Investigating the Relationship between Emotional Dissonance, Emotional Intelligence, and Burnout in Accountants

by

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Abstract

With the ever-changing world economy, growing international competition, and technological advancements, the role of accountants has evolved from merely number-crunching to one that involves business management, leadership, consulting, and customer satisfaction. Technical expertise is no longer enough to guarantee professional success; accountants must apply intangible skills to empathise and influence clients and colleagues (Stokdyk, 2015). The accounting profession has entered the service delivery sphere, where accountants are increasingly reliant on soft skills to establish lucrative relationships with their clients to remain competitive (Phillips, 2017). Their ability to regulate and perceive emotions has become essential, not only to enhance their competitive advantage but also to manage occupational stress and emotional labour (EL), which can lead to burnout.

The present study aimed to explore the relationships between burnout, emotional dissonance (ED, as a dimension of EL), and emotional intelligence (EI) in the audit and accounting environment, and to determine whether EI played a moderating role in the ED-burnout relationship. A non-experimental research design (survey research) was used to investigate the relationships between the three constructs. Data were collected from 151 respondents by means of an online survey link, distributed via e-mail to audit and accounting firms, who provided their consent, and via the South African Institute of Chartered Accountants (SAICA), who included the link in their regional newsletter. The survey consisted of three (3) self-report questionnaires (measuring EI, ED, and burnout) and a biographic information form. The online version of the questionnaires allowed for voluntary participation, anonymity, and convenience in the completion of the questionnaires.

Various statistical analyses were conducted to determine the reliability and validity of the measuring tools, to investigate the relationships between EI, ED, and burnout, and to explore whether EI can act as a moderator in the ED-burnout process. The results highlighted the importance of EI in the workplace and the effect it can have on job performance and employees' ability to deal effectively with EL. It was found that EI has a significant negative effect on the experience of ED, implying that employees higher on EI will experience less ED. It was suggested that through their ability to perceive and manage emotions, these individuals are able to understand why certain display rules are important in the workplace, thereby resulting in them being more inclined to experience emotional consonance rather ED. It also became clear that respondents' levels of EI were negatively associated with burnout, which is valuable information for audit and accounting firms to reduce the effects of burnout in the workplace.

Furthermore, the results implied that EI, through the dimensions of Emotional Self-Management and Emotional Management of Others, can act as a significant moderator between ED and the development of burnout. It can be expected that accountants reporting higher scores on these dimensions may be better able to regulate their emotions during ED, which could buffer the negative effects that may lead to the development of burnout.

Oorsig

Met die voortdurend-veranderende wêreldekonomie, toenemende internasionale mededinging en tegnologiese vooruitgang, het die rol van rekenmeesters ontwikkel van slegs nommers nagaan tot een wat besigheidsbestuur, leierskap, konsultasie en kliënte-bevrediging behels. Tegniese kundigheid is nie langer genoeg om professionele sukses te waarborg nie; rekenmeesters moet ontasbare vaardighede toepas om te empatiseer en kollegas en kliënte te beïnvloed (Stokdyk, 2015). Die rekeningkundige beroep het tot die diensleweringsfeer toegetree, waar rekenmeesters toenemend staat maak op sagte vaardighede om lonende verhoudings met hulle kliënte te vestig en sodoende mededingend te bly (Phillips, 2017). Hulle vermoë om emosies waar te neem en te reguleer het noodsaaklik geword, nie slegs om hul mededingende voordeel te bevorder nie, maar ook om beroepstres en emosionele arbeid, wat tot uitbranding kan lei, te bestuur.

Die huidige studie het ten doel gehad om die verwantskap tussen uitbranding, emosionele dissonansise (as ‘n dimensie van emosionele arbeid), en emosionele intelligensie in die oudit- en rekeningkundige omgewing te verken, en om te bepaal of emosionele intelligensie ’n modereringsrol in die verwantskap tussen emosionele dissonansie en uitbranding speel. ‘n Nie-eksperimentele navorsingsontwerp (opname-ontwerp) is gebruik om die verhouding tussen die drie konstrukte te ondersoek. Data is van 151 respondente deur middel van ‘n aanlynopname ontvang, wat deur middel van e-posboodskappe aan oudit- en rekeningkundige firmas wat hulle toestemming tot die opname gegee het, gestuur, en wat via die Suid-Afrikaanse Instituut van Geoktrooieerde Rekenmeesters (SAIGR) versprei is deur ‘n skakel wat in hulle streeksnuusbrief verskaf het. Die opname het uit drie (3) selfrapporteringvraelyste (wat emosionele intelligensie, emosionele dissonansie, en

uitbranding gemeet het), en ‘n biografiese inligtingsvorm bestaan. Die aanlynweergawe van die vraelyste het vrywillige deelname, anonimiteit, en gerief met die voltooiing van die vraelyste verseker.

Verskeie statistiese analises is uitgevoer om die betroubaarheid en geldigheid van die meetinstrumente om die verwantskap tussen emosionele intelligensie, emosionele dissonansie en uitbranding te meet, te bepaal, en om te verken of emosionele intelligensie as ‘n moderator in die proses van emosionele arbeid en die uitbrandingsproses kan dien. Die resultate het die belangrikheid van emosionele intelligensie in die werkplek uitgelig, asook die effek wat dit kan hê op die werksprestasie en werknemers se vermoë om emosionele arbeid effektief te hanteer. Daar is bevind dat emosionele intelligensie ‘n noemenswaardige negatiewe effek op die ervaring van emosionele dissonansie het, wat impliseer dat werknemers wat meer emosioneel intelligent is, minder emosionele dissonansie sal ervaar. Daar is aangevoer dat deur hulle vermoë om emosies waar te neem en te bestuur, hierdie individue in staat is om te verstaan waarom die toepassings van sekere reëls in die werkplek belangrik is, wat daartoe lei dat hulle meer geneig is om emosionele konsonansie eerder as emosionele dissonansie te ervaar. Dit het ook duidelik geblyk dat respondente se vlakke van emosionele intelligensie negatief geassosieer het met uitbranding, wat waardevolle inligting is vir oudit- en rekeningkundige firmas om die effekte van uitbranding in die werkplek te verminder.

Die resultate het verder geïmpliseer dat emosionele intelligensie, deur die dimensies van emosionele selfbestuur en emosionele bestuur van andere, as ‘n noemenswaardige moderator tussen emosionele dissonansie en die ontwikkeling van uitbranding kan dien. Daar kan verwag word dat rekenmeesters wat hoër tellings vir hierdie dimensies aanmeld, beter in staat

sal wees om hulle emosies tydens emosionele dissonansie te reguleer, wat as buffer kan dien teen die negatiewe effekte wat tot die ontwikkeling van uitbranding kan lei.

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God, who showed me once again that with Him nothing is impossible.

Table of Contents

List of Figures

List of Tables

Acronyms and Abbreviations

AVE	Average Variance Extracted
CIMA	Chartered Institute of Management Accountants
COBE	Comprehensive Burnout and Engagement
COR	Conservation of Resources
DESC/FESC	Department/Faculty Ethics Screening Committee (Stellenbosch University)
ED	Emotional Dissonance
EI	Emotional Intelligence
EL	Emotional Labour
EQ-i	Emotional-Quotient Inventory
FEWS	Frankfurt Emotion Work Scale
HR	Human Resource
HTMT	Heterotrait-Monotrait
ICD	International Classification of Diseases
ILO	International Labour Organization
IRBA	Independent Regulatory Board of Auditors
ITUC	International Trade Union Confederation
JD-R	Job Demand-Resources
MBI	Maslach Burnout Inventory
MBI-ES	Educators Survey
MBI-GS	General Survey
MBI-HSS	Human Services Survey
MSCEIT	Mayer-Salovey-Caruso Emotional Intelligence Test
PLS-SEM	Partial least squares structural equation modelling

REC	Research Ethics Committee: Social, Behavioural and Education Research
SABC	South African Broadcasting Corporation
SADAG	South African Depression and Anxiety Group
SAICA	South African Institute of Chartered Accountants
SAIPA	South African Institute of Professional Accountants
SUEIT	Swinburne University Emotional Intelligence Test
VIF	Variance inflation factors
WHO	World Health Organization

Chapter 1: Introduction and Aim of the Proposed Study

1.1 Introduction

The ever-changing world economy, technological advancements, and growing international competition have drastically changed the South African work environment (Magwentshu et al., 2019). The need for organisational change has become imperative if organisations are to survive and remain relevant in an increasingly competitive and fluctuating environment (Uen et al., 2016). As the global economy is increasingly knowledge-driven, and is faced with skills shortages, organisations are responding to the need to expand their intellectual capital in order to remain competitive in the increasingly demanding business environment (Takawira et al., 2014). The competitive global market, according to Nhgondzweni (2016), has led to organisations placing increased focus on reducing costs, enhancing productivity, and monetary success rather than the well-being of their employees.

One of the practices adopted by companies to remain competitive has been restructuring and downsizing, leaving employees uncertain and vulnerable. Changes to organisational structures, such as downsizing, result not only in increased workload and stress, but also fewer opportunities for promotions, reduced self-esteem, and it requires employees to perform more diverse job tasks (Cummings & Worley, 2019; Woods & West, 2010). In 2003, this phenomenon was highlighted in the South African labour market by PwC's annual survey, which reported the banking industry shedding nearly 9,000 jobs during 2003 (Bosman et al., 2005).

More than a decade later, the strain on South African companies to stay competitive was still evident. In 2018, Edcon (the company that owns popular brands Edgars, Jet and CNA) announced their need for R2bn emergency funding to continue operations and paying

salaries, and the South African Broadcasting Corporation (SABC), according to Miya (2018), required a R3bn cash injection to be able to remunerate its employees. In a country plagued by poverty, inequality, and a high unemployment rate, employees' feelings of job insecurity are exasperated by public announcements such as those made by Edcon and the South African Broadcasting Corporation (SABC), which could lead to higher levels of anxiety and stress (Omarjee, 2019). In 2017 a global poll, conducted by the International Trade Union Confederation (ITUC), reported that 92% of South African employees' biggest worry is unemployment, with 54% fearing that technology will take over their jobs (ITUC, 2017). This fear started to take form in 2019, when Standard Bank announced the retrenchment of almost 1,200 employees and the closure of 91 branches across South Africa as they move their personal and business banking toward a digital banking model (Kahla, 2019).

Since 2020, the COVID-19 global pandemic has severely impacted on the South African economy and labour market, where businesses are faced with the need to restructure, not only to decrease expenses, but in many instances for survival itself (Francis et al., 2020). In response to the pandemic, the South African government introduced a lockdown period, which forced organisations to stop operations, close offices, work from home, and work reduced hours. A study conducted by Ranchhod and Daniels (2021) found that in a sample of 6,000 adults, where 59% were employed at the onset of the study, the percentage of employed participants decreased to 38% over a two-month period from March 2020 to the end of April 2020. The effect of the pandemic on South Africa's labour market is evident in the country's unemployment rate, which rose by 1.7% during the fourth quarter of 2020, resulting in a record high unemployment rate of 32.5% (Mahlaka, 2021).

The rapid changes in the working world have altered the nature of work people do, the manner in which work is done, the hours they work, and their workload (Coetzee & Rothmann, 2004; PwC, 2019). According to Litchfield et al. (2016), various aspects have

contributed to the rapid changes in the 21st century labour market, with an increasing number of jobs now not only relying on physical effort, but also emotional and mental energy (Mostert, 2009). Organisations are no longer hiring employees based merely on their intellectual ability and technical proficiency, but also for their capacity to show empathy and sincerity during interactions with clients and colleagues (Chu & Murrmann, 2006). Research conducted in the service industry found that a friendly, positive attitude during service encounters increases the likelihood of a client returning to the company for further purchases or services (Lee, 2016). Employees, therefore, are an in important source of competitive advantage in organisations delivering services to clients (Slåtten et al., 2011).

Consequently, the emotional demands placed on employees have become a focus point in research and companies have increasingly begun to focus on the management of employees' emotional behaviour to remain competitive (Diefendorff & Richard, 2003). According to Santos et al. (2015), constructs such as emotional intelligence (EI) and emotional labour (EL) became a way of understanding how emotions are perceived and utilised at work.

With companies concentrating more heavily on prescribing rules for the acceptable expression of their employees' emotions, in order to facilitate better performance, EL emerged as a job stressor across several vocational fields (Jeung et al., 2018). EL, according to Jeung et al. (2018), refers to the process where employees must regulate or supress their emotions in exchange for remuneration. It involves the management of emotions and feelings with the aim of producing a visible facial and physical display that is aligned with the goals of the employing organisation (Groth et al., 2009; Li et al., 2014).

When employees are constantly obligated to supress their true emotions and adhere to acceptable emotional display rules, an emotional discrepancy arises that results in the employee feeling emotionally uncomfortable and distressed, which could lead to burnout

(Jeung et al., 2018; Zapf, 2002). This discrepancy is referred to as emotional dissonance (ED).

ED, asa dimension of EL according to the conceptualisation of Zapf et al. (1999), and is considered an emotional stressor in client-centred organisations (Dal Santo et al., 2013). It has been found to cause strain, negative health outcomes, exhaustion, and psychological distress in employees (Diestel & Schmidt, 2011). The understanding of emotional distress at work and its impact on organisational life and the well-being of employees has become of the utmost importance for employers (Sarkar & Suresh, 2018). This study will therefore focus on this dimension of EL.

The changes in the world of work appear to manifest powerfully in the expectations placed on employees. As employers attempt to move to greater competitiveness, and adhere to shifting production, economic, and service demands (Sarkar & Suresh, 2018), employees are required to be more adaptable, to put in longer hours, and to deal with EL, whilst receiving less in terms of job security and advancement opportunities (Rainie & Anderson, 2017). The growing expectations placed on individuals both in the workplace and in their personal lives (such as lack of work-family balance, dual career families, and job uncertainty) result in higher levels of stress experienced by employees (Abdulrahman & Ali, 2016). Having to cope with numerous demands, job insecurity, and limited resources, many individuals experience occupational stress, which may snowball into exhaustion and negative emotional conditions such as burnout (Du Plooy & Roodt, 2010).

Since the COVID-19 pandemic drastically altered the manner in which work is conducted in 2020, with many companies employing remote work, employees had to put in extra effort into amplifying their engagement virtually to ensure they have access to new opportunities (Castrillon, 2020). Working from, which also prompted a rise in the use of technology, has blurred the boundary between work and personal life and as a result

employees could experience an overall decrease in well-being in trying to maintain as healthy work-life balance (Koekemoer, 2020).

Occupational stress can not only have a negative impact on an individual's psychological health, but also on their physical health. Symptoms include hypertension, increased risk of occupational injuries, peptic ulcers, cardiovascular disease, migraines, high blood pressure, depression, anxiety, and increases in negative behaviours such as alcoholism, anger, and irritability (Mosadeghrad, 2014; Pienaar & Rothmann, 2006). These effects on the individual can also have a negative impact on the organisation through poor work performance, decreased motivation, and increased costs related to sick leave, turnover, and absenteeism (Aldana et al., 1996; Slate et al., 2000). Work-related stress has a considerable impact on organisational costs, workplace productivity, accuracy, and efficiency (International Labour Organization [ILO], 2016). Prolonged stress can ultimately develop into burnout (Maslach & Leiter, 2016).

According to Gerber et al. (1999), burnout refers to employees feeling physically and mentally exhausted due to the constant striving toward achieving unattainable work objectives and is often the result of prolonged occupational stress. Although exhaustion is the most widely reported dimension of burnout in research literature, it is not something that is merely experienced but also causes individuals to become emotionally and cognitively reserved and distance themselves from their work in order to cope with ambivalent feelings (Maslach & Leiter, 2008; Rothmann, 2003). Burnout can have an adverse impact on an employee's interpersonal and familial relationships and can lead to a general negative attitude towards life (Papathanasiou, 2015).

Burnout has been the focus of many research projects over the last few decades and has been in the spotlight in 2019 when the World Health Organization (WHO) announced that burnout syndrome will be classified as an "occupational phenomenon" in The

International Classification of Diseases, or the ICD-11, their handbook that helps medical specialists provide diagnosis (Amatulli, 2019). Burnout is defined by the WHO as a syndrome resulting from chronic workplace stress that has not been successfully managed (WHO, 2019).

The prevalence of burnout is not a new occurrence in South Africa, with Statistics South Africa reporting that the South African economy loses between R12 billion and R16 billion annually due to employee absenteeism that resulted from failure to identify and address the early warning signs of burnout (Leblond, 2019). Other consequences of burnout for the organisation include low productivity, early retirement, and impaired health of the employee (e.g., anxiety, loss of appetite, and depression) (Carter, 2013; Oser et al., 2013).

In 2019, Carte Blanche, a South African investigative journalism television programme, reported that 40% of doctors suffer from burnout and are twice as likely to commit suicide (Morris, n.d.) than other health-care workers; the unfortunate reality is, however, that burnout is not isolated to certain occupations but is prevalent across all industries and professions (Rothman, 2003). It is therefore vital for human resource (HR) practitioners, organisations, and the field of industrial and organisational psychology to understand this syndrome and to develop programmes and initiatives to prevent its development and to increase employees' ability to manage stress effectively. This study will consequently investigate the possible moderating effect of EI on burnout and an occupational stressor that may lead to its development, namely ED.

It is important to acknowledge that work-related stressors do not inevitably give rise to negative outcomes such as stress or burnout; there are individual differences and emotional skills that can have a buffering effect on the development of burnout and the level of stress experienced by individuals (Jeung et al., 2018; Mearns & Cain 2003). According to Zysberg et al. (2017), research identifies EI as having a potential moderator in the experience of stress

and burnout. EI refers to an individual's ability to recognise and manage emotions in themselves and in others, to distinguish between different emotions, and to use emotional information to guide their thinking and behaviour (Goleman, 2001; Shkoler & Tziner, 2017). According to Lee and Ok (2012), EI can impact the way employees regulate their emotions and deal with frustrations at work.

Individuals higher on EI can generally cope better in their personal life and have a positive impact on the organisation though increased work performance and job satisfaction (Newton et al., 2016; O'Boyle et al., 2011; Shkoler & Tziner, 2017). A growing body of research focuses on the intrapersonal factors that either protect or make individuals vulnerable to burnout and identifies EI as having a protective effect on the experience of EL, stress and burnout (Morimoto & Shimada, 2015; Schneider et al., 2013). According to Mustafa et al. (2016), the development of burnout can be mitigated by the manner in which employees experience and display emotions at work.

Studies have found that employees with higher levels of EI tend to have better social skills and a higher tolerance for emotional pressure, which makes them less likely to experience burnout and more likely to display increased work performance (Lee, 2017; Newton et al., 2016). According to Goleman (2000), EI plays a critical role in employees' EL behaviour and may reduce levels of burnout and stress. It also acts as a moderator in the EL and burnout process, where employees higher on EI tend to be more skilled in adapting and managing their emotions to adhere to situational demands (Mayer & Salovey, 1995). The positive attributes of EI, according to Lee and Ok (2012), may have a positive effect on employees' emotional behaviour and thus may result in lower levels of burnout and increased job satisfaction in the workplace.

