficient.	0	0.001	0.721
My clients do not trust the tax administration.	0.001	0	0
I think tax rates in our country are very high.	0	0.057	0.008
Frequent tax amnesties in our country reduce my clients' willingness to pay taxes.	0	0.001	0
Most professionals today do not have the knowledge and competence to practice the profession.	0.02	0	0.001
I earn most of my income from a few clients.	0.002	0	0.101
I protect my clients' interests when necessary.	0.006	0.141	0
The unethical behaviors of my colleagues increase the pressure on me from my clients.	0	0	0.002
My colleagues earn more than me by behaving unethically.	0	0	0.002
I face pressure from clients to adjust the tax base.	0	0	0.002
I strive to protect my clients during the problems they experience.	0.177	0.012	0
The gaps in financial legislation and practices allow for paying less tax.	0	0	0.002
Certain sectors in our country are particularly prone to tax evasion.	0.001	0.462	0.007
Professional standards are not sufficiently known by many professionals.	0	0	0.234
Some of my colleagues show their clients ways to avoid taxes.	0	0.004	0.343

The study also tested whether there were significant differences between the demographic characteristics of the respondents and their burnout levels. The statistical relationship between gender and burnout level was measured using the

independent sample t-test. According to the test results, since the significance levels for all factors were > 0.05 , it was determined that there was no significant difference between gender and burnout level. Similarly, the statistical relationship between working style and burnout level was also measured using the ANOVA test. According to the test results, since the significance levels for all factors were > 0.05 , it was determined that there was no significant difference between working style and burnout level.

Table 8. Relationship of Burnout Dimensions with Demographic Characteristics

	Age		Education Level		Experience	
	F	Sig.	F	Sig.	F	Sig.
Emotional Exhaustion	2.342	0.073	5.583	0.000	0.899	0.532
Personal Accomplishment	3.012	0.052	0.557	0.694	0.704	0.550
Depersonalisation	6.879	0.000	0.836	0.503	9.623	0.000
	Depersonalisation Mean. Dev.		Emotional Exhaustion Mean. Dev.		Depersonalisation Mean. Dev.	
	24-33	3.0842	High School	3.3333	0-5 Years	3.4400
	34-43	2.6756	Associate Deg.	2.8889	5-10 Years	2.6500
	44-53	2.3842	Licence	3.2008	10-15 Years	2.5524
	54 <	2.2357	Master's Deg.	3.3791	15 Years <	2.4313

The statistical relationship between age, education level, and experience and burnout level was also measured by ANOVA test (See Table 8). As seen in the analysis results, since the significance level according to age and experience is < 0.05 only for depersonalization, it can be said that there is a significant difference between age and experience and the depersonalization levels of professionals. When the mean values are analyzed, it is observed that depersonalization decreases as age and professional experience increase. When the analysis results related to education level are examined, a significant relationship was found only with emotional exhaustion. When the mean values are analyzed, it is observed that depersonalization decreases as age and experience increase. Emotional exhaustion is experienced most at the master's degree level.

7. Conclusion

The primary reasons for accounting professionals engaging in unethical behaviors have been identified as the constant changes in legal regulations, insufficient professional fees, inadequate professional sanctions, the inability to keep up with constantly published notifications, the absence of a rewarding system that promotes ethical behavior, inadequate auditing activities, high tax rates, frequent tax amnesties, the broad and complex scope of financial legislation, inadequate communication between tax offices and taxpayers, harsh competition conditions, and insufficient knowledge of professional standards among professionals.

Accounting professionals are aware of their responsibilities and the importance of the concept of ethics, yet they often find themselves in ethical dilemmas between public interests and client interests.

It can be stated that professionals experience a decrease in personal accomplishment, followed by emotional exhaustion to a lesser extent, but do not exhibit depersonalization towards their profession. In other words, while accounting professionals experience emotional exhaustion, they face burnout characterized by a significant decrease in personal accomplishment without becoming desensitized. These results primarily indicate that professionals, aware of their significant responsibilities, do not experience depersonalization.

When evaluating the impact of factors causing unethical behavior on the burnout levels of accounting professionals, a significant relationship was found between burnout and factors causing unethical behavior. Accordingly, a significant relationship was identified between factors causing unethical behavior and emotional exhaustion, with the least relation to a decrease in personal accomplishment. Among the factors causing unethical behavior, the lack of knowledge and competence to practice the profession, and insufficient knowledge of professional ethics, were found to affect all three dimensions of burnout, increasing the levels of burnout. The broad and complex scope of financial legislation and regulations, the gaps in financial legislation and practices, the frequent issuance of tax amnesties, along with the consequent inadequacy of auditing activities and distrust in the tax administration, thus increasing taxpayer pressure on professionals, affect all three dimensions of burnout, leading to higher burnout levels among professionals.

Moreover, when evaluating the impact of demographic characteristics of accounting professionals on burnout levels, it was found that depersonalization increases with age and length of professional experience. This result differs from other studies in the literature, primarily due to younger professionals having higher expectations. When these expectations are not met, depersonalization begins, but as age and experience increase, the awareness of the responsibilities brought by the profession reverses this trend. Another result regarding burnout levels is that emotional exhaustion is most prevalent among professionals with master's degrees. Professionals who pursue a master's degree mainly to achieve more development in their careers experience emotional exhaustion when their expectations from the profession are not met.

In summary, with the awareness of ethical behavior, the benefits to the individual, the state, and society as a whole that will be realized by preventing unethical behaviors will outweigh the short-term benefits that arise from unethical behaviors. The ethical dilemmas and subsequent professional burnout levels experienced by accounting professionals increase as they encounter unethical practices. Knowing the factors that cause unethical behavior and securing professionals accordingly will have a positive impact on burnout levels, thereby reducing the burnout experienced by professionals.

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