1.2 The Accounting Profession

The role of accountants has evolved from merely number-crunching to one that involves business management, leadership, consulting, and customer satisfaction. Technical expertise is no longer enough to guarantee professional success; accountants must apply intangible skills to empathise and influence clients and colleagues (Stokdyk, 2015). The accounting profession has entered the service delivery sphere, where accountants are increasingly reliant on soft skills to establish lucrative relationships with their clients to remain competitive (Phillips, 2017). Their behaviour must be consistent, and they need to manage their own and their clients' emotions to establish trust (Stokdyk, 2015).

Accountants, according to Gill (2009), engage in EL by adapting their mindsets and energy levels to the situation at hand; they must manage their own and others' emotions to maintain an environment of stability and professionalism. Their behaviour must be in line not only with their employer's expectations, but also professional bodies such as the Independent Regulatory Board of Auditors (IRBA), the South African Institute of Chartered Accountants (SAICA) and the South African institute of Professional Accountants (SAIPA). They must adhere to certain rules and regulations which dictate appropriate behaviour in the workplace and how emotions should be publicly displayed (Zapf, 2002).

Research conducted by the Institute of Management Accountants in the United States found EI to be extremely important for success as an accountant (Akers & Porter, 2003), and according to Kirch et al. (2001), 80% of an accountant's success is based on their ability to understand themselves and others, and to interact with people (EI). According to Bay and McKeage (2006), an accountant's ability to perceive and control emotions allows them to perform better in a several areas, such as decision-making, leadership, and customer relations. EI has become a source of competitive advantage for accountancy firms (Foley, 2007), and contributes to the accountant's ability to adapt to social situations and manage stress (Gill,

2009). Accountants who are able to empathise, influence, and build trust with clients are able to create professional relationships that are based on more than just financial transactions, which set them apart in a crowded market where new business comes primarily from referrals (Phillips, 2017).

Globalisation and technological progress have contributed to the increase in mental health problems in the workplace, with employees suffering from chronic stress, depression, anxiety, burnout, and other related disorders (ILO, 2016). The accounting environment is characterised by the need for punctuality, time management, intolerance for mistakes, heavy workloads, continuous changes in the industry regulations, and the need for high levels of concentration, which increase the level of stress in this profession (Ozkan & Ozdevecioglu, 2013). For employees operating in this industry, constant deadlines and strict legislation governing their way of work are part of everyday life. They are required to work long hours and are frequently exposed to emotional clients and difficult situations that challenge their integrity and professional ethics. These employees experience occupational stress when they have little to no control over their situations and clients, or when they feel that their job demands exceed their abilities (Utami & Nahartyo, 2013).

1.3 Aim and Purpose of this Study

According to Ceasar et al. (2004), understanding and managing emotions protects against the effects of work stressors on other organisational outcomes like attention to detail and productivity, and it can increase commitment, trust, and loyalty. The development of EI and its effect on EL and levels of burnout (Lee & Ok, 2012) should be of significant interest to Industrial Psychologists and HR practitioners because of its ability to have a positive effect on employees' productivity, relationships, performance, and commitment (Cooper, 1997; Gong et al., 2019).

For organisations to be able to effectively support their employees through targeted interventions and coping strategies, they need to understand the factors that have an impact on the development of burnout (Barkley, 2013; Ngo et al., 2005). Work stressors and burnout, according to Van Tonder and Williams (2009), have become dynamic challenges for employers whose goals are to deliver superior products and services in order to remain innovative in an increasingly competitive environment. Burnout, resulting from work demands, is a source of major concern for organisations because it can result in high costs in the form of undesirable outcomes such as absenteeism, turnover, and reduced performance (Jeung et al., 2018). According to Gong et al. (2019), burnout is a common problem in high-pressure environments where the company's mission is increased job and organisation performance. In accounting firms, where productivity is one of the main organisational goals, employers should understand the process of burnout and occupational stress and take it into account in their operational and strategic decision-making (Newton et al., 2016).

Knowledge about the role of EI in the ED and burnout relationship will empower organisations to reduce the levels of stress and burnout in employees, by developing their EI through education and training (Görgens-Ekermans & Brand, 2012; Goleman, 1998; Lee, 2017).

This study has the potential to enable audit and accounting firms to gain a better understanding of the role of EI in the experience of ED and burnout by chartered, professional and trainee accountants, which could encourage these firms to concentrate on the development of their employees' EI. There is also the potential benefit to society where professional bodies (e.g., SAICA and SAIPA) and universities could focus on developing EI in competency frameworks.

Therefore, the aim of this study is to investigate the relationship between three constructs: EI, ED (as a dimension of EL) and burnout, and to determine if EI acts as a moderator in the ED-burnout process within the accounting profession.

1.4 Research Objectives

Given the discussion in the introduction and the aim of the study, the specific objectives of this research are:

- To conceptualise and understand EI, ED (as a dimension of EL), and burnout from the literature;
- To investigate the relationships between EI, ED (as a dimension of EL), and burnout;
- To determine whether accountants with higher levels of EI present with less symptoms of burnout;
- To determine whether accountants with higher levels of EI report lower levels of ED;
- To gain information on the amount of variance in the burnout dimensions explained by ED and the dimensions of EI;
- To determine the amount of variance in ED that is explained by the various EI dimensions;
- To determine whether there is a significant moderating effect of the EI dimensions on the ED-burnout relationship; and
- To contribute to audit and accounting firms' understanding of EI, ED, and burnout and to encourage these firms to focus on the development of their employees' EI, and to possibly inspire professional bodies (e.g., SAICA and SAIPA) and universities to focus on developing EI in competency frameworks.

1.5 Chapter Summary

This chapter introduced the constructs of EI, EL as occupational stressor, ED (as a dimension of EL), and burnout. It further examined the impact of stress and burnout on organisations and the possible moderating effect of EI. The importance for organisations, Industrial Psychologists, and HR practitioners to understand the impact of EI, ED, and burnout was also discussed. In addition, the aim of the study and the objectives of the study were established. The following chapter (Chapter 2) will provide a detailed overview of the constructs introduced in this chapter, with specific reference to important literature and previous research involving these constructs. Chapter 3 consists of the research design, the research hypotheses, and the proposed research methodology, which attempt to address the research objectives. Reference is also made to the ethical considerations of the study. Chapter 4 will set out the results obtained in the research. The final chapter (Chapter 5) will focus on a discussion of the reported results, with reference to the relevant literature and the implications for the accounting profession. The limitations of this study will also be noted and recommendations for future research will be provided.

Chapter 2: Literature Review

2.1 Theoretical Framework

This study draws from the Job Demand-Resources model (JD-R model) and the Conservation of Resources Theory (COR) as theoretical frameworks. These frameworks will first be explained before discussing the concepts (ED, EI, and burnout) that were researched in this study.

2.1.1 Job Demands-Resources Model (JD-R Model)

The JD-R model is a theoretical framework that aims to integrate the stress and motivation research traditions (Demerouti & Bakker, 2011). This framework is commonly used for understanding the aspects and processes (strain and motivational) that contribute to the development of burnout (Dreison et al., 2018). The JD-R model theoretically assumes two psychological processes known as the health impairment process (strain) and the motivational process. The motivational process refers to the process where job resources play a motivational role by enhancing employee engagement, decreasing cynicism, and inspiring better performance (Akkermans et al., 2013; Bakker et al., 2014). Conversely, the health impairment process involves a de-energising process, in which high job demands reduce the employee's resources, resulting in burnout, emotional exhaustion, and health impairments (Langenhoven, 2015). This study focuses on the health impairment process, whereby burnout develops when job demands constantly surpass the resources required to cope successfully with the demands (Görgens-Ekermans & Kotzé, 2020).

According to the JD-R model, every occupation has its own characteristics that can be broadly classified into two categories: job demands and job resources (Bakker & Demerouti, 2007).

This model suggests that burnout can develop through the strain process when high job demands co-exist with limited resources (Spies, 2006). Conversely, employee engagement, is prevalent when high work demands are grouped with high work- and personal resources (Bakker et al., 2014).

Job demands refer to the social, physical, psychological, or organisational features of the job that require continuous physical and/or mental effort, or emotional effort (e.g. ED) (Schaufeli & Bakker, 2004), and are therefore associated with certain physiological and/or psychological costs (e.g. exhaustion) (Demetouri et al., 2001). Examples of job demands include time pressure, role conflict, and EL (Newton et al., 2014).

According to the JD-R model, job resources mainly enhance an employee's level of commitment and passion, whereas an imbalance between job resources and job demands are primarily responsible for burnout (Kim & Wang, 2018). It is, however, important to note that job demands are an inherent part of any job, and do not automatically result in problems for the individual or the organisation (Dreison et al., 2018). Rather, it becomes problematic when the job demands outweigh the available resources, which causes an imbalance that creates occupational stress and can lead to the development of burnout (Bakker & Demerouti, 2007; Dreison et al., 2018).

Job resources (e.g. autonomy, supervisor support, and feedback) refer to job features that are aimed at achieving job goals, and that stimulate employee growth and development (Demerouti et al., 2001; Newton et al., 2014). It refers to the psychological, physical, social, or organisational facets that can help the employee to accomplish job goals and decrease job demands (Görgens-Ekermans & Kotzé, 2020). Job resources can be categorised into two groups: external resources (social and organisational) and personal resources (emotional aspects, action patterns, and cognitive functions) (Demerouti et al., 2001). This study will focus on EI as a personal resource operating in the workplace.

According to Bakker et al. (2005), job resources play a vital role in mitigating the effect of job demands on the development of burnout. Employees who possess or have access to several work resources will be better equipped to cope with everyday work demands, which could decrease the level of stress and burnout (Bakker et al., 2014). Sufficient job and personal resources, according to Langenhoven (2015), can reduce burnout symptoms in employees and have a positive effect on the functioning of organisations. Several studies have found high job demands (e.g. ED) and a lack of resources to be associated with the burnout process (Alarcon, 2011; Demerouti et al., 2001; Schaufeli & Bakker, 2004). This study therefore argues that job demands, such as engaging in ED, will increase levels of burnout and EI, as a resource, will decrease it.

2.1.2 Conservation of Resources Theory (COR Theory)

The COR theory can be utilised in any organisational context as a framework for understanding people's reactions to stress. This theory suggests that stress results from situations where valued resources are threatened or lost (Lee & Ok, 2014). According to the COR theory, people strive to obtain, preserve, and protect the resources that they value and to minimise any threats or resource loss (Brotheridge & Lee, 2002). These resources can be placed into four categories: (1) personal characteristics (e.g. self-esteem), (2) conditions (e.g. social support and relationships), (3) forms of energy (e.g. emotional energy or finances), and (4) objects (e.g. cars and houses) (Hobfoll et al., 2018).

Burnout, according to the COR, develops when resources are threatened (e.g. loss of confidence following poor feedback from clients), when resources are lost (e.g. loss of a valued relationship), or when the person fails to gain resources after an investment of personal resources has been made (e.g. investing time in training but not seeing an improvement in performance outcomes) (Alarcon et al., 2011; Prapanjaroensin et al., 2017).

According to the COR theory, the more resources people have access to, the greater their ability will be to deal productively and effectively with job demands, resulting in more resources (Hobfoll et al., 2018). For example, if the employee has access to job resources (like appropriate software) needed to complete a task successfully, the effective completion of the job demand could enhance their self-esteem (personal resource). On the other hand, the fewer resources they have, the more maladaptive coping strategies will be employed, leading to fewer resources (like decreased self-esteem) (Alarcon et al., 2011). It is a vicious cycle, where those who have fewer resources at their disposal are also more vulnerable to losing their resources (Spies, 2006).

Burnout will emerge where resources are continuously lost (Brand, 2007). This loss of resources over time leads to maladaptive ways of dealing with job demands, which lead to even more resources being lost, resulting in the spiral of resource loss known as burnout (Alarcon et al., 2011). In terms of burnout, the specific resource that is lost is emotional energy; according to Spies (2006), it is possible that by performing ED (a job demand), the employee's energy resources deplete, which then contributes to emotional exhaustion.

This study will argue within the frameworks of the JD-R model and the COR that a lack of resources, such as EI, and experiencing high levels of ED, could result in the development of burnout over time (Görgens-Ekermans & Kotzé, 2020). It is hypothesised in that EI (as an available personal resource) could serve as a moderator between the stressor (ED) and the outcome (burnout).

2.2 Defining the Concepts

In the following section relevant literature and research related to the burnout, ED (as a dimension of EL), and EI constructs will be reviewed and discussed. Furthermore, the ED and EI constructs' relation to burnout will be discussed to gain an understanding of the

relationship that exists between these three constructs. The causes and consequences of burnout are also identified.

2.2.1 The Burnout Construct

Freudenberger (1974) was one of the first researchers to introduce the burnout construct, who saw burnout as a mental disorder resulting from an exhaustion of energy, progressive stress, intra-personal conflict, ineffective coping mechanisms, excessive demands, and dysfunctional personality traits (Schaufeli, 2003). Maslach and Jackson (1986) defined burnout as a three-dimensional psychological syndrome consisting of emotional exhaustion, depersonalisation, and reduced personal accomplishment that occur in individuals working with people.

Maslach and Schaufeli (2001) considered emotional exhaustion and cynicism (depersonalisation) to be the main symptoms of burnout. This finding was substantiated by research conducted by Demerouti et al. (2001), who described emotional exhaustion as feelings of worn-out physical and emotional resources that prompt individuals to distance themselves from their work as a way of coping with work overload. Emotional exhaustion, according to Moon and Hur (2011), is at the core of burnout and occurs when the energy employees once possessed to perform their work is drained and they are no longer able to give adequately of themselves to perform their jobs. It leads to feelings of emotional depletion and feeling drained of emotional resources, which decrease the individual's ability to cope with continuing work demands (Maslach & Jackson, 1986).

Depersonalisation, the second dimension identified by Maslach and Jackson (1986), occurs as a direct response to job stressors and is characterised by a detached and emotional coldness (Cordes & Dougherty, 1993). This dimension refers to the individual developing negative and rigid attitudes and behaviour toward the people involved in the interaction; it

refers to the treatment of others as objects rather than people (Brand, 2007; Celik et al., 2010).

The final dimension of burnout, reduced personal accomplishment, refers to the individual feeling less competent and successful in their job (Bosman et al., 2005). This dimension is described by Maslach and Leiter (2016) as the individual falling into emotions of failure and incompetence. Schaefeli and Enzmann (1998) refined Maslach and Jackson's (1986) definition of burnout by adding three additional symptoms, namely distress, decreased motivation, and dysfunctional behaviour and attitudes in the workplace.

Rothmann et al. (2003) describe burnout as an unrelenting stress phenomenon that goes beyond the experience of mere exhaustion. It is regarded as the result of the accumulation of a series of unsuccessful attempts to cope effectively with various work-related emotional stressors (Schaufeli & Enzmann, 1998; Shirom, 2003). Burnout is considered a case of prolonged occupational stress, where the demands of the workplace exceed the individual's adaptive responses (Cooper et al., 2001; Schaufeli, 2003). It is therefore important not to confuse occupational stress with burnout, although burnout shares symptoms similar to stress (e.g. anxiety, fatigue, and depression), the simultaneous interaction between the three dimensions (emotional exhaustion, depersonalisation, and reduced personal accomplishment), and the extended length of the symptoms differentiates the two syndromes (Dix, 2017). Burnout may be the result of extreme chronic stress, but it is not the same as too much stress; stressed individuals can still imagine that if they can just get everything under control, they will feel better, whereas people with burnout feel empty, mentally exhausted, devoid of motivation, and beyond caring (Smith et al., 2019).

The concept of burnout, initially believed to be relevant only to individuals working in human services professions, has expanded towards all other professions, with a variety of definitions (Taris et al., 1999). Most definitions, however, include high levels of emotional

exhaustion, acknowledging the emotive component of the construct, distress, and negative attitudes toward an individual's work (Brand, 2007; Maslach & Schaufeli, 2001). Researchers also generally agree that burnout involves an internal psychological process, during which feelings, ways of thinking, and hope for the future are experienced as negative due to the consequential feelings of discomfort, distress, discomfort, and a sense of failure (Brand, 2007).

According to Hollett-Haudebert et al. (2011), employees in the service delivery domain experience stress when they believe the organisation will not be able to meet the client's demands and expectations. They must accommodate demanding requests from clients whilst trying to balance the client's needs with the organisation's priorities, which are often in conflict with each other (De Villiers, 2015).

Internationally coined as a stress phenomenon, burnout has become a major area of research and concern in various professional fields that originate in both situational and personal factors, with detrimental consequences not only for employees, but organisations in their entirety (Leiter & Maslach, 2001; Toppinen-Tanner et al., 2002).

2.1.2.1 Causes and Consequences of Burnout in the Workplace

Multiple causes have been implicated in the development of burnout among working individuals (Finney et al., 2013). It can stem from the individual, organisational stressors, as well as a combination of the two (Brand, 2007). Workplace stressors, such as a high volume of work, role conflict, a lack of promotion, and autonomy interact with individual factors, such as personality, a lack of support, and family problems, to create mental and physical ill health in employees (Cooper & Marshall, 1976). This view was supported by Judge and Bono (2001), who suggested that personality factors such as core self-evaluations (emotional stability, low self-esteem, self-efficacy, and locus of control) are linked to burnout.

Burnout, according to the JD-R model and the Comprehensive Burnout and Engagement (COBE) model, is mainly predicted by job demands and a lack of job resources (Schaufeli & Bakker, 2004). Job demands, according to the JD-R model, include work overload (amount of work and emotional demands), job insecurity, role ambiguity, and role conflict (Guenette & Smith, 2018), whereas job resources include growth opportunities (to learn and be independent), performance feedback, and organisational support (interpersonal relations) (Bakker et al., 2014; Rothmannn & Rothmannn, 2010). In the JD-R model's effort to explain burnout, job demands, such as work overload, predict feelings of exhaustion, and a lack of job resources, such as social support by colleagues and supervisory coaching, predict work engagement (Demerouti et al., 2001).

It is, however, important to remember that burnout is one of many responses to excessive occupational stressors and demands, and that individuals bring a unique quality to the workplace (Muldary, 1983). Burnout is not merely the result of too much workplace stress, it is also affected by the individual's need to feel meaningful, maladaptive coping strategies, a lack of social support, and strained personal relationships (Judge & Bono, 2001; Pines, 1993). According to De Cuyper et al. (2012), well-established personal resources (e.g. social support) may protect some employees, and thereby make them less vulnerable to burnout. It becomes clear from the reviewed literature that the role of the individual's personal resources should also be considered in the development of burnout. According to Brand (2007), it can be presumed that the individual's level of EI could affect the burnout process and subsequently moderate the frequency and level of burnout experienced by the individual.

Burnout is a psychological syndrome that cannot only affect an employee's mental and physical well-being but also their ability to be productive, which could result in deleterious ramifications in the workplace (Dix, 2017). According to Van Tonder and

Williams (2009), burnout manifests in cognitive, affective, and behavioural symptoms that can be potentially severe for the individual and the employer organisation in which they interact. It is characterised by emotional fatigue and negative attitudes and behaviours, resulting in decreased work performance (Maslach & Schaufeli, 2001), job dissatisfaction, family problems, substance abuse, and physical ill health (Finney et al., 2013; Maslach & Jackson, 1986). Physical symptoms include headaches, ulcers, muscle tension, flu, sleep disturbances, and gastrointestinal disorders (Leiter & Maslach, 2000; Scott, 2020).

The consequences of burnout are of the utmost concern for employers, since it can have severe financial implications for the organisation (Jeung et al., 2018; Jonker & Joubert, 2009). On the organisational level, burnout is associated with turnover intention, lower commitment, absenteeism, decreased productivity, low morale, safety risks, and deterioration in the quality of service in the organisation (Fan et al., 2014; Sharma, 2002). Decreased efficiency, productivity, and commitment, and higher levels of absenteeism result in a financial burden for organisations. Clients are likely to return to a company or service provider if they received quality service and products (Lee & Ok, 2012); if not, they may take their business elsewhere, which could affect the organisation's ability to stay relevant in today's highly competitive business environment. The financial implications associated with increased absenteeism due to burnout are evident in lost productivity, paid sick leave, and costs involved in finding and training replacement labour (Brand, 2007).

Burnout's impact on the workplace was depicted in a study conducted by Schaufeli and Enzmann (1998), the results of which indicated that individuals reporting higher levels of organisational commitment and job satisfaction also reported lower scores on the three dimensions of burnout (Emotional Exhaustion, Depersonalisation, and Reduced Personal Accomplishment). In a study conducted by Ochoa (2018), Emotional Exhaustion was negatively related to quality of work (r = -0.17, $p < 0.01$), productivity (r = -0.20, $p < 0.01$),

and job performance (r = -0.34, p < 0.01); Depersonalisation (Cynicism) was negatively related to quality of work (r = -0.42, p < 0.01), productivity (r = -0.46, p < 0.01), and job performance (r = -0.34, p < 0.01); and Efficacy (opposite of reduced personal accomplishment) was positively related to quality of work (r = 0.62, p < 0.01), productivity (r = 0.63, p < 0.01), and job performance (r = 0.05, p < 0.01). Similarly, the dimensions of burnout were also found by Prentice and Thaichon (2019) to be negatively related to job performance and employee commitment.

2.2.2 Emotional labour

Research in the organisational context has highlighted the importance of emotion at work as more individuals hold jobs that involve EL, requiring them to regulate their emotions (Noor & Zainuddin, 2011). Although EL, also referred to as emotion work, was initially believed to be applicable only to jobs that involve services to the public, its significance has been acknowledged in a variety of occupations that demand interactions with clients (Morris & Feldman, 1996).

The construct of EL was first defined by Hochschild (1983, p. 7) as the "management of feelings to create a publicly observable facial and bodily display", in exchange for remuneration. This definition highlights the importance of both bodily and facial expressions because if clients notice a discrepancy between the two, they may experience the employee's behaviour as being fake or insincere (Groth et al., 2009). EL is a multidimensional construct with various approaches, such as those of Ashforth and Humphrey (1993), who conceptualised EL as a form of impression management, to conform to the image of the organisation. These authors, according to Jonker (2012), were more concerned with EL as observable behaviour rather than the process of managing one's emotions and feelings. Other

authors refer to emotion work as the process of suppressing or arousing feelings in oneself and others, to achieve organisational norms or goals (Groth et al., 2009; Sohn et al., 2016).

Grandey (2000) argues that EL is a process of modifying emotions and visible expression in order to meet the expectations of the organisation, and that there are several personal aspects, such as EI, that can influence how employees respond to EL (Jonker, 2012). According to Zapf et al. (1999), emotion work includes emotional regulation requirements (to show sympathy and consideration toward clients and to display positive and negative emotions), possibilities for emotional control, and emotional regulation problems (ED). They viewed ED (the expression of emotions which are in contrast with felt emotions) as part of EL (Jonker, 2012). Brotheridge and Lee (2003), on the other hand, did not regard ED as part of emotion work; their definition focused more on the duration, variety, intensity, frequency of service interaction, and surface and deep acting. This study will utilise the conceptualisation provided by Zapf et al. (1999).

In the conceptualisation of EL provided by Brotheridge and Lee (2003), they identified two dimensions (strategies) that employees develop to regulate their feelings and expressions. These emotion regulation strategies are referred to as surface acting and deep acting (Sohn & Lee, 2012). Deep acting, also referred to as emotional effort, involves modifying felt emotions so that the required display rule is truly felt, and emotional expression is genuine (Groth et al., 2009; Tsang 2011). It is considered an antecedent-focused emotional regulation strategy during which emotional signals are perceived and feelings are actively induced to express the required feelings (Andela et al., 2015; Mann, 2005).

Surface acting is considered a response-focused form of emotional regulation where an employee regulates their emotional expression in order to act appropriately at work to meet organisational expectations, even though their true feelings are inconsistent with their displayed feelings (Andela et al., 2015).

Although termed differently in the different theoretical models of EL, the constructs of surface acting, identified by Brotheridge and Lee (2003), and ED identified by Zapf et al. (1999) conceptually measure the same construct (discrepancy between inner feelings and outer expression) and will therefore be used interchangeably in this study.

Most organisations in today's competitive work environment aim to guide employees' emotions to ensure customer loyalty, client satisfaction, a professional service, and to accomplish their financial goals (Jeung et al., 2018). Organisations are prescribing implicit and explicit rules for expressing appropriate emotions during face-to-face or voice-to-voice interactions with clients (Lee & Ok, 2012; Zapf, 2002). Employees are expected to follow these display rules regardless of how they truly feel (Diefendorff et al., 2005). They are, for example, required to suppress feelings of anger and irritation and to be friendly and professional when dealing with difficult or abusive clients, as acknowledged by Furnell (2008). It is important to note that although not all companies have explicit display rules, their mission statement may incorporate display rules, and there may be implicit display rules taught in an individual's occupational education or as part of their professional ethos (Zapf et al., 1999). For example, in the auditing and accounting environment employees do not have the option to opt out of the client relationship during an auditing just because they experience an emotionally loaded situation. They are required to remain professional and ethical an act with integrity at all times.

The employee therefore supresses their true feelings by adjusting their expression to adhere to the emotional behaviour required by the organisation; they pretend to experience an emotion that is not actually felt (Diefendorff et al., 2005; Grandey, 2000). This mismatch between genuine emotions and the organisation's required display rules is referred as ED.

2.2.2.1 Emotional Dissonance

Employees are often required to express emotions in a certain manner whilst interacting with clients; however, on many occasions the emotions that are genuinely felt by the employee do not match the required emotions (Zapf, 2002). According to Lee and Ok (2012), employees who frequently suppress their true feelings, or fake them to adhere to expression rules, experience an ongoing discrepancy between their true emotions and outward expressions. This discrepancy between felt and displayed emotions is referred to as ED (Mann & Cowburn, 2005).

Emotional Dissonance can be described as a subjective emotional state that represents a conflict between authentic emotional display and the emotional expression requirements of the organisation (Cheung & Tang, 2012). This discrepancy arises when the emotions an employee displays, as part of their work performance, do not match the emotions they feel (Pugh et al., 2011). An employee may be obligated to suppress undesired emotions or exhibit a positive emotion rather than a negative one, or they might feel nothing when a certain emotional display is required (Zapf et al., 1999).

Emotional Dissonance causes distress for the employee, because it conflicts with the employee's self-concept and produces feelings of inauthenticity (Li et al., 2014; Pugh et al., 2011). According to Zapf (2002), this emotional conflict results in emotional discomfort and occupational stress that in turn can cause burnout. Sustained ED have also been found to result in adverse outcomes, such as memory loss, absenteeism, alienation, depersonalisation, job dissatisfaction, hypertension, stress, and negative mental outcomes (Jeung et al., 2018; Pugh et al., 2011). Employees who are unable to feel what they are required to feel may start to feel hypocritical and incompetent, which may result in low self-esteem and they may also start to blame the organisation, which could result in decreased job satisfaction (Zapf et al., 1999).

2.2.2.2 Emotional Dissonance and Burnout

Zapf et al. (2001) found that ED makes a unique contribution to the development of burnout; in addition to the contributions made by other workplace stressors (such as workload, occupational stress, and role conflict), and social stressors (e.g. interpersonal conflicts and lack of social support). This finding was supported by Montgomery et al. (2003), who found emotional job demands to be the most significant predictor in work-family interference and burnout.

Emotional Dissonance can be stressful for the individual and cause burnout symptoms, especially when employees must frequently display emotions contrary to their true feelings (Diestel & Schmidt, 2011). Frequent and long-lasting ED in the emotional interactions with clients, according to Jeung et al. (2018), can be regarded as antecedents to burnout, where employees begin to experience burnout when their capacity for managing ED has been exhausted due to sustained EL (Morris & Feldman, 1996).

Various studies have identified ED to have a direct influence on burnout symptoms (Brotheridge & Grandey, 2002; Diestel & Schmidt, 2011; Indregard et al., 2018). Emotional Dissonance has been positively related to the Emotional Exhaustion and Depersonalisation components of burnout, and negatively linked to the Personal Accomplishment dimension (Andela et al., 2015; Cheung & Tang, 2007; Lee & Ok, 2012). This finding was supported by a study conducted by Indregard et al. (2018), who found that ED was significantly positively correlated with Emotional Exhaustion ($r = 0.23$, $p < 0.01$). Similarly, in a study conducted by Mikolajczak et al. (2007), it was also found to be positively associated with Emotional Exhaustion ($r = .29$, $p < 0.001$) and Depersonalisation ($r = .35$, $p < 0.001$).

According to Simbula et al. (2019), ED drains the employee's resources, which leaves them feeling emotionally exhausted and limits the number of available resources to spend on

pleasurable activities to reduce stress. Sustained exposure to excessive emotional demands can activate the individual's stress system (Schaible & Six, 2016), and can contribute to substance abuse problems, physical inactivity, depression, and anxiety, as mentioned by Jeung et al. (2018).

In line with the JD-R model's health impairment process, regulating emotions to adhere to a desired display rule is considered an effortful process that can drain psychological resources and consequently enhance stress (Indregard et al., 2018). This is supported by prior studies that reported that experiencing ED increases Emotional Exhaustion, psychological distress, and absenteeism (Diestel & Schmidt, 2011; Indregard et al., 2018; Zapf, 2002). This study expects ED to be positively related to the Emotional Exhaustion dimension of burnout.

In relation to the Depersonalisation (Cynicism) dimension of burnout, Hochschild (1983) found that individuals who express inauthentic emotions over time may start to feel detached, not only from their own true feelings, but also from the feelings of others. Emotional Dissonance causes distress for the individual because it conflicts with the employee's self-concept (Pugh et al., 2011). Reduced personal accomplishment, according to Wu and Shie (2017), includes low motivation, negative self-evaluations, diminished view of skills, and failure to deal with work requirements, which could result in employees acting indifferent or negative toward customers. Employees may also try to reduce the emotional stress caused by Emotional Exhaustion by engaging in Depersonalisation (Dick, 2011). According to the COR theory, employees feeling exhausted due to frequent ED, might try to prevent further loss by staying away from work and detaching themselves from the client environment (Indregard et al., 2018).

Burnout develops when employees can no longer sustain an adequate psychological distance between their emotional requirements and their sense of self; they experience anxiety and distress due to individual resources being lost or threatened (Celiker et al., 2019;

Jeung et al., 2018). This view is linked to the COR theory, which holds that the more resources people have, the more likely they will be able to avoid and cope with stress (Wu & Shie, 2017).

Even though ED has been directly linked to increased levels of burnout, other models of EL have identified the dimension of deep acting (emotional consonance), as a means of reducing the risk of burnout (Lee et al., 2015). Deep acting, also referred to as emotional effort, involves modifying felt emotions so that the required display rule is truly felt, and emotional expression is genuine (Groth et al., 2009; Tsang, 2011). This finding is supported by Schaible and Six (2016), who found that efforts to deeply experience required positive emotions can decrease stress. According to Hulsheger et al. (2010), employees who are able to genuinely display the required emotional display rules of their organisation are inclined to also show enhanced performance at work, and higher levels of job satisfaction and employee commitment (Hulsheger et al., 2010).

According to Lee and Ok (2012), employees who attempt to feel the required emotions through emotional effort can experience emotional congruence between their actual feelings and emotional expression, which increases their sense of self-efficacy and job satisfaction. Employees' feelings of personal accomplishment can be increased through positive feedback received from customers, who appreciate genuine emotional expressions during service delivery (Brotheridge & Grandey, 2002).

It becomes clear that the EL construct cannot in itself be regarded as having positive or negative outcomes for the individual or the organisation, it depends heavily on how it is conceptualised and the dimensions measured (Rogers et al., 2014). This study will utilise the conceptualisation provided by Zapf et al. (1999) and focus specifically on the relationship between ED as a -dimension of EL, and burnout.

Individual characteristics, such as the level of EI and person-job fit, also play a role in the ED-burnout relationship. Diestel and Schmidt (2011) argue that employees, whose personality traits are aligned with their job demands (person-job fit), will experience lower levels of ED. Similarly, the ability of an individual to recognise their own emotions and those of others, and to regulate these feelings in interpersonal relationships (i.e. EI), was found critical in performing EL effectively (Goleman, 2001; Lee & Ok, 2012).

2.2.3 Emotional Intelligence

The EI construct's roots lie in the concept of social intelligence, developed by Thorndike (1920, p. 228) where he defined it as "… the ability to understand and manage men and women, boys and girls – to act wisely in human relations". According to Bar-On (2006), social intelligence is a means of explaining successful outcomes that cannot be attributed to IQ (Bar-On, 2006).

In 1990, Salovey and Mayer coined the term EI, describing it as a form of social intelligence, separate from general intelligence. They later expanded their definition, which is the definition most widely accepted in EI research (Lee & Ok, 2012):

Emotional Intelligence is defined as the ability to perceive emotions, to access and generate emotions so as to assist thoughts, to understand emotions and emotional knowledge, and to reflectively regulate emotions so as to promote emotional and intellectual growth (Mayer & Salovey, 1997).

Even though there are numerous conceptual definitions of EI, they all share some theoretical underpinnings, which include the ability to manage one's own and others' emotions, an awareness of one's own and others' emotions, and an understanding of emotions (Pillay et al., 2013). It refers to the ability to monitor one's own and others'

emotions, to discriminate among them, and use the information to guide decision-making and behaviour, as identified by George (2000).

According to Goleman (2017), EI consists of five key elements: self-awareness (ability to know and recognise how one is feeling and how those feelings are affecting others); self-regulation (ability to control emotions and actions); motivation (personal drive to improve and achieve); empathy (ability to identify with others and understand their desires and perspectives); and social skills (communication).

Bar-On et al. (2005) refer to EI as a set of capabilities and non-cognitive skills which enables individuals to successfully cope with and overcome environmental stress and has been identified as an important personal factor in the productivity of organisations (Shkoler & Tziner, 2017). According to Hughes et al. (2005), emotionally intelligent people can cope better with personal and organisational demands, through their ability to reason with emotion and to enhance thought. They can adapt to complex situations and manage tension by developing alternative methods, to become more effective and efficient in both their personal and work life (Shkoler & Tziner, 2017; Van Jaarsveld, 2003).

The positive effect of EI in the work environment is best described by the definition utilised by Palmer and Stough (2001, p. 1), “EI involves the capacity to effectively perceive, express, understand, and manage emotions in a professional and effective manner at work”. According to Houston (2019), people with higher EI are better equipped to engage cohesively with their colleagues and within teams, and they can manage occupational stress and deal with change more effectively. Emotional Intelligence plays a pivotal role in determining success in an individual’s work and psychological life (Oginska-Bulik, 2005); it enables employees to engage effectively with others and plays a crucial role in enabling them to pursue business, relational, and personal objectives efficiently (Dollard, 2018).

The awareness of emotions and understanding one's own and others' emotions has become an important feature in the workplace, where shared emotions and affective experiences continuously influence behaviours, perceptions, and attitudes (Hutchinson & Hurley, 2013; Salancik & Pfeffer, 2003). It can therefore be assumed that EI, as a personal resource, not only has a positive effect on the individual employee's interactions at work and their ability to manage occupational stress, but can also be beneficial for the organisation as a whole (Barkley, 2013).

2.2.3.1 Models of Emotional Intelligence

A number of theories and models of EI have been identified which form the foundation of several EI measuring tools, such as the Mayer-Salovey-Caruso Emotional Intelligence Test (MSCEIT), Bar-On EI-I, the Swinburne University Emotional Intelligence Test (SUEIT), and the Genos Emotional Intelligence Inventory (Görgens-Ekermans & Brand, 2010).

In deciding which instrument to use, it is important to consider whether EI will be researched from an ability or trait perspective. The trait models utilise self-report questionnaires, whereas the ability approach assesses EI through performance measures rather than self-report (Brand, 2007; Fiori & Vesley-Maillefer, 2018).

EI as an Ability Model

The ability model views EI as a form of intelligence, a cognitive ability grounded in the processing of emotion information (Fiori & Vesley-Maillefer, 2018). This approach views EI as similar to verbal and spatial intelligence (Caruso et al., 2002); just as individuals may display aptitude in the understanding and use of word, geometric shapes, and numbers, so they may show more or less intelligence in dealing with emotions (McCrae, 2000). It

stipulates that EI is linked to general intelligence and that cognitive processing is an inevitable part of emotions, and therefore EI should be measured though performance tests where respondents have to perform distinct tasks and solve specific challenges (Fiori & Vesley-Maillefer, 2018; Mayer et al., 2016). These performance tests, according to the ability approach, should measure actual capacity to perform well and not the belief about one's own capacity as is the case in the trait and mixed models, (Mayer et al., 2016). The respondent's answers must therefore be evaluated against set criteria (Roberts et al., 2001).

Salovey and Mayer's (1990) definition of EI as an ability to understand feelings in one self and others, and to use those feelings as tools in problem solving and behaviour regulation, has a strong cognitive emphasis (Furnell, 2008). They defined EI in terms of three cognitive processes: (1) the evaluation and expression of emotions in oneself and others, (2) the perception of emotion in oneself and others, and (3) the utilisation of emotions to facilitate thought processes (Görgens-Ekermans & Brand, 2010; Salovey & Mayer, 1990). Salovey and Mayer (1990) also argue that EI can change the way in which an individual solves problems, organises thoughts, processes information, and that it enables them to apply creative thinking to complete complex tasks (Brand, 2007).

Advocates of the ability model criticise the trait in that their dimensions largely overlap with existing personality traits (Mayer et al., 2000), while those who support these models argue that it is expected that EI, as a lower order personality trait, will relate to higher order personality traits in hierarchical trait taxonomies (Lee, 2010; Petrides & Furnham, 2006).

EI as a trait model

The trait approach to EI describes a person's perception of their emotional world and emotional dispositions, and how confident they are in their ability to perceive, understand, manage, and use their own and others' emotions (Perez-Gonzalez et al., 2020). It includes a

wide range of personality traits and is concerned with measuring people's perceptions of their own emotional competencies via self-report assessments (Petrides, 2011). According to Petrides and Furnham (2003), trait EI is a construct rooted within the personality framework and will therefore naturally have a strong relationship with basic personality traits.

According to the trait model of EI, it encompasses a collection of skills and non-cognitive capabilities that influence an employee's ability to cope successfully with workplace pressures and demands (Bar-On, 1997). Goleman's model of EI (Goleman, 1998) is classified as a behavioural approach that conceptualises EI as consisting of five critical competencies, namely (1) self-awareness, (2) self-regulation, (3) self-motivation, (4) empathy (social awareness), and (5) relationship management (Cherry, 2021).

Unlike the ability approach, the trait approach does not regard EI as a mental ability (IQ) but rather as permutations of personality traits such as self-control, adaptability, emotional expression, and empathy (Petrides, 2011).

2.2.4 EI, ED and Burnout

It becomes clear from the reviewed literature that EI is much more than just emotions; it refers to the manner in which people effectively integrate emotions with thoughts and actions in order to reduce negative emotional experiences (Mayer et al., 2000). Individuals with higher levels of EI, according to Cheung and Tang (2009), are less prone to burnout because they tend to have healthier interpersonal skills and possess the ability to tolerate and manage emotional pressure (Lee, 2017; Varca, 2004). The ability to understand and regulate emotions assists employees in maintaining positive affect (a positive outlook that has a positive influence on work behaviour), and to restrain negative affect (Cheung & Tang, 2012). Through their ability to regulate emotions, they are better equipped to handle intense emotions that are typically associated with feelings of emotional exhaustion and stress

(Brackett et al., 2010). They experience less occupational stress and experience increased job satisfaction, control, and commitment at work (Shkoler & Tziner, 2017). According to Magnano et al. (2017), high trait EI not only alleviates the symptoms of burnout, but also mediates the relationship between burnout and organisational outcomes, such as work performance and turnover intention.

The existing literature on the ED-burnout relationship has focused primarily on the experiences of frontline service workers, like the nursing or call-centre industries. Further research is, however, needed in other occupational fields to provide more insight into the ED-burnout relationship (Mustafa et al., 2016). Even though a study conducted by Furnell (2008) on the relationship between burnout, EL, and EI in the call centre environment provided no evidence of EI as a moderator in the EL-burnout relationship, it did provide evidence that EI was related separately to both EL and burnout. Furnell (2008) also recognised that the organisational context could play a role in the EI, EL and burnout relationship, providing support for this study to be conducted in an alternative workplace setting, namely auditing and accounting firms. Other studies have also provided support for the relationship between EI, EL and burnout. This study will focus only on ED as a dimension of EL and not total EL.

A study conducted by Mustafa et al. (2016) among HR professionals, found that those with high EI levels experienced lower levels of burnout in general, and under conditions of deep-acting, than those who reported lower levels of EI. Their findings supported the belief that individuals with high levels of EI are more skilled at managing EL which leads to less ED thereby reducing the negative effects of burnout (Mustafa et al., 2016), thereby experiencing less ED. Their finding was also supported by Lee et al. (2019), who argued that EI can help minimise the negative outcomes (such as burnout) associated with ED, and enhance the positive effects of emotional congruence (deep acting) (e.g. job satisfaction).

Furthermore, Lee and Chelladurai (2015) found that EI moderated the relationship between ED and Emotional Exhaustion (dimension of burnout).

Employees who can observe and manage emotions effectively will be able to identify the required display rules more easily and adjust their emotions accordingly (Lee, 2010). Emotional Intelligence, as a personal resource, affects how an individual perceives situational factors and can therefore influence the person's emotional state prior to engaging in EL (Rubin et al., 2005). According to Lee (2010), individuals with high trait EI are more inclined to feel positive emotions, which enable them to sincerely feel and express the desired emotions, making it likely that trait EI will have an effect on the level of ED experienced by the employee.

According to Greenberg (2002), employees with high levels of EI are more resilient to burnout because they can use emotional information effectively to make sense of their reactions to workplace stressors and to develop adaptive behaviours. They are less vulnerable because they understand the causes of their stress and can develop strategies to address the negative consequences of stress effectively (Cooper & Sawaf, 1998, as cited in Lee, 2017). Individuals with higher trait EI levels, according to Mikolajczak et al. (2007), use different strategies to mediate the negative outcomes, such as burnout, associated with EL. Individuals high on EI, according to Lee et al. (2019), are more likely to understand the reason for the display rules and therefore adjust their emotional responses to align with the required display rules, consequently experiencing less ED. It can therefore be assumed that EI's effect on the manner in which they perceive and experience EL will influence their tendency for burnout. This assumption is supported by Lee and Chelladurai (2015), who found a significant negative relationship between genuine expression (deep acting) and Emotional Exhaustion (as a dimension of burnout), and Jonker (2012), who found that individual factors, such as EI, can influence an employee's experience of emotion work.

This finding is also supported by the JD-R model which clearly states that personal resources (e.g. EI) can moderate the effect of job demands (e.g. ED) on outcomes (burnout).

A study conducted by De Moraes et al. (2015) found that EI correlated negatively with Emotional Exhaustion (r = -0.685, $p < 0.001$) and Depersonalisation (r = -0.506, p = 0.008), whilst correlating positively with professional satisfaction, higher compassion, and higher communication skills.

Emotional Intelligence, according to Druskat and Wolff (2001), also provides an understanding of how emotions can affect both individual and organisational outcomes, and facilitates processing emotions into effective behaviour patterns (Laborde et al., 2016). According to Mikolajczak and Luminet (2008), individuals high on EI are less likely to appraise stressful situations as a threat and will tend to be more confident in their ability to cope with such a situation, thereby protecting them against the effect of ED on the development of burnout. Looking at the relationship between EI, ED and burnout, it could be argued that individuals with high EI would be less prone to regard ED as a source of stress or a threat to their true self, and more able to modify felt emotions in order to adhere to display rules, which could buffer the negative effects of ED which could lead to burnout. Mikolajczak et al. (2007) argued that those high on EI showed lower reactivity to stressful events (e.g. public speaking or exam sessions) at both the physiological and psychological levels. Therefore, it could be argued that employees high on EI can be expected to reduce the likelihood of burnout development caused by experienced ED during interactions with clients (Szczygiel & Bazinska, 2013).

The compassion and empathy associated with EI could help employees to understand why certain display rules are important for the team and organisation to succeed, and could enable employees to better understand the emotions and behaviours of customers. It could therefore be argued that EI could have a moderating effect on the ED-burnout relationship,

with individuals high on EI presenting with lower levels of burnout, because they are able to understand the expected emotions and behaviours of customers during EL.

2.3 Chapter Summary

In this chapter the literature and research related to the burnout, EL, ED, and EI constructs were reviewed and discussed to gain an understanding of the relationships that exist between these constructs. In addition, the chapter aimed to provide insight into the possible moderating role of EI in the ED-burnout. The next chapter will focus on the research methodology utilised in the study. The research hypotheses, sample selection, data collection, as well as the measuring instruments will be discussed.

Chapter 3: Research Methodology

3.1 Introduction

The preceding chapter reviewed the literature pertaining to burnout, EL, ED, and EI to gain a broader understanding of how these constructs manifest in the workplace. In this chapter, based on the research aim and objectives identified in Chapter 1, the respective research hypotheses will be highlighted and the research methodology for the study will be explained. The research design, sampling design, data collection, data analysis, and ethical considerations will also be discussed.

3.2 Research Hypotheses

The aim of this study, as discussed in Chapter 1, is to investigate the relationship between EI, ED (as dimension of EL), and burnout, and to determine if EI acts as a moderator in the ED-burnout process within the accounting profession. This study will aim to contribute to the accounting profession's understanding and management of the burnout syndrome and to provide useful insights on the role of EI and ED. Knowledge about the role of ED in the development of burnout, as well as whether EI moderates the ED-burnout relationship, will empower accountants to intervene appropriately to lessen symptoms of burnout. Should the research indicate that EI can minimise the development and impact of ED and burnout, it can assist accounting firms in developing proper intervention programmes and enhance appreciation of the EI construct in the accounting profession.

The first objective of this study is to determine if ED relates to the experience of burnout, by testing the relationships between ED (as a dimension of EL) and the dimensions of burnout (as labelled by The Maslach Burnout Inventory – General Survey). Therefore, based on the reviewed literature and aim of this study, it is hypothesised that:

Hypothesis 1: A significant positive relationship will exist between ED and total burnout.

Hypothesis 2: A significant positive relationship will exist between ED and Emotional Exhaustion.

Hypothesis 3: A significant positive relationship will exist between ED and Cynicism (Depersonalisation).

Hypothesis 4: A significant negative relationship will exist between ED and Professional Efficacy.

The second objective of this study is to determine if significant relationships exist between the dimensions of EI and ED, and the dimensions of EI and the dimensions of burnout. Thereafter the objective is to determine if ED and EI might account for variance in the burnout dimensions. It is therefore hypothesised that:

Hypothesis 5: A significant negative relationship will exist between ED and the dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control).

Hypothesis 6: A significant negative relationship will exist between ED and total EI (composite score).

Hypothesis 7: A significant negative relationship will exist between Emotional Exhaustion (as a dimension of burnout) and the dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control).

Hypothesis 8: A significant negative relationship will exist between Emotional Exhaustion (as dimension of burnout) and total EI.

Hypothesis 9: A significant negative relationship will exist between Cynicism (as a dimension of burnout) and the dimensions of EI (Emotional Self-Awareness, Emotional

Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control).

Hypothesis 10: A significant negative relationship will exist between Cynicism (as a dimension of burnout) and total EI.

Hypothesis 11: A significant positive relationship will exist between Professional Efficacy (as a dimension of burnout) and the dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control).

Hypothesis 12: A significant positive relationship will exist between Professional Efficacy (as dimension of burnout) and total EI.

Hypothesis 13: ED can be used to explain variance in Emotional Exhaustion (as a dimension of burnout).

Hypothesis 14: ED can be used to explain variance in Cynicism (as a dimension of burnout).

Hypothesis 15: ED can be used to explain variance in reduced Professional Efficacy (as a dimension of burnout).

Hypothesis 16: The different dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control) can be used to explain variance in ED.

Hypothesis 17: The different dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control) can be used to explain variance in Emotional Exhaustion (as a dimension of burnout).

Hypothesis 18: The different dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-

management, Emotional Management of Others, and Emotional Self-control) can be used to explain variance in Cynicism (as a dimension of burnout).

Hypothesis 19: The different dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control) can be used to explain variance in Professional Efficacy (as a dimension of burnout).

The third objective of this study is to determine if EI has a moderating effect on the ED-burnout relationship. The following is therefore hypothesised:

Hypothesis 20: The different dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control) can act as a moderator between ED and burnout.

The proposed theoretical research model and expected relationships between the variables are represented graphically in Figure 3.1.

Figure 3.1

A Theoretical Model of the Anticipated Relationships between EI, ED (as dimension of EL, and burnout

3.3. Research Design

The research design represents the plan or blueprint of how this study was conducted (Babbie & Mouton, 2010). To investigate the relationship between EI, ED, and burnout, a non-experimental research design was used. In experimental research, a clear distinction is made between the controlled and manipulated variables to test the impact of an intervention on an outcome (Salkind, 2014). According to Crano et al. (2014), experimental research has been found impractical and unethical within social sciences research, such as psychology, since many of the research problems within these fields do not lend themselves to experimental enquiry. Non-experimental research is therefore appropriate for this study, where the researcher wants to observe relationships between variables without controlling or manipulating any of the variables (Kerlinger & Lee, 2000).

This study adopted a relational, descriptive research approach to determine how the variables (ED, EI, and burnout) are related to each other. Both correlational and multivariate statistical techniques were used to determine the strength and direction of the relationships, and interaction effects, between the variables (Furnell, 2008). Correlational research allows the researcher to objectively determine which variables influence one another and the degree of relationship between them (Salkind, 2014).

Survey research was utilised as the specific research design. A cross-sectional survey design was implemented to achieve the objectives of this study and to describe the information collected from the relevant population. According to Babbie and Mouton (2010), survey research is the best method for collecting original data from a population that is too large to observe directly. Therefore, this design is ideal for this study as the population of accountants operating in the South African labour market is too large to be observed directly. The use of structured questionnaires enabled the researcher to indirectly gain an overview of a sample of the larger population (Babbie & Mouton, 2010). According to Shaugnessy and

Zechmeister (1997), this design is less time-consuming and is very well suited to the descriptive functions related to correlational research.

3.4 Sampling

According to Salkind (2014), a sample refers to the subset of the population from which data is collected. For this study, the research sample consisted of accountants operating in the South African work environment (n = 151). The researcher aimed to reach a sample size of n = 350, but only 151 completed surveys were received. An additional 187 surveys had to be discarded due to them being incomplete and were therefore not included in the research. A questionnaire was deemed incomplete of one or more of the questions were not answered. Since the researcher indicated during ethical clearance applications for this study that any incomplete questionnaires will be discarded, no scientific methods were utilised to harness some of the discarded data. The sample size (n = 151) was, however, still deemed appropriate for the current study.

This sample included professional accountants, chartered accountants, and trainee accountants. This aim of the study was to contribute to the accounting profession's understanding of the relationship between EI, ED, and burnout, to equip them to implement effective interventions.

The sampling technique employed for this study was non-probability sampling, more specifically purposive sampling and snowball sampling. Purposive sampling was appropriate for this study because participants were chosen based on their occupation. The researcher also approached the following professional bodies to distribute the survey to their members: the South African Institute of Professional Accountants (SAIPA), and the South African Institute of Chartered Accountants (SAICA). These regulatory bodies have 10,000 and 36,000 members respectively. SAICA agreed to include the survey link of this study in their regional

newsletter, and after ethical clearance was received, distributed it to SAICA members and audit and accounting firms via electronic communication.

Given the researcher's current position at an audit and accounting firm based in the Western Cape, convenient sampling was appropriate for this study because the researcher has access to various audit and accounting firms operating in South Africa. Utilising convenient sampling was the most practical and convenient method for the researcher due to accessibility to the target audience and in terms of time (Babbie & Mouton, 2010). The researcher approached audit and accounting firms to explain the purpose of the study, the sample required, and requested their assistance in distributing the survey link to their colleagues and employees. After ethical clearance was received, the researcher distributed the link to eight (8) audit and accounting firms (convenient sample), who gave their consent to distribute the link to their employees and colleagues. Snowball sampling was employed to reach the desired sample size (n = 151) by asking the identified firms to distribute the link to the online survey to their employees and colleagues.

According to Babbie and Mouton (2010), snowball sampling is implemented by collecting data from the few members of the target population the researcher can locate, and then asking those individuals to identify other members of that population whom they know or have access to. The use of this method, together with purposive sampling, enabled the researcher to gain access to a broader sample of the working population.

It is anticipated that the fair sample size (n = 151) achieved in this study will produce reliable generalisations for the accounting profession in South Africa.

3.5 Data Collection

Data collection only commenced after ethical clearance was obtained from the Stellenbosch University's Department/Faculty Ethics Screening Committee (DESC/FESC)

and the Research Ethics Committee (REC): Social, Behavioural and Education Research (refer to Appendix 1). Once ethical clearance was received, an electronic survey link was distributed via e-mail to the eight (8) audit and accounting firms who gave their consent to participate in the study and to SAICA, who agreed to include the survey link in their regional newsletter (see Appendix 2). Since the participating audit and accounting firms requested to remain anonymous, their consent forms are not attached in this document.

Data were collected by means of electronic self-report questionnaires, administered via Stellenbosch University's e-service survey platform, Sun Survey. No physical collections of data were required. Three questionnaires (measuring EI, ED, and burnout), and a biographic information form were utilised (refer to Appendix 3). The online version of the questionnaires allowed for voluntary participation, anonymity, and convenience in the completion of the questionnaires.

Although the questionnaires were anonymous, the biographic questionnaire allowed the researcher to gather information pertaining to the respondents' occupations (professional accountant, chartered accountant, or trainee accountant), age, years of service, and gender. There were no age criteria for participation. The only criterion for participation in this study was that respondents were either qualified chartered or professional accountants, or in the process of completing their internships towards one of these qualifications (trainee accountants). To allow respondents the freedom to acknowledge their own gender identities, the following response options were utilised: female, male, non-binary, and none of the above (Grobman, 2017).

The protection of data was assured by only the researcher, the study leader, and the statistical analyst having access to the password-protected web-based survey home page. The researcher's laptop, where data were stored and from which access was gained to the password-protected web-based survey home page and Google Drive, was password protected

to ensure that only the researcher would be able to log on to the laptop. This protected against any person gaining access to the survey home page through the laptop's auto password recovery function. The researcher was the only individual actively involved in the gathering of the survey data. Firewall and anti-virus protection were also installed on the researcher's laptop to ensure the security of the data. Regular backups of the data were stored on a password protected Google Drive account.

3.6 Measuring Instruments

The constructs of burnout, ED, and EI were measured by The Maslach Burnout Inventory – General Survey (MBI-GS), the ED dimension of The Frankfurt Emotion Work Scale, and The Genos Emotional Intelligence Inventory-Concise version (Genos EI) respectively. All three instruments are well-validated self-report questionnaires.

3.6.1 Burnout: The Maslach Burnout Inventory – General Survey (MBI-GS)

The Maslach Burnout Inventory (MBI) continues to dominate as the preferred research tool for burnout (Maslach et al., 2009). There are three versions of the MBI, namely the MBI-HSS (Human Services Survey), MBI-ES (Educators Survey), and MBI-GS (General Survey) (Rothmann, 2003). In the HSS and ES versions, the labels used for the three dimensions of burnout were developed to focus on occupations that involve demanding interpersonal interactions, namely Emotional Exhaustion, Depersonalisation, and Reduced Personal Accomplishment (Maslach et al., 2009).

MBI-GS is a self-report questionnaire, developed in response to researchers becoming more interested in burnout among professional roles that are not so clearly people-orientated (Schaufeli et al., 2001). Since the target population of this research was individuals working

in the accounting profession, the MBI-GS was used to measure the three dimensions of burnout.

In this general version, the labels for the dimensions of burnout were adapted slightly to describe broader occupational contexts, "Cynicism" (measuring indifference or a distant attitude towards one's work) replaced Depersonalisation, and "Professional Efficacy" replaced Personal Accomplishment (Maslach & Leiter, 2008). Professional Efficacy measures an individual's satisfaction with past and present achievements, and it explicitly assesses their expectations of continued success at work (Maslach & Leiter, 2016).

The items of the three dimensions were modified slightly to be more generic, without direct reference to working with people (Maslach et al., 2009). It is important to note that although two of the burnout dimensions were altered for the MBI-GS, it still measures the same three dimensions as the original measure, the underlying meaning has not changed, and maintains a consistent factor structure across a variety of occupations (Maslach et al., 2009).

The MBI-GS measures a respondent's relationship with their work on a continuum ranging from work engagement (feelings of self-efficacy and devotion to exceptional work performance), to burnout (state of exhaustion in which the employee doubts their ability to perform and add value to their organisation) (Furnell, 2008). It has 16 Likert-type items within its three subscales: Emotional Exhaustion (five items, e.g. "Working all day is a strain for me"), Cynicism (five items, e.g. "I have become less enthusiastic about my work"), and Professional Efficacy (six items, e.g. "In my opinion I am good at my job") (Rothmann, 2008). All items are scored on a 7-point Likert-type scale, where participants are required to indicate how frequently they feel a certain way about their jobs, ranging from "never" (0) to "every day" (6) (Maslach et al., 2016). The MBI-GS takes approximately ten to fifteen minutes to complete.

Studies that used the MBI-GS in South African samples found satisfactory reliability (Cronbach's alphas), ranging from Emotional Exhaustion = .79 to .89; Cynicism = .72 to .84; and Professional Efficacy = .69 to .84 (Rothmann, 2003). In a study conducted on 2396 South African police officers, Storm and Rothmann (2003) found Cronbach's alphas of .88 (Emotional Exhaustion), .78 (Cynicism), and .79 (Professional Efficacy). Another study conducted by Choi et al. (2019) reported .92 for Emotional Exhaustion, .87 for Cynicism, and .89 for Professional Efficacy. The MBI, in all three forms, is easy to administer and has been found to show acceptable reliability and validity (Maslach et al., 2009).

3.6.2 Emotional Dissonance: The Frankfurt Emotion Work Scale (FEWS)

This FEWS has been applied to various job settings and employee groups, such as call centres, hotels, banks, cabin crews, teachers, and travel agents (Al-Serkal, 2006). It comprises several scales that measure, among other things, the necessity to display positive or negative emotions, sensitivity requirements of the job (e.g. whether empathy toward clients is needed), emotion work control (control with regard to the display of emotions), interaction control (e.g. control regarding available time and completion of an interaction), and ED (the mismatch between genuine emotions and the organisation's required emotional display rules) (Wegge et al., 2009).

The focus of this study is only on ED as occupation stressor and dimension of EL, and therefore only utilised the FEWS items that pertain to ED. Emotional Dissonance was measured by four items (α = .89) adapted from the FEWS (Zapf et al., 1999). Responses were provided on a 5-point Likert scale where 1=seldom, 2=once per week, 3=once per day, 4= several times per day, and 5=several times an hour (Indregard et al., 2018). An example item from the ED sub-scale includes: "How often in your job do you have to suppress emotions in

order to appear neutral on the outside?" This questionnaire took approximately five minutes to complete.

This questionnaire has also been utilised in the South African context by Jonker (2012), who found that the ED sub-scale displayed acceptable reliability ($\alpha > .70$).

3.6.3 Emotional Intelligence: The Genos Emotional Intelligence Inventory-Concise (Genos EI)

In deciding which instrument to use, it is important to consider whether EI will be researched from an ability, trait, or mixed-model perspective (as discussed in Chapter 2 of this paper). For example, if the research is focused on the ability model of EI, the Mayer Salovey Caruso Emotional Intelligence Test (MSCEIT) is preferred, and if the focus is on the trait model, the Bar-On Emotional-Quotient Inventory (EQ-i) is the preferred measurement tool.

This study will focus on trait EI, best measured by a self-report measure. Trait measures, according to Connor et al. (2019), are best used in situations characterised by ongoing stressors, such as the workplace. These measures also tend to provide a good prediction of actual behaviours in a range of situations, since they measure typical behaviour rather than optimal performance (Connor et al., 2019). A disadvantage of self-report measures is that respondents might fake answers in order produce socially desirable results (Connor et al., 2019). This is, however, usually only a problem when respondents are trying to impress someone of importance (e.g. a potential employer or manager); when it is for research purposes participants are more inclined to answer questions truthfully (Connor et al., 2019; Tett et al., 2012).

There is, however, still little consensus amongst researchers regarding how best to conceptualise and measure the EI construct (Palmer & Stough, 2001). Although research on

the conceptualisation of EI have developed into a clear taxonomy for EI, users are still faced with various published measuring instruments and complex EI literature a terminology (Connor et al., 2019).

The Genos EI was preceded by the Swinburne University Emotional Intelligence Test (SUEIT), created and published by Palmer and Stough (2001). The SUEIT was created in response to the many different perspectives of the EI construct, to provide a measure of the most definitive dimensions of the EI construct by combining the main models and assessments of EI at the time of development (Bailie & Ekermans, 2006). This unidimensional model resulted from a large factor-analytic study, involving the factors from six other EI scales that extracted five underlying common dimensions that explained 58% of the total variance, and thus provided the framework for the SUEIT (Gardner & Stough, 2002). The five factors identified were (1) emotional recognition and expression (ability to recognise and convey feelings), (2) understanding others' emotions, (3) emotions direct cognition (to what extent emotions are used in problem-solving and decision-making), (4) emotional regulation (ability to manage both positive and negative emotions in oneself and others), and (5) emotional control (ability to manage intense emotions experienced at work) (Gardner & Stough, 2002).

The SUEIT, specifically designed for use in the workplace, consisted of 64 items that were scored on a 5-point Likert-type scale (1 = never, 5 = always), where respondents were asked to indicate the extent to which each statement is true of the way they typically think, feel, and act at work (Gardner & Stough, 2002). The SUEIT technical manual reflected high reliability for the instrument (α = .88) while the Cronbach's alphas for subscales were found to be: (1) understanding of emotions: α =.83, (2) emotions direct cognition: α = .63 (although less than .7 it is still acceptable), (3) emotional control: α = .72, (4) emotional recognition and expression, α = .73, and (5) emotional management: α = .72 (Palmer & Stough, 2001). The

instrument proved to possess good internal consistency and test-retest reliability (Gardner & Stough, 2002; Klem & Schlecter, 2008).

In 2006, the Genos EI was created to not only revise the SUEIT but also to create a taxonomic model for the EI construct (Palmer et al., 2009). It was designed to measure how often an individual believes that they demonstrate EI behaviours at work. It was specifically developed for use in the workplace by HR professionals, corporate coaches, and industrial and organisational psychologists (Gignac, 2010). The instrument is described in its technical manual as follows:

> The Genos EI self-report inventory consists of 70 items designed to measure the frequency with which an individual displays emotionally intelligent behaviours across seven dimensions. The items are scored on a five-point Likert scale, from "Almost Never" to "Almost Always" (Gignac, 2010, pp. 1-2).

There are three versions of the Genos EI questionnaires: Genos EI Full Inventory (70 items), Genos EI Concise Inventory (31 items), and the Genos EI Short Inventory (14 items). This study administered the Genos EI Concise version, which yields seven subscale scores and one total EI score, and is recommended specifically for research scenarios (Gignac, 2010).

The Genos EI comprises a general factor (Overall or Total EI), as well as seven subscale scores outlined in Table 3.1.

Table 3.1

The Genos Model of Emotional Intelligence

Factor Name	**Description**

1. Emotional Self-Awareness	The skill of perceiving and understanding your own emotions
2. Emotional Expression	The skill of effectively expressing your own emotions
3. Emotional Awareness of Others	The skill of perceiving and understanding others' emotions
4. Emotional Reasoning	The skill of using emotional information in decision-making
5. Emotional Self-Management	The skill of managing your own emotions
6. Emotional Management of Others	The skill of positively influencing the emotions of others
7. Emotional Self-Control	The skill of effectively controlling your own strong emotions

Note. The Genos model of emotional intelligence. Adapted from *The Genos Emotional Intelligence Inventory: A Measure Designed Specifically for Workplace Applications (p. 108)*, by B. R. Palmer, C. K. K. Stough, R. Harmer, and G. E. Gignac, 2009, Springer. Copyright 2009 by Springer Science and Business Media.

The Genos EI does not measure EI per-se; it rather focuses on the likelihood that an individual will exhibit 31 emotionally intelligent workplace behaviours (Palmer et al., 2009). According to Gignac (2010), this focus is due to the belief that organisations are more interested in how employees normally behave at work rather than a once-off demonstration of maximum capacity. The diverse behaviours measured relate to the identification of one's own and others', the regulation of emotions (of self, others, and emotional control), and emotional reasoning (Gignac, 2010).

The 31-item Genos EI takes approximately five to seven minutes to complete online (Gignac, 2010), and is associated with acceptable levels of internal consistency, reliability, and test–retest stability (Palmer et al., 2009).

Gignac (2008) examined the reliability of the Genos-EI across five nationalities (Australian, Asian, Indian, American, and South African), and reported mean subscale reliabilities ranging from .71 to .85 and a total internal consistency reliability score of .96.

Specifically, Gignac (2008) found test–retest correlations of .83 and .72 based on two-month and six-month time intervals for Genos EI total scores respectively (Palmer et al., 2009, p. 110).

3.7 Data Analysis

The quantitative data collected by the questionnaires were analysed using the statistical software package, Statistica. This software enabled the researcher to use descriptive statistical techniques (mean, median, mode and standard deviation) to analyse and explore the data. According to Salkind (2014), descriptive statistics are so-called because they describe the general characteristics of a set or distribution of scores.

Cronbach's alpha coefficients were used to assess the reliability of the measuring instruments employed in this study. According to Clark and Watson (1995), alpha coefficients are reported as a number between 0 and 1, and convey important information regarding the amount of variance in a scale. It provides an assessment of the internal consistency of a measuring scale, and describes the extent to which all the items in a test measure the same construct (Tavakol & Dennick, 2011).

Partial least squares structural equation modelling (PLS-SEM) was used to firstly evaluate the reliability and validity of the measures (outer model), and secondly to evaluate the structural (inner) model, which determines the quality of the relationships between the proposed latent variables (EI, ED, and burnout). PLS-SEM is a causal-predictive approach that is widely used in smaller samples in social sciences research (Hair et al., 2017) and enables the researcher to estimate complex models with several indicator variables, constructs, and structural paths without imposing distributional assumptions on the data (Hair et al., 2019).

The hypothesised relationships (as discussed in section 3.2) between the variables were explored through the calculation of various Pearson Product Moment Correlation coefficients. The correlation coefficient refers to a point on the scale between -1.00 and + 1.00, and the closer it is to either of those limits, the stronger the relationship is between the variables (Howell, 2008).

The square value of the correlations was obtained to gain information on the amount of variance in ED that is explained by the burnout dimensions. Multiple regression analyses were conducted to investigate the amount of variance in the burnout dimensions that is explained by the various dimensions of EI (as measured by the Genos EI) (Görgens-Ekermans & Brand, 2010**)**, and to determine if EI acts as a moderator in the ED-burnout relationship. Professor Martin Kidd from the University of Stellenbosch assisted in the data analysis process.

3.8 Ethical Consideration

According to Salkind (2014), the most important thing to keep in mind when conducting research is that individuals are serving as participants in the research study, and must be treated in a way that their dignity is maintained and prevented from any physical or psychological harm. The researcher commenced with data collection after permission and ethical clearance were granted by the University of Stellenbosch's Departmental/Faculty Ethics Screening Committee (DESC/FESC) and the REC: Social, Behavioural and Education Research (SBER), with project number IPSY-2020-17483.

Permission was granted by the institutions from which research participants were sourced and obtained from participants via an online informed consent form (see Appendix 4).

Individuals who received the link to the online survey via e-mail, and who chose to participate, gained access to the questionnaires by clicking on the survey link. Upon clicking on the link, participants were directed to an online informed consent page, where they had to indicate their willingness to participate in the study. The consent form described the following: purpose of the research, what would be expected from participants, possible risks and discomforts, how their information would be protected, and possible benefits to participants and/or society.

The current study was viewed as a medium-risk study because of two possible risks identified by the researcher. These risks, together with how the researcher addressed and aimed to avoid them, are discussed in the following paragraph.

The first possible risk to this study pertained to anonymity, in that participants would be afraid that their employers or the relevant professional bodies would have access to their results, or that their information would be made available to other parties and platforms. Therefore, to protect participants from any harm, anonymity was of the utmost importance.

Participants were informed that the results would only be used to investigate the relationship between burnout, ED (as a dimension of EL), and EI for research purposes, and that it would not be used for personal gain by any means. The participants were also informed that, if requested by the participating audit and accounting firms, the final research project, not the raw data, would be made available to them.

To ensure anonymity, participants were not required to provide their names, surnames, employers, or addresses, and they were assured that the biographical information obtained was only for research purposes. The participants' anonymity was further maintained by only the researcher, the study leader, and the statistical analyst having access to the web-based survey home page, which was protected by a username and password (De Villiers, 2015).

The researcher's laptop, from which the password-protected web-based survey was accessed, was also password protected to ensure that only the researcher would be able to log on to the laptop. This protected against any person gaining access to the survey home page through the laptop's auto password recovery function. The researcher was the only individual actively involved in the gathering of the survey data, and only the researcher and the statistical analyst were involved in analysing the data. Data were further protected by installing firewall and anti-virus protection software on the researcher's laptop. Regular backups of the data were made and stored on a password protected Google Drive account.

The second possible risk identified pertained to individuals who might realise that they were experiencing burnout symptoms. The researcher included the following paragraph at the end of the survey and on the informed consent form: "If you experience emotional distress or burnout symptoms, please consult with your medical practitioner or approach a qualified mental health professional. If you need a referral to a psychologist, psychiatrist, or support group, please call The South African Depression and Anxiety Group (SADAG) on 011 234 4837 or 0800 20 50 26 (they are open seven days a week) and speak to a trained counsellor who can assist you further in confidence. Although SADAG is the recommended support group you may also contact Mrs Marietha de Wet (mdew@sun.ac.za) who is a registered Industrial Psychologist with more than ten years of trauma counselling experience."

Participants were also assured that the research results would remain anonymous and confidential, that their names would not appear in the findings, and that the results would be used for academic purposes only. The informed consent form also notified participants that their participation in the study was voluntary and that they might opt-out of the study at any time by closing their browser. Questionnaires that were incomplete or unclear for whatever reason were deleted and were not used as part of the study.

Furthermore, participants were advised to complete the questionnaire at a time that was convenient for them, from a location and under conditions in which they felt comfortable and relaxed, for example during their lunch breaks or after work, to ensure that they were not influenced by feelings of anxiety or frustration, or felt pressured for time.

The research process guaranteed internal validity by utilising measuring instruments that have been proven to be valid and reliable in previous research. Generalisability was ensured by gathering data from a medium-sized sample of 151 participants; according to Salkind (2014), the larger the sample the more likely the sample will be representative and reliable.

3.9 Chapter Summary

The aim of this chapter was to review the research methodology utilised in this study. The research hypotheses that were investigated, and the research design, data collection, and sampling methods used in this study were also discussed. The next chapter will set out the results obtained in the research.

Chapter 4: Results

4.1 Introduction

The aim of this study was to investigate the relationship between EI, ED, and burnout, and to determine if EI acts as a moderator in the ED-burnout relationship within the accounting profession. In addition, a further objective was to gain information on the amount of variance in the burnout dimensions explained by ED, and the various dimensions of EI, as well as whether the EI dimensions can be used to explain variance in ED. This chapter focuses on the results of the research and whether they support the various research hypotheses specified in Chapter 3. The results of the data analysis will be reported in the following sections.

4.2 Missing Values

A sample size of 338 respondents attempted to complete the survey, but 187 of the respondents did not complete all the items, which led to questionnaires being discarded and not included in the data. A final total of 151 completed questionnaires were received and included in this study. Missing values were not a problem in this study, since participants were not allowed to continue to the next question if the previous question was not answered, and only completed questionnaires (where all questions have been answered) were used for data analysis. Participants who did not want to complete a question could simply close their browser and exit the survey.

4.3 Characteristics of the Sample

The link to the online survey, containing the questionnaires and biographic information form, was distributed to eight (8) audit and accounting firms to share with their

employees and colleagues, and to SAICA to be included in their regional newsletter, which was distributed to SAICA members and audit firms. A total of 151 completed questionnaires were received. It is, however, noteworthy to mention that while the sample size (n = 151) was appropriate for the current study, the researcher's aim was initially to obtain a sample size of n = 350.

The descriptive statistics reflected a mean age (n = 151) of 33 years, with the boundaries at 18 years (minimum age) and 65 years (maximum age). The mean for years of service was 9 years, with the minimum reported as 0.5 years and the maximum as 22 years of service. Analysis of the demographic information revealed that 98 (65%) of the respondents were female and 53 (35%) were male. The majority of the participants reported their occupations as chartered accountants (62, 41%), followed by SAICA trainee accountants (41, 27%), professional accountants (32, 21%), and SAIPA trainee accountants (16, 11%).

The age distribution of the sample revealed that the majority of respondents were in the 20-29 age group (70, 46%), followed by 44 respondents in the 30-39 age group (44, 29%), and 29 in the 40-49 age group (15%). The 60 years and over group comprised eight (8) people (5%), and the < 20 and 50-59 groups represented only three (3) participants each (2%). The largest portion of the respondents indicated 1-5 years of service (58, 38%), followed by 24 people in the 5-10 group (16%), 21 in the 10-15 group (14%), 19 in the more than 20 years group (13%), 16 in the 15-20 group (11%), and finally 13 in the less than 1 year group (9%).

The frequency and percentages of the respondents in relation to their biographic characteristics (gender, occupation, age, and years of service) are presented in Table 4.1.

Table 4.1

Biographical Information of Respondents (n = 151)

Variable	Category	Frequency	Percentage
Gender	Male	53	35%
	Female	98	65%
Occupation	Professional Accountant	32	21%
	Chartered Accountant	62	41%
	SAICA Trainee Accountant	41	27%
	SAIPA Trainee Accountant	16	11%
Age in years	< 20	3	2%
	20-29	70	46%
	30-39	44	29%
	40-49	29	15%
	50-59	3	2%
	> 60	8	5%
Years of service	< 1	13	9 %
	1-5	58	38%
	5-10	24	16%
	10-15	21	14%
	15-20	16	11%
	>20	19	13%

4.4. Item Analysis

Item analysis was performed on all measurement scales in order to determine internal reliability and to detect any items that may not provide a true internal explanation of the latent variables. Item analysis, according to Van Staden (2018), is vital to any study because it determines if the measuring instrument provides a true reflection of the construct it was designed to assess. The Cronbach's alpha coefficients were used to assess the reliability of the measuring instruments and their sub-scales. Cronbach's alpha provides a measure of internal consistency of a test or scale; it describes the extent to which all the items in a test measure the same construct and is expressed as a number between 0 and 1 (Tavakol &

Dennick, 2011). According to Pallant (2010), the reliability of the scale is confirmed if the Cronbach's alpha values exceed the value of .70.

There are, however, different reports on the acceptable value of Cronbach's alpha, like Janssens et al. (2008) who argue that values between 0.6 and 0.8 are acceptable. These values were also argued as acceptable by Taber (2018) and Robinson et al. (1991). This study views Cronbach's alpha values greater than .60 as acceptable. According to Tavakol and Dennick (2011), Cronbach's alpha values can be higher the more items there are in the measuring test, while low Cronbach's alpha values could be due to a low number of items in the test, poor relatedness between items, or heterogeneous constructs. Internal consistency was further investigated by measuring the item total correlations, which check for inconsistent items and refer to the correlation between the question scores (e.g. 0 or 1 for multiple choice) and the overall assessment score (Pope, 2009). The item total correlations should be above the recommended value of .20 (Van Staden, 2018; Wang et al., 2017).

The item analysis for the measuring instruments used in this study is discussed in the following section.

4.4.1 Emotional Intelligence: The Genos Emotional Intelligence Inventory-Concise (Genos EI)

Based on the results, the Genos EI obtained a Cronbach's alpha coefficient of .88, which showcases a high internal consistent reliability. The inter-item correlation score of .53 obtained can be regarded as remarkably good and higher than the acceptable .30 (Etikan, 2016). The item total correlations for each sub-scale (Emotional Reasoning, Emotional Self-Awareness, Emotional Self-Management, Emotional Expression, Emotional Self-Control, Emotional Awareness of Others, and Emotional Management of Others) were all higher than the acceptable .20 score, except for one item on the Emotional Self-Awareness scale that

indicated a score of .19. The reliability for the sub-scale would, however, not have significantly improved if the item was deleted; the item was therefore included in the data pool. The reliability statistics for the Genos EI sub-scales in the current study are presented in Table 4.2.

Table 4.2

The Current Study's Reliability Statistics for the Genos EI

Dimensions	N of items	Cronbach's alpha
ER	5	0.71
ESA	4	0.54
ESM	5	0.70
EEXP	5	0.75
ESC	4	0.78
EAO	4	0.79
EMO	4	0.67

ER = Emotional Reasoning; ESA = Emotional Self-Awareness; ESM = Emotional Self-Management; EEXP = Emotional Expression; ESC = Emotional Self-Control; EAO = Emotional Awareness of Others; EMO = Emotional Management of Others.

All sub-scales indicated acceptable Cronbach's alphas, with the exception of the Emotional Self-Awareness scale with a score of .54. Although the score is lower than the acceptable .60, the alpha of the measuring tool ($\alpha = 88$) would have decreased if the scale was deleted; the sub-scale was therefore retained.

4.4.2 Burnout: The Maslach Burnout Inventory (MBI-GS)

The MBI-GS obtained a Cronbach's alpha coefficient of .63, which showcases an acceptable internal consistency reliability. The internal consistency was supported by an average inter-item correlation score of 0.38, which is higher than the acceptable .30.

Reliability coefficients of the sub-scales were found to be as follows (1) Emotional Exhaustion α = .92, (2) Professional Efficacy α = .79, and (3) Cynicism α = .72, therefore demonstrating that between 72% – 92% of the variance in the items is true score variance and only 8% - 28% is random error variance. The item total correlations for each sub-scale were also all higher than the acceptable .20.

The reliability statistics for the MBI-GS dimensions of burnout (Emotional Exhaustion, Cynicism, and Professional Efficacy) are set out in Table 4.3.

Table 4.3

The Current Study's Reliability Statistics for the MBI-GS

Dimensions	N of items	Cronbach's alpha
EE	9	0.92
PE	8	0.79
C	5	0.72

EE = Emotional Exhaustion; PE = Professional Efficacy; C = Cynicism

4.4.3 Emotional Dissonance: The Frankfurt Emotion Work Scale (FEWS)

The ED sub-scale of the FEWS utilised in this study obtained a Cronbach's alpha coefficient of .88, which showcases a high internal consistent reliability, further supported by an average inter-item correlation of .66. The four items in the scale all showed high item total correlations, ranging from .68 to .83.

4.4.4 PLS-SEM Analysis

The PLS-SEM approach aims to maximise the variance showed in the dependent variable which is explained by the independent variable. PLS results are calculated by firstly

assessing the measurement (outer) model and thereafter the structural (inner) model (Hair et al., 2019).

4.4.4.1 Evaluating the Measurement (Outer) Model

In order to evaluate the internal consistency and validity of the measuring models, the following measures were included: (1) composite reliability, (2) convergent validity, (3) outer loadings of indicators for the individual indicator's reliability, and (4) Heterotrait-Monotrait (HTMT) ratio to assess discriminant validity (Taylor & Geldenhuys, 2018).

Composite reliability can be regarded as being equal to the total amount of true score variance relative to the total scale score variance (Brunner & Süß, 2005), where scores between 0.60 and 0.70 can be regarded as having acceptable reliability, and where values between 0.70 and 0.90 and above can be regarded as satisfactory (Hair et al., 2017). The measure Average Variance Extracted (AVE) was used to establish convergent validity. Shi, Olson and Stam (2007, p.310) define AVE as "the amount of variance that a latent variable component captures from its indicators relative to the amount of variance due to measurement error. An AVE value of 0.50 and higher indicates that the construct explains at least 50% of the variance of its items (Taylor & Geldenhuys, 2018).

The results presented in Table 4.4 indicate that the measuring instruments all show acceptable internal consistency with composite reliability scores above .70 and AVE scores above .50.

Table 4.4

Composite Reliability and AVE Values

Construct	**Composite reliability**	**AVE**
ED	0.92	0.74

Burnout	0.80	0.59
EI	0.91	0.59

Table 4.5 indicates the discriminant validity results calculated by the HTMT criterion. Discriminant validity indicates the degree to which constructs differ from each other (Baumgarten & Wetzel, 2020). HTMT ratios of more than 0.9 indicate a lack of discriminant validity, whereas lower HTMT values are indicative of acceptable discriminant validity, where the constructs are conceptually different (Hair et al., 2019). The results show that all the measuring tools (Genos EI, FEWS, and MBI-GS) achieved discriminant validity in the current study.

Table 4.5

Discriminant Validity (HTMT Ratio)

	Ratio	95% lower	95% upper	Discriminate
Burnout ⟶ ED	0.86	0.74	0.74	Yes
EI ⟶ ED	0.41	0.25	0.54	Yes
EI⟶ Burnout	0.85	0.74	0.95	Yes

PLS-SEM was also used to calculate the outer loadings of each indicator. The outer loadings refer to the estimated relationships in measurement models (i.e. arrows from the latent variable to its indicators) and determine the item's absolute contribution to its assigned construct (Hair et al., 2019). Table 4.6 represents a matrix of the outer loadings found in this study. The results reveal that the various sub-scales (dimensions) each loaded significantly ($p < 0.01$) on their assigned latent variables.

According to Taylor and Geldenhuys (2018), when analysing outer loadings, each sub-scale's (indicator) loading on its assigned construct should be higher than all its loadings with other variables.

Table 4.6

PLS-SEM Outer Loadings

Latent Variable	Sub-scale	Outer loading	95% lower	95% higher	Significant
Burnout	C	0.83	0.75	0.88	Yes
	EE	0.86	0.80	0.91	Yes
	PE	0.58	0.36	0.72	Yes
ED	Item 1	0.88	0.83	0.92	Yes
	Item 2	0.79	0.70	0.86	Yes
	Item 3	0.91	0.87	0.94	Yes
	Item 4	0.86	0.80	0.90	Yes
EI	EAO	0.79	0.71	0.84	Yes
	EEXP	0.84	0.77	0.88	Yes
	EMO	0.82	0.74	0.88	Yes
	ER	0.68	0.53	0.77	Yes
	ESA	0.69	0.60	0.77	Yes
	ESC	0.73	0.63	0.82	Yes
	ESM	0.81	0.75	0.86	Yes

C = Cynicism; EE = Emotional Exhaustion; PE = Professional Efficacy; EAO = Emotional Awareness of Others; EEXP = Emotional Expression; EMO = Emotional Management of Others; ER = Emotional Reasoning; ESA = Emotional Self-Awareness; ESC = Emotional Self-Control; ESM = Emotional Self-Management

The evaluation of the outer (measurement) model displayed satisfactory validity and reliability, therefore the evaluation of the inner (structural) model could be undertaken.

4.4.4.2 Evaluating the Structural (Inner) Model

The following statistics were considered to assess the inner model fit: multicollinearity by looking at the variance inflation factors (VIFs), and the path coefficients of the hypothesised relationships.

In order to assess the structural model's multicollinearity, the VIFs were evaluated. When assessing VIFs, the size of the correlation between predictor variables should not fall between the range from 5 – 10. The results presented in Table 4.7 indicate low VIF values ranging between 1.00 and 1.162, no problems with multicollinearity were therefore found and the researcher could proceed to testing the path coefficients.

Table 4.7

Multicollinearity: VIFs

	Burnout	**ED**
Burnout		
ED	1.162	
EI	1.162	1.00

The hypothesised relationships were found to be statistically significant after evaluating the path coefficients of the structural (inner) model. The results are presented in Table 4.8 below.

Table 4.8

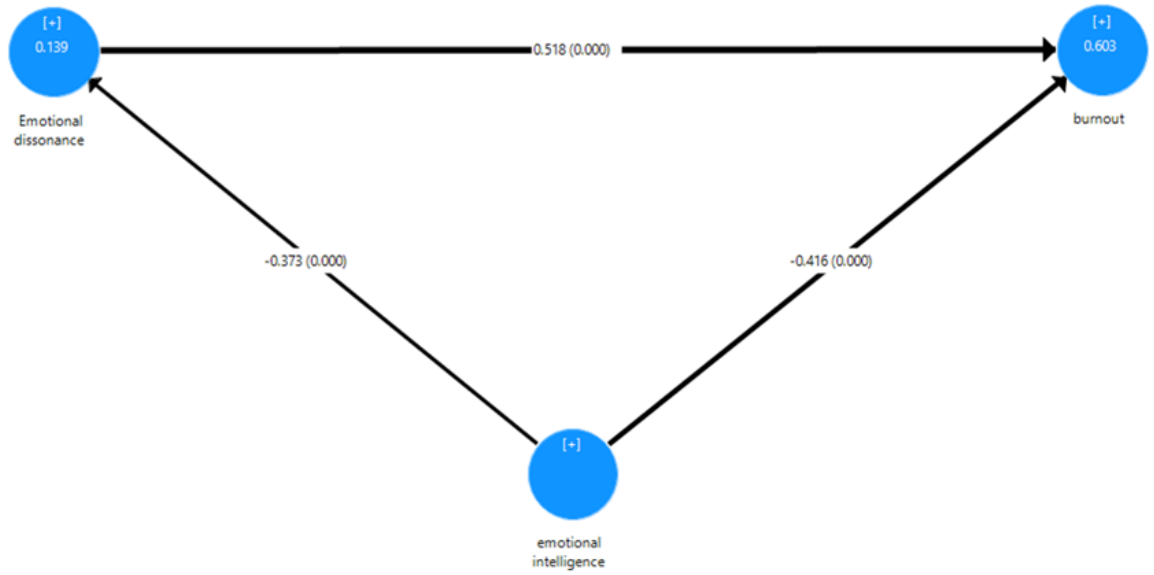
Path Coefficients

	Path coefficient	95% lower	95% upper	Significant
ED ⟶ Burnout	0.52	0.39	0.64	Yes
EI ⟶ ED	-0.37	-0.5	-0.24	Yes
EI ⟶ Burnout	-0.42	-0.54	-0.27	Yes

The structural model is presented in Figure 4.1.

Figure 4.1

Structural Model



4.5 Correlation Results

The first objective of this study was to determine whether relationships exist between the three constructs: ED (as dimension of EL, measured by the FEWS), the dimensions of EI (as measured by the Genos EI), and the dimensions of burnout (as measured by the MBI-GS).

Various Pearson Product-Moment Correlation coefficients (*r*) were calculated to investigate relationships between the constructs. The correlation (or relationship) between the variables is denoted by the letter *r* and quantified with a number, which varies between −1.0 and +1.0 (Ratner, 2009). A value of zero means there is no relationship between the variables, where +1.0 indicates a perfect positive relationship and -1.0 indicates a perfect negative relationship (Nickolas, 2021). The sign of the *r* therefore shows the direction of the relationship, where a negative *r* means that the variables are inversely related. (Akoglu, 2018). Guidelines for interpreting the correlation coefficients, according to Ratner (2009) and Akoglu (2018), are presented in Table 4.9.

Table 4.9

Guidelines for Interpreting Correlation Coefficients

Correlation coefficient	Positive	Negative
Strong	0.7 to 1.0	-0.7 to -1.0
Moderate	0.3 to 0.7	-0.3 to -0.7
Weak	0.1 to 0.3	-0.1 to -0.3

4.5.1 The Relationship between Emotional Dissonance and Burnout

In order to explore the relationship between ED and burnout it was proposed that:

Hypothesis 1: A significant positive relationship will exist between ED and total burnout.

Hypothesis 2: A significant positive relationship will exist between ED and Emotional Exhaustion.

Hypothesis 3: A significant positive relationship will exist between ED and Cynicism.

Hypothesis 4: A significant negative relationship will exist between ED and Professional Efficacy.

The relationships between ED and the dimensions of burnout were investigated through the calculation of various Pearson Product-Moment Correlation coefficients. The correlation between ED and the total burnout score was also calculated. The results are presented in Table 4.10, largely confirming the hypotheses.

Table 4.10

Correlations between ED and the Burnout Dimensions

Construct	Total Burnout	EE	PE	C
ED	0.67**	0.67**	-0.19	0.59**

N = 151; **Correlation is significant at the 0.01 level; EE = Emotional Exhaustion; PE = Professional Efficacy; C = Cynicism

Hypothesis 1 was supported, with the results showing a moderate but significant positive relationship between ED and total burnout (r = 0.67, n = 151, $p < 0.01$), indicating that higher levels of ED are associated with higher levels of reported burnout symptoms.

Similarly, hypotheses 2 and 3 were also accepted, indicating significant positive relationships between ED and Emotional Exhaustion (r = .67, n = 151, $p < 0.01$), and ED and Cynicism (r = 0.59, n = 151, $p < 0.01$). These results suggest that where respondents report higher levels of ED, they are likely to report higher levels of Emotional Exhaustion and Cynicism. No significant relationship was found between ED and Professional Efficacy; hypothesis 4 is therefore rejected.

4.5.2 The Relationship between Emotional Dissonance and Emotional Intelligence

In this section the results in terms of the relationship between ED and the EI dimensions are presented. It was hypothesised that:

Hypothesis 5: A significant negative relationship will exist between ED and the dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control).

Hypothesis 6: A significant negative relationship will exist between ED and total EI (composite score).

In order to investigate the relationships between ED and the seven dimensions of EI, Pearson correlation coefficients were calculated. The results presented in Table 4.11 provide partial support for hypothesis 5, with no significant relationship found between ED and Emotional Reasoning (as dimension of EI).

Significant negative relationships were found between ED and six of the EI dimensions, as well as between ED and total EI. All the relationships, however, were found to be weak to moderate in strength. Moderate, significant negative relationships existed between ED and Emotional Awareness of Others (r = -0.31, n = 151, $p < 0.01$), and both Emotional Expression (r = -0.35, n = 151, $p < 0.01$) and Emotional Self-Management (r = -0.34, n = 151, $p <0.01$). A moderate, significant negative relationship also existed for ED and total EI (r = -0.36, n = 151, $p < 0.01$), suggesting that individuals higher on EI will experience lower levels of ED. Hypothesis 6 is therefore supported.

These results imply that individuals who report higher levels of Emotional Awareness of Others will be less likely to report feelings of ED. It could be argued that an increased ability to be aware of the emotions displayed by clients and colleagues, could help employees to understand why certain display rules are important for the organisation to succeed, resulting in them experiencing less ED. The awareness of emotions and understanding one's own and other's emotions has become an important feature in the workplace, where shared

emotions and affective experiences continuously influence behaviours, perceptions, and attitudes (Hutchinson & Hurley, 2013; Salancik & Pfeffer, 2003).

Furthermore, it can be argued from the results that individuals who experience higher levels of Emotional Expression and Emotional Self-Management will be less inclined to experience ED. Their ability to modify and express their felt emotions will enable them to adhere to prescribed display rules, resulting in emotional congruence where the manner in which emotions are expressed is genuine.

This finding is supported by Palmer and Stough (2001) and Furnell (2008), who suggest that employees who have the capacity to perceive, manage, and express emotions effectively are more likely to engage in deep acting rather than techniques through which ED is experienced. This finding was further supported by Lee (2010), who reported that individuals who are able to manage and perceive their emotions effectively are less likely to experience ED, because they are able to identify display rules more easily and adapt their emotions accordingly.

Table 4.11

Correlations between ED and the EI Dimensions

Construct	EI Dimensions	Total ED
EI	EAO	-0.31**
	EEXP	-0.35**
	EMO	-0.24**
	ER	-0.20
	ESA	-0.22**

Table 4.11 Continued

Construct	EI Dimensions	Total ED
	ESM	-0.34**
	Total EI	-0.36**

EAO = Emotional Awareness of Others; EEXP = Emotional Expression; EMO = Emotional Management of Others; ER = Emotional Reasoning; ESA = Emotional Self-Awareness; ESC = Emotional Self-Control; ESM = Emotional Self-Management.

4.5.3 The Relationship between Emotional Intelligence and Burnout

The relationships between the three dimensions of burnout and the seven dimensions of EI were investigated through the Pearson correlation coefficients. The results are presented in Table 4.12. The following hypotheses were formulated:

Hypothesis 7: A significant negative relationship will exist between Emotional Exhaustion (as a dimension of burnout) and the dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control).

Hypothesis 8: A significant negative relationship will exist between Emotional Exhaustion (as dimension of burnout) and total EI.

Partial support for hypothesis 7 was found, with Emotional Exhaustion indicating significant negative relationships with six of the seven dimensions of EI. No significant relationship was found between Emotional Exhaustion and Emotional Reasoning (r = -0.19, n = 151, $p < 0.01$), and a weak but significant negative relationship was found between Emotional Exhaustion and Emotional Self-Awareness (r = -0.26, n = 151, $p < 0.01$).

The strongest significant negative relationship was found between Emotional Exhaustion and Emotional Awareness of Others (r = -0.41, n = 151, $p < 0.01$). It can be reported that moderate, significant negative relationships also existed for Emotional Self-Management (r = -0.36; n = 151, $p < 0.01$), and Emotional Management of Others (r = -0.32;

n = 151, p < 0.01). These results suggest that employees who report lower levels of Emotional Exhaustion would report higher levels of Emotional Awareness of Others, Emotional Self-Management, and Emotional Management of Others. It can therefore be argued that accountants who report higher levels of these EI dimensions will possess a greater ability to acknowledge and manage emotions within themselves and others, which could have a positive impact on their ability to deal with aspects related to Emotion Exhaustion (e.g. undergoing a depletion of emotional resources) (Görgens-Ekermans & Brand, 2010).

Similarly, moderate, significant negative relationships were found between Emotional Exhaustion and Emotional Expression (r = -0.34, n = 151, p < 0.01), and Emotional Self-Control (r = -0.33, n = 151, p <0.01). These results suggest that individuals who report higher levels of Emotional Control and Emotional Expression, are likely to report lower levels of Emotional Exhaustion. Their capacity to control and express strong emotions effectively, such as stress and anxiety, could result in lower levels of Emotional Exhaustion (Brand, 2007). Employees who are able to control their emotions successfully, according to Gignac (2010), will not allow intense emotions to overthrow their ability to think and act productively, and will therefore experience less Emotional Exhaustion. This finding is supported by both the COR theory and JD-R theory (as discussed in Chapter 2), which recognise that an imbalance between work demands and available resources can result in higher levels of stress and Emotional Exhaustion (Spies, 2006).

The Pearson correlation results indicated a moderate, significant negative relationship between Emotional Exhaustion and total EI (r = -0.42, n = 151, p < 0.01), resulting in support for hypothesis 8. This implies that accountants with higher EI will be less likely to experience Emotional Exhaustion (as dimension of burnout).

In terms of investigating the relationship between Cynicism (Depersonalisation) and the dimensions of EI, it was hypothesised that:

Hypothesis 9: A significant negative relationship will exist between Cynicism (as a dimension of burnout) and the dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control).

Hypothesis 10: A significant negative relationship will exist between Cynicism (as a dimension of burnout) and total EI.

Hypothesis 9 was also partially supported by the results, with Cynicism showing significant negative relationships with six of the EI dimensions. No significant relationship was found between Cynicism and Emotional Self-Control. The results also showed weak, significant negative relationships between Cynicism and Emotional Reasoning (r = -0.28, n = 151, $p < 0.01$), and Emotional Self-Awareness (r = -0.28, n = 151, $p < 0.01$).

Moderate, significant negative relationships existed between Cynicism and Emotional Self-Management (r = -0.3, n = 151, $p < 0.01$), and Emotional Management of Others (r = -0.33, n = 151, $p < 0.01$). These results suggest that employees who have the ability to manage their own and others' emotions are less likely to experience Cynicism, where they become detached and impersonal towards clients and colleagues. It can be expected that employees with higher scores on the Emotional Management of Others and Emotional Self-Management dimensions will be better equipped to prevent feelings of Cynicism and to deal with emotionally demanding and stressful situations, resulting in better relationships with their clients and colleagues (Görgens-Ekermans & Brand, 2010; Van der Colff & Rothmann, 2009).

Similarly, moderate, significant negative relationships were found between Cynicism and Emotional Expression (r = -0.33, n = 151, $p < 0.01$), and Emotional Awareness of Others (r = -0.3, n = 151, $p < 0.01$). Having the skills to express your own emotions effectively, and the ability to perceive and understand others' emotions, will therefore result in a lower

prevalence of Cynicism. Hypothesis 10 is also accepted, with a moderate, significant negative relationship emerging between Cynicism and total EI, suggesting that accountants with higher levels of total EI will report lower levels of Cynicism.

The relationships between the dimensions of EI and Professional Efficacy (Personal Accomplishment) were explored though the following hypotheses:

Hypothesis 11: A significant positive relationship will exist between Professional Efficacy (as a dimension of burnout) and the dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control).

Hypothesis 12: A significant positive relationship will exist between Professional Efficacy (as dimension of burnout) and total EI.

Professional Efficacy measures an individual's satisfaction with past and present accomplishments, and it explicitly assesses their expectations of continued effectiveness at work (Maslach & Leiter, 2016). Hypothesis 11 is supported by the results, with Professional Efficacy showing moderate, significant positive relationships with the seven dimensions of EI. The results were as follows: Emotional Reasoning (r = 0.52, n = 151, $p < 0.01$), Emotional Self-Awareness (r = 0.4, n = 151, $p < 0.01$), Emotional Self-Management (r = 0.54, n = 151, $p < 0.01$), Emotional Expression (r = 0.54, n = 151, $p < 0.01$), Emotional Self-Control (r = 0.5, n = 151, $p < 0.01$), Emotional Awareness of Others (r = 0.46, n = 151, $p < 0.01$), and Emotional Management of Others (r = 0.56, n = 151, $p < 0.01$). It can therefore be argued that accountants with higher levels on the EI dimensions will also experience higher levels of Professional Efficacy.

A strong significant, positive relationship existed between Professional Efficacy and total EI (r = 0.66, n = 151, $p < 0.01$); hypothesis 12 is therefore accepted. The results consequently support the notion that high EI can result in positive work-related outcomes,

such as an increased sense of accomplishment, work performance, effectiveness, and job satisfaction (Lee, 2017; Shkoler & Tziner, 2017). These findings replicate that of Furnell (2008), who found that the effective expression and management of emotions in the workplace can result in better performance, which in turn can lead to better feedback from clients and colleagues, resulting in an increased sense of efficacy and success. In line with the JD-R and COR theories, it can be argued that EI as a personal resource will enable employees to deal effectively with job demands and retain feelings of personal accomplishment as they see an improvement in their performance outcomes.

Table 4.12

Correlations between EI Dimensions (Genos EI) and the Dimensions of Burnout (MBI-GS)

Construct	**Burnout**		
EI	EE	C	PE
EAO	-0.41**	-0.30**	0.46**
EEXP	-0.34**	-0.33**	0.54**
EMO	-0.32**	-0.33**	0.56**
ER	-0.19	-0.28**	0.52**
ESA	-0.26**	-0.28**	0.40**
ESC	-0.33**	-0.18	0.50**
ESM	-0.36**	-0.30**	0.54**
Total EI	-0.42**	-0.37**	0.66**

EE = Emotional Exhaustion; C = Cynicism; PE = Professional Efficacy; EAO = Emotional Awareness of Others; EEXP = Emotional Expression; EMO = Emotional Management of Others; ER

= Emotional Reasoning; ESA = Emotional Self-Awareness; ESC = Emotional Self-Control; ESM = Emotional Self-Management

4.6 Multiple Regression Results

One of the objectives of this study was to determine if ED (as measured by the FEWS) and EI (as measured by the Genos EI) can be used to explain variance in the burnout dimensions (as measured by the MBI-GS). In addition, the aim was also to determine the amount of variance in ED that is explained by the various EI dimensions. A series of regression analyses, reported by the R square value, was conducted to obtain information on the amount of variance explained.

4.6.1 Emotional Dissonance and Burnout

To investigate whether ED can be used to explain variance in the dimensions of burnout, it was hypothesised that:

Hypothesis 13: ED can be used to explain variance in Emotional Exhaustion (as a dimension of burnout).

Hypothesis 14: ED can be used to explain variance in Cynicism (as a dimension of burnout).

Hypothesis 15: ED can be used to explain variance in Professional Efficacy (as a dimension of burnout).

To calculate the variance in the dimensions of burnout explained by ED, the correlation coefficients (discussed in section 4.5.1) were squared to obtain R square and multiplied by a 100. A regression analysis was not required to investigate the relationship between ED and each of the burnout dimension, because only two variables were assessed in relation to each other. The results provided support for hypotheses 13 and 14, with significant relationships reported between ED and Emotional Exhaustion (r = 0.67, $p < 0.01$), and

Cynicism (r = 0.59, $p < 0.01$). It can therefore be argued that 45% of the variance in Emotional Exhaustion can be explained by ED, and 35% of the variance in Cynicism can be explained by ED. Hypothesis 15 is rejected due to no significant relationship existing between ED and Professional Efficacy.

4.6.2 Regression: Emotional Intelligence and Emotional Dissonance

To determine which of the EI dimensions can explain variance in ED, it was proposed that:

Hypothesis 16: The different dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control) can be used to explain variance in ED.

The regression model included Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control as the independent variables, and ED as the dependent variable. The results are presented in Tables 4.13 and 4.14. The standard regression results indicate that although the model was significant ($p < 0.01$), thereby providing support for Hypothesis 16, it only explained 15% of the variance in ED. None of the independent variables, however, made a unique significant contribution.

Table 4.13

Model Summary: EI and ED

Model	Multiple R	Multiple R square	Adjusted R square	Std Error of the estimate	F	Sig.
1	.393	.154	.113	1.040	3.724	.001

a. Predictors: (Constant) Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control

b. Dependent Variable: Emotional Dissonance

Table 4.14

Coefficients obtained from the Regression between ED and Dimensions of EI

Model		Standardised Coefficients		
		Beta	T	Sig.
EI	(Constant)		.7.04	<.01
	ER	-.01	-.09	.93
	ESA	.00	-.03	.98
	ESM	-.10	-.83	.41
	EEXP	-.20	-1.54	.13
	ESC	-.07	-.62	.54
	EAO	-.16	-1.4	.16
	EMO	.08	.62	.54

a. Dependent Variable: Emotional Dissonance

ER = Emotional Reasoning; ESA = Emotional Self-Awareness; ESM = Emotional Self-Management; EEXP = Emotional Expression; ESC = Emotional Self-Control; EAO = Emotional Awareness of Others; EMO = Emotional Management of Others

4.6.3 Regression: Emotional Intelligence and Burnout

In order to investigate if the EI dimensions can explain variance in each of the burnout dimensions (Emotional Exhaustion, Cynicism, and Professional Efficacy), three regression models were tested. It was hypothesised that:

Hypothesis 17: The different dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control) can be used to explain variance in Emotional Exhaustion (as a dimension of burnout).

The first regression model included the dimensions of EI as independent variables and Emotional Exhaustion as the dependent variable. The results are presented in Tables 4.15 and 4.16. Hypothesis 17 can be accepted, with the results of the standard regression indicating that the model was significant ($p < 0.01$) and that it explained 21% of the variance in Emotional Exhaustion. Only Emotional Awareness of Others ($\beta = -0.28$, $p < 0.05$), as independent variable entered into the regression model, made a significant unique contribution to explaining the variance in Emotion Exhaustion scores. This result means that for every one standard deviation increase in the individual's Emotional Awareness of Others score, there will be a decrease of .28 standard deviations in their Emotional Exhaustion score.

Table 4.15

Model Summary: EI and Emotional Exhaustion

Model	Multiple R	Multiple R square	Adjusted R square	Std Error of the estimate	F	Sig.
1	.452	.206	.167	1.358	5.297	.000

a. Predictors: (Constant) Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control

b. Dependent Variable: Emotional Exhaustion

Table 4.16

Coefficients obtained from the Regression between Emotional Exhaustion and Dimensions of EI

Model		Standardised Coefficients		
		Beta	**t**	**Sig.**
EI	(Constant)		8.53	<.01
	ER	.07	-72	.47
	ESA	-.03	-.32	.98
	ESM	-.10	-.83	.75
	EEXP	-.10	-.77	.44
	ESC	-.07	-.65	.52
	EAO	-.28	-2.55	.01
	EMO	-.02	-.15	.88

a. Dependent Variable: Emotional Exhaustion

ER = Emotional Reasoning; ESA = Emotional Self-Awareness; ESM = Emotional Self-Management; EEXP = Emotional Expression; ESC = Emotional Self-Control; EAO = Emotional Awareness of Others; EMO = Emotional Management of Others

The second regression model included the dimensions of EI as independent variables, and Cynicism as the dependent variable. The results are presented in Tables 4.17 and 4.18. It was proposed that:

Hypothesis 18: The different dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control) can be used to explain variance in Cynicism (as a dimension of burnout).

The standard regression results show that the model was significant ($p < 0.01$) and that it accounted for 16% of the variance in Cynicism. Hypothesis 18 is therefore supported by the results. None of the independent variables, however, made a unique significant contribution to the equation.

Table 4.17

Model Summary: EI and Cynicism

Model	Multiple R	Multiple R square	Adjusted R square	Std Error of the estimate	F	Sig.
2	.399	.160	.118	1.182	3.879	.001

a. Predictors: (Constant) Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control

b. Dependent Variable: Cynicism

Table 4.18

Coefficients obtained from the Regression between Cynicism and Dimensions of EI

Model		Standardised Coefficients		
		Beta	t	Sig.
EI	(Constant)		8.53	<.01
	ER	-.06	-.72	.55
	ESA	-.08	-.32	.44
	ESM	-.13	-.83	.31
	EEXP	-.09	-.77	.46

Table 4.18 Continued

Model	Standardised Coefficients

	Beta	t	Sig.
EAO	-.09	-2.55	.40
EMO	-.14	-.15	.25

a. Dependent Variable: Cynicism

ER = Emotional Reasoning; ESA = Emotional Self-Awareness; ESM = Emotional Self-Management; EEXP = Emotional Expression; ESC = Emotional Self-Control; EAO = Emotional Awareness of Others; EMO = Emotional Management of Others

The final regression model included Professional Efficacy as criterion (dependent variable) and the EI dimensions as predictors (independent variables). It was hypothesised that:

Hypothesis 19: The different dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control) can be used to explain variance in Professional Efficacy (as a dimension of burnout).

The results presented in Tables 4.19 and 4.20 revealed that the model was statistically significant ($p < 0.01$) and explained 46% of the variance in Professional Efficacy. Three of the independent variables entered into the model emerged as significant unique predictors for Professional Efficacy. Emotional Reasoning ($\beta = 0.23$, $p < 0.01$) made the strongest prediction to the experience of Professional Efficacy. Emotional Self-Control ($\beta = 0.17$, $p < 0.05$) and Emotional Management of Others ($\beta = 0.20$, $p < 0.05$) also made unique contributions to the equation. Hypothesis 19 is therefore supported by the results.

Table 4.19

Model Summary: EI and Professional Efficacy

Model	Multiple R	Multiple R square	Adjusted R square	Std Error of the estimate	F	Sig.
3	.679	.461	.434	.790	17.452	.000

a. Predictors: (Constant) Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-management, Emotional Management of Others, and Emotional Self-control

b. Dependent Variable: Professional Efficacy

Table 4.20

Coefficients obtained from the Regression between Professional Efficacy and Dimensions of EI

Model		Standardised Coefficients		
		Beta	**t**	**Sig.**
EI	(Constant)		14.96	<.01
	ER	.23	2.95	<.01
	ESA	.01	.12	.91
	ESM	.18	1.83	.07
	EEXP	.10	.93	.35
	ESC	.17	2.01	.05
	EAO	.03	.34	.04
	EMO	.02	2.08	.25

a. Dependent Variable: Professional Efficacy

ER = Emotional Reasoning; ESA = Emotional Self-Awareness; ESM = Emotional Self-Management; EEXP = Emotional Expression; ESC = Emotional Self-Control; EAO = Emotional Awareness of Others; EMO = Emotional Management of Others

4.6.4 Interaction Effect: Emotional Intelligence on Emotional Dissonance and Burnout

A hierarchical multiple regression analysis was conducted to determine whether EI might act as a moderator in the ED-burnout relationship. The following hypothesis was formulated:

Hypothesis 20: The different dimensions of EI (Emotional Self-Awareness, Emotional Expression, Emotional Awareness of Others, Emotional Reasoning, Emotional Self-Management, Emotional Management of Others, and Emotional Self-control) can act as a moderator between ED and burnout.

According to Andersson et al. (2014), an interaction effect occurs when the effect of an independent variable (ED) on a dependent variable (burnout) varies across levels of a moderating variable (EI). A hierarchical multiple regression was conducted to explore the interaction effect of the EI dimensions (as measured by the Genos EI), on the ED-burnout relationship.

To test for moderation, regression analyses were conducted with (1) the independent variable (IV), and the moderator (M) as predictors in the first model, and (2) the IV, M, and the interaction term M*IV (moderator multiplied by the IV) as predictors in the second model. The F-to-remove statistic was used to determine if the R square value for the second model (including the interaction term M*IV as third predictor) is significantly higher than the R square for the regression model without the interaction term. If the R square for the second model was significant, a moderation effect existed.

The results reported only two of the EI dimensions as having a significant moderating effect on the ED-burnout relationship. A brief discussion of the regression analyses conducted for the EI dimensions that were found to be non-significant moderators will first be provided, followed by the results of the significant moderators.

Various regression analyses were conducted to determine whether Emotional Reasoning, Emotional Self-Awareness, Emotional Expression, Emotional Self-Control, and Emotional Awareness (as dimensions of EI), have a significant moderating effect on the ED-burnout process. The results indicated that none of these regression models was significant ($p > 0.05$), resulting in these dimensions of EI not being regarded as moderators in the ED-burnout relationship.

Hypothesis 20 is partially accepted, with two dimensions of EI (Emotional Self-Management and Emotional Management of Others) having a moderating effect on the ED-burnout relationship. The interaction coefficients obtained are presented in Table 4.21.

In the regression analysis conducted to test the effect of Emotional Self-Management, burnout was entered as the dependent variable and ED (as measured by the FEWS), EI_Self-Management (moderator), and EI_Self-Management*ED were entered as independent variables (predictors).

The results indicated a trend that Emotional Self-Management had a moderating effect between ED and burnout ($F = 3.71$, $p = 0.06$) that leans towards significance ($p < 0.05$). The impact of the interaction is more evident in the plot presented in Figure 4.2. From Figure 4.2 a trend can be seen with the slope of the lines representing ED and burnout, changing after entering the EI interaction. It can therefore be argued that high levels of Emotional Self-Management can have a moderating effect on the ED-burnout process, with respondents higher in Emotional Self-Management reporting lower levels of burnout as ED increases. The results from the regression are depicted in Table 4.21.

Table 4.21

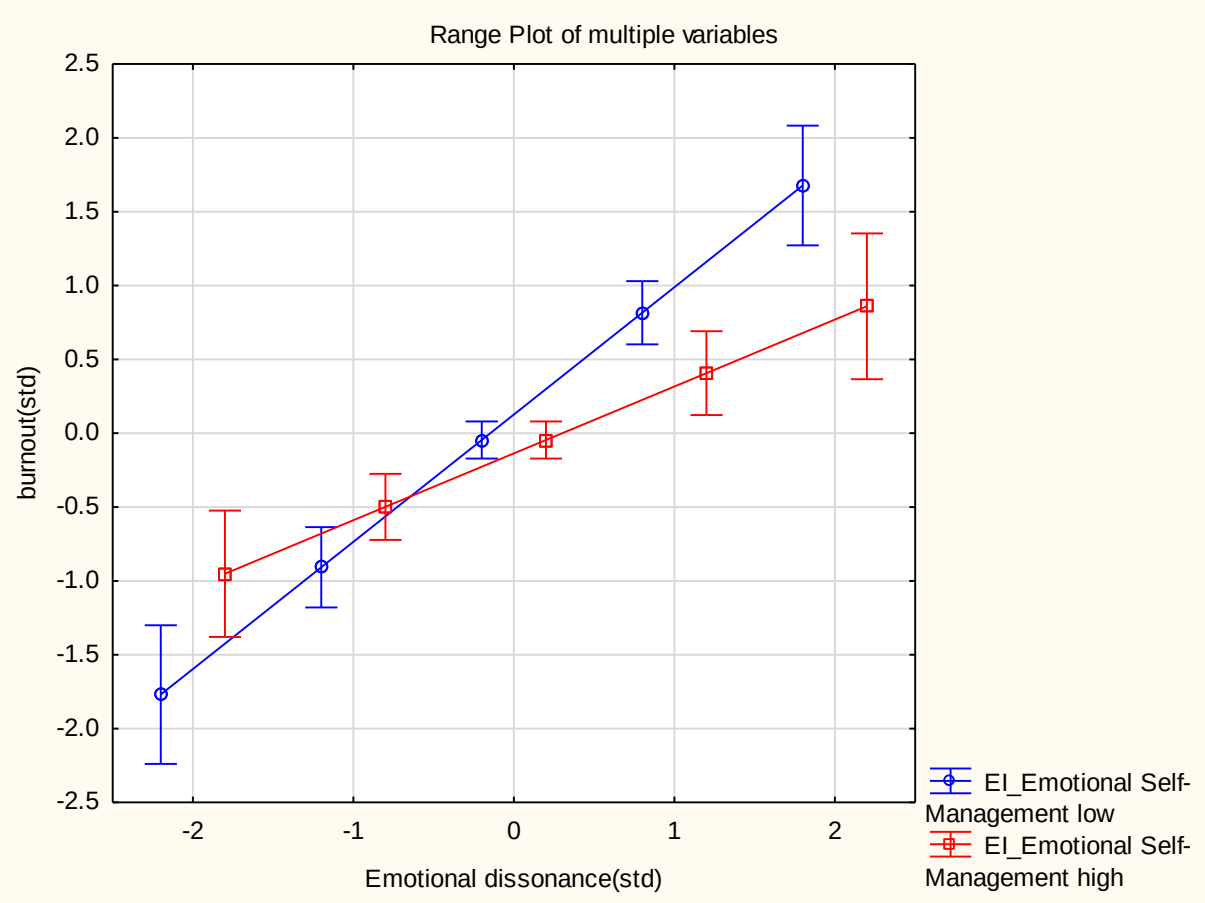
Model Summary: Interaction effect of Emotional Self-Management

Model	Multiple R	Multiple R square	Adjusted R	F	Sig

			square		
1	0.73	0.54	0.53	3.71	p = 0.06

Figure 4.2

Interaction effect of Emotional Self-Management on the ED-burnout relationship



In order to investigate the interaction effect of Emotional Management of Others on the ED-burnout relationship, burnout was entered as the dependent variable and ED (as measured by the FEWS), EI_Emotional Management of Others (moderator), and EI_Emotional Management of Others*ED were entered as independent variables in the regression model.

The results presented in Table 4.22 indicate that Emotional Management of Others ($F = 9.14$, $p < 0.01$) had a significant moderating effect on the ED-burnout relationship. The

impact of this interaction effect is more evident in the plot presented in Figure 4.3. It can be seen from the slope of the regression lines that respondents higher in Emotional Management of Others experience lower levels of burnout as the experience of ED increases. Conversely, those presenting with lower levels of Emotional Management of Others present with higher levels of burnout as ED increases.

Table 4.22

Model Summary: Interaction effect for Emotional Management of Others

Model	Multiple R	Multiple R square	Adjusted R square	F	Sig
2	0.77	0.59	0.57	9.14	$p < 0.01$

Figure 4.3

Interaction Effect of Emotional Management of Others on the ED-burnout Relationship

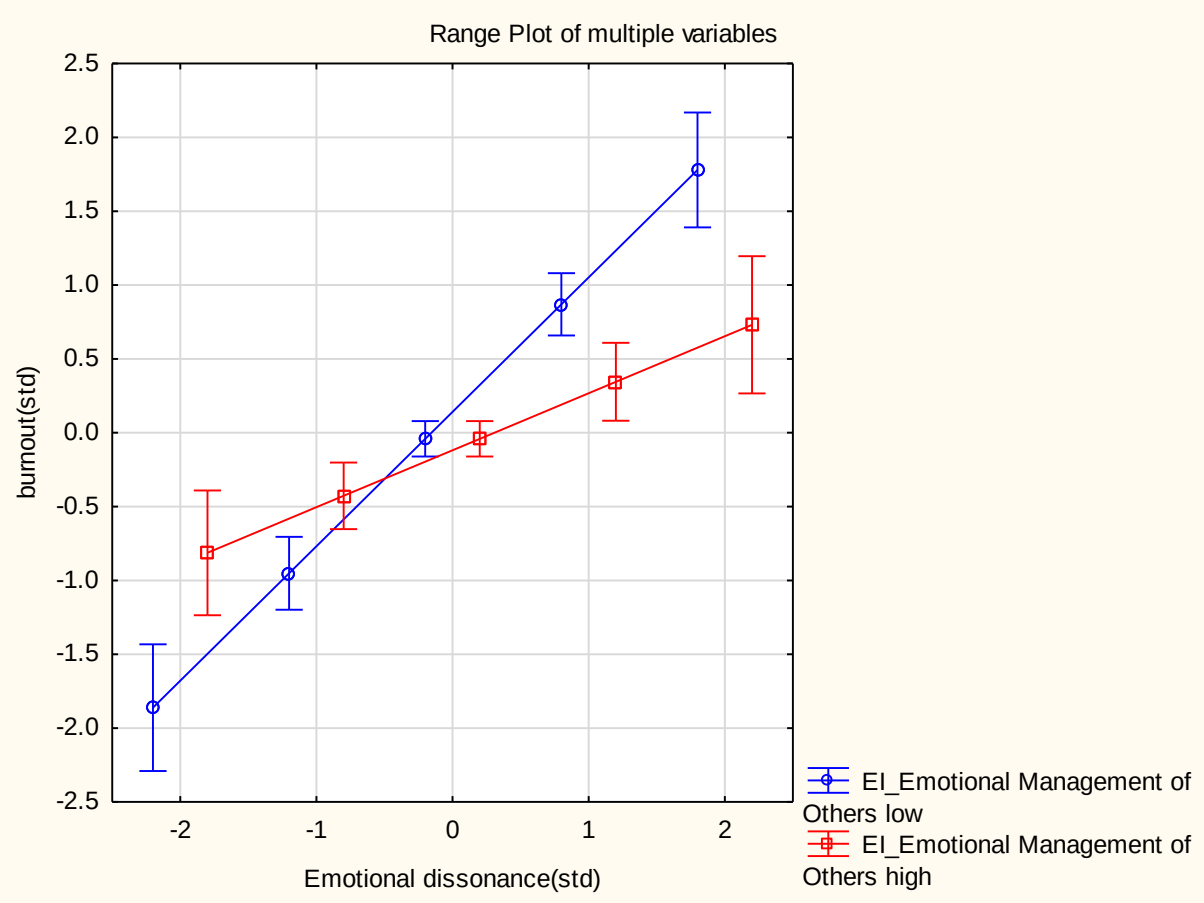


Table 4.23

Coefficients: Interaction Effect for Burnout and ED

Independent variable	Moderator	Dependent variable	Beta	Int Coefficient	Sig
ED	ESM	Burnout	-0.31	-0.11	p = 0.06
ED	EMO	Burnout	-0.36	-0.16	p < 0.01

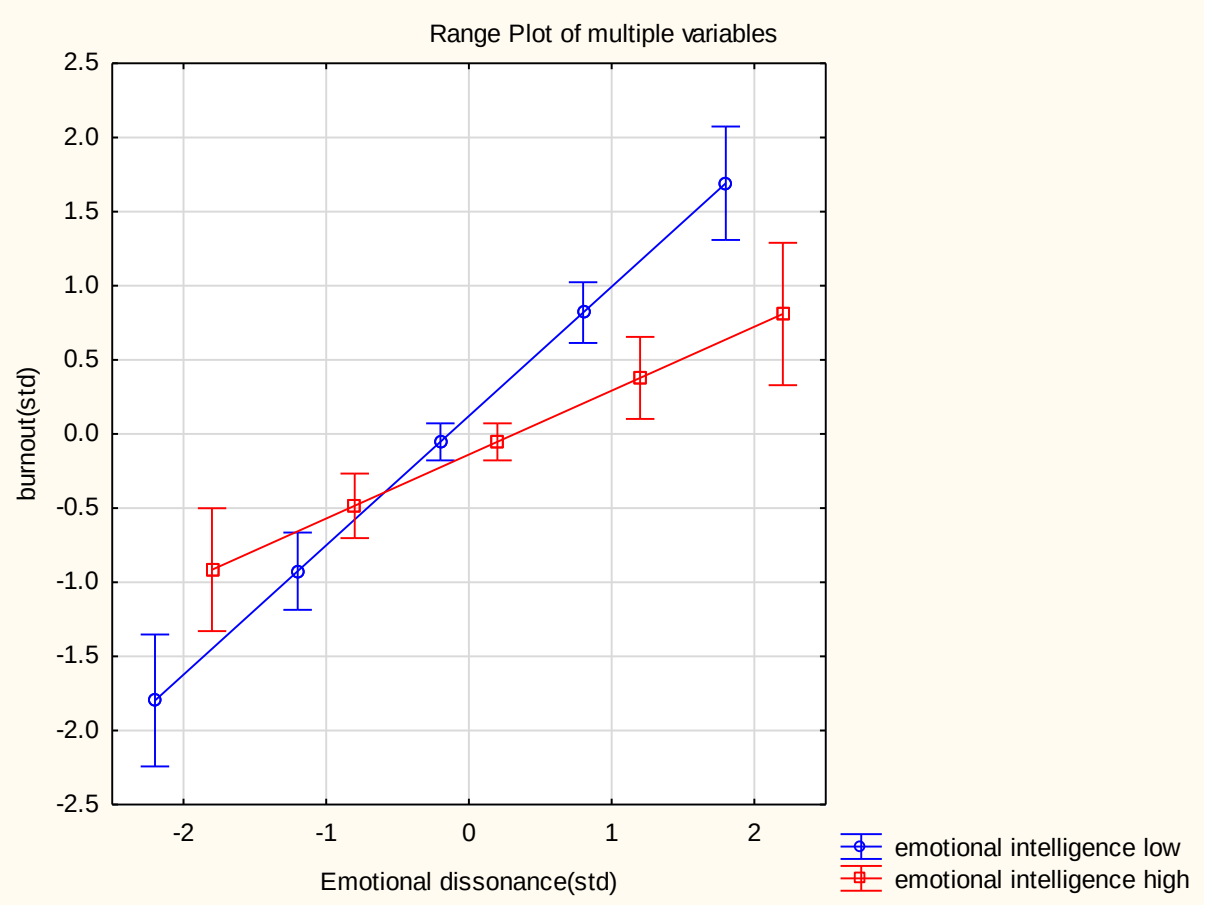
ED = Emotional Dissonance; ESM = Emotional Self-Management; EMO = Emotional Management of Others

An additional regression analysis was conducted to explore the possible mediating effect of total EI on the ED-burnout relationship. Although the interaction effect was not found to be statistically significant, it makes theoretical sense to mention the results found.

The plot depicted in Figure 4.4 indicates a tendency for total EI to have a buffering effect on the ED-burnout relationship. It can be argued from the reported tendency that higher levels of total EI can lower the effects of ED on the individual, which could also buffer the effect of burnout. This notion is supported by the significant, negative correlations found in this study between EI and ED (r = -0.36, $p < 0.01$), and EI and burnout (r = -0.61, $p < 0.01$).

Figure 4.4

Interaction Effect of Total EI on the ED-burnout Relationship



The implication of these results is that EI, through the dimensions of Emotional Self-Management and Emotional Management of Others, can act as a moderator between ED and the development of burnout. However, since only two of the seven EI dimensions (as measured by the Genos EI) emerged as significant moderators, it becomes evident that more research is needed to investigate the moderating effect of the various EI dimensions on the ED-burnout relationship.

From the results obtained from the present sample, it can be expected that accountants reporting high scores on these EI dimensions may be better able to regulate their emotions during ED, which could buffer the negative effects that may lead to the development of burnout.

Furthermore, it can be argued that respondents with higher Emotional Self-Management and Emotional Management of Others will be more inclined to adjust their felt emotions in order to truly feel the required display rule and therefore experience less ED. This notion is supported by Lee (2010), who argued that individuals who are able to manage their own and others' emotions effectively are more likely to engage in deep acting rather than surface acting (ED). It can be assumed that the skill of positively influencing the emotions of others, and the ability to manage one's own emotions, will enable accountants to engage more effectively and professionally with clients and colleagues.

4.7 Chapter Summary

In this chapter the research results were reported and interpreted. The characteristics of the sample were reported and various item analyses conducted on the measuring tools utilised in this study, to establish the reliability of the items included in the questionnaires. PLS-SEM was also utilised to assess the reliability and validity of the measurement (outer) model and to evaluate the structural (inner) model which represents the relationships between

the latent constructs (ED, EI, and burnout). The results obtained through the various data analyses were also discussed in relation to the research hypotheses. The following chapter will focus on a discussion of the reported results, with reference to the relevant literature and the implications for the accounting profession. The limitations of this study will also be noted and recommendations for future research will be provided.

Chapter 5: Discussion of Results, Limitations of the Study, and Suggestions for Future Research

5.1 Introduction

Global competitiveness, according to Bard (2015), has resulted in a demand for diverse skills, experience, flexibility, adaptive responses, and innovation, to manage rapid change effectively. The 21st century world of work is characterised by an increasing number of jobs now also including more mental and emotional effort rather than just physical effort. Employees, according to Chu and Murrmann (2006), are no longer hired only for their intellect and technical skill, but also for their ability to show concern and authenticity toward clients. Employees have therefore emerged as an important source of competitive advantage in organisations delivering services to clients (such as audit and accounting firm environments) (Slåtten et al., 2011).

The objective of this study was firstly to explore the relationships between EI, ED (as a dimension of EL), and burnout. The second objective was to determine if ED and the dimensions of EI can be used to explain the development of burnout, as well as to investigate the amount of variance in ED that is explained by the various EI dimensions. Finally, the study aimed to determine if the dimensions of EI can act as moderators in the ED-burnout relationship within the accounting profession. Furthermore, the study aimed to contribute to audit and accounting firms' understanding about the effect of EI on ED and burnout experienced by chartered, professional, and trainee accountants, to encourage these firms to concentrate on the development of their employees' EI.

This chapter provides an overview of the empirical evidence obtained through the various data analysis procedures, aimed at meeting the objectives of the study, as well as the

implications of the findings for the accounting profession. A discussion is also provided regarding the present study's limitations, as well as recommendations for future research.

5.2 Findings: The Relationships between Emotional Dissonance, Burnout, and Emotional Intelligence

5.2.1 Emotional Dissonance and Burnout

Research on the impact of ED has consistently found it to be negatively related to employee well-being, attitudes, performance, and increased emotional exhaustion (Grandey et al., 2012; Zhang et al., 2018). The results obtained from the data analysis revealed a statistically significant positive relationship between total burnout and ED, indicating that higher levels of ED are associated with higher levels of reported burnout symptoms. Similarly, significant positive relationships were also found between ED and two of the three burnout dimensions, namely Emotional Exhaustion and Cynicism. No significant relationship was found between ED and Professional Efficacy.

The results of this study suggest that where respondents report higher levels of ED, they are likely to report higher levels of Emotional Exhaustion and Cynicism. This is in line with the JD-R model (which proposes that burnout develops when high job demands and limited resources co-exist), where ED is an effortful process that produces a significant daily resource depletion at work, which results in higher levels of Emotional Exhaustion (Simbula et al., 2019).

These findings mirror those reported by Mikolajczak et al. (2007), who found surface ED to be positively associated with Emotional Exhaustion (r = .29, $p < 0.001$) and Depersonalisation (Cynicism) (r = .35, $p < 0.001$). Similarly, the results also confirmed the significant relationships reported between ED and both Emotional Exhaustion and Cynicism in other studies (Andela et al., 2015; Brotheridge & Grandey, 2002; Indregard et al., 2018).

The results produced through the calculation of variance between ED and the dimensions of burnout provided support for the predictive value of ED in the development of Emotional Exhaustion (45% of the variance), and Cynicism (35% of the variance). The predictive value of ED in the development of Professional Efficacy (as a dimension of burnout) was not supported, due to no significant relationship being found between the two constructs.

It can therefore be argued that accountants who experience sustained ED could have a tendency to become increasingly emotionally exhausted and, in an effort to try and mitigate the effects of ED, be at risk to become cold and impersonal toward clients and colleagues (Cynicism). According to the COR theory, employees who experience a loss of personal resources (feeling exhausted) due to frequent ED, might try to prevent further loss by staying away from work and detaching themselves from the work environment (Indregard et al., 2018).

5.2.2 Emotional Intelligence and Emotional Dissonance

The correlation results presented in Chapter 4 revealed significant negative relationships between ED and total EI, as well as six of the EI dimensions (as measured by the Genos EI). The strongest negative relationship was found between total EI and ED (r = -0.36, $p < 0.01$). Significant negative relationships were found between ED and the following EI dimensions: (1) Emotional Awareness of Others, (2) Emotional Expression, (3) Emotional Management of Others, (4) Emotional Self-Awareness, (5) Emotional Self-Control, and (6) Emotional Self-Management. The only EI dimension that did not produce a significant relationship with ED was Emotional Reasoning. The Genos EI Concise version was appropriate for this study because it was specifically designed for use in the workplace as a learning and development aid (Palmer et al., 2009). The objective of this test supported two

of the aims of this study: (1) to make a valuable contribution to audit and accounting firms' understanding of EI and to encourage these firms to focus on the development of their employees EI, and (2) to encourage professional bodies (e.g. SAICA and SAIPA) and universities to focus on developing EI in competency frameworks.

From the results it can be argued that higher levels of Emotional Awareness of Others can provide accountants with insight into how emotions can affect both individual and organisational outcomes, and thereby enable them to process emotions into effective work behaviour (Druskat & Wolff, 2001; Laborde et al., 2016). Similarly, Emotional Self-Awareness will enable them to identify their own feelings and responses to work situations (e.g. required display rules) and recognise how these emotions drive their behaviour and decisions in the workplace.

It could therefore be assumed that accountants with high EI will be more prone to engage in deep acting (where felt emotions are modified so that the required display rule is truly felt and emotional expression is genuine) rather than ED. This assumption is supported by Lee (2010), who argues that employees who can recognise and manage emotions successfully will be able to identify display rules more easily and adapt their emotions accordingly.

Furthermore, employees with high trait EI, according to Mikolajczak et al. (2007), do not feel the need to fake emotions during EL because they are able to naturally feel the required emotions. These employees would therefore have the ability to identify the way clients and colleagues respond to them during interactions and understand what makes them feel valued, motivated, and frustrated. This could lead to more authentic interactions), which could increase trust with and service delivery to clients. Arguably, it can also play a valuable role in the development of trainee accountants, earmarked for managerial positions, where they will need to possess the ability to motivate and manage their team effectively.

Similarly, accountants high on Emotional Self-Control and Emotional Expression will be able to express their true feelings and frustrations effectively and still think clearly when they become upset (e.g. reporting concerns to their line manager instead of to a colleague or client in the heat of the moment), thereby reducing the level of ED experienced. According to Lee and Ok (2012), ED arises when employees frequently have to suppress their true feelings, in order to adhere to the organisation's display rules. It could be argued that high Emotional Self-Control can have an effect on an employee's perceptions of the variety and frequency of intense emotional displays, thereby decreasing the negative outcomes associated with ED (Furnell, 2008).

Emotional Dissonance, as described by Zapf (2002), is an emotion regulation problem that requires extra mental effort and drains emotional resources over time. The current study revealed that respondents who reported higher levels of Emotional Management of Others (the skill of positively influencing the emotions of others) and Emotional Self-Management, also reported lower levels of ED. Emotional Self-Management involves having the ability to be flexible and adapt behaviours in order to facilitate the desired outcomes (Serrat, 2017, and measures the relative frequency with which an individual manages their own emotions at work, successfully (Gignac, 2010).

It can therefore be argued that accountants who possess the ability to manage both positive and negative emotions in themselves and others could have a tendency to engage in deep acting (related to emotional consonance) rather than experiencing ED. They will be skilled in effectively helping others to feel positive at work and to deal with issues that frustrate them. Emotional consonance is the opposite of ED, where employees do not experience a discrepancy between their true emotions and the display rules required in the workplace (Ashforth & Humphrey, 1993; Rubin et al., 2005). It can be assumed that through the management of their own and others' emotions, accountants will adapt their mindsets and

emotions to the situation at hand in order to create an environment of professionalism and trust (Gill, 2009). Emotional Intelligence will therefore enable accountants to adhere to the rules and regulations of their respective firms and professional bodies that govern appropriate behaviour in the workplace.

According to Görgens-Ekermans and Brand (2010) high scores on Emotional Management will enable employees to remain positive during emotionally demanding and stressful situations, resulting in positive work performance in terms of their interaction with clients and colleagues. Accountants who are able to understand the emotions of clients will be able to build effective rapport and regulate their emotions, in order to meet organisational needs.

These findings are supported by the COR theory, which argues that the more resources people possess, the more productive coping strategies they will employ when faced with demands, while conversely, the less resources they have, the more maladaptive coping strategies will be employed, leading to fewer resources (Alarcon et al., 2011).

The regression analysis conducted to determine the predictive value EI in the experience of ED revealed that EI (comprising the seven dimensions as measured by Genos EI) significantly explained 15% of the variance in ED. However, none of the dimensions entered into the regression model made a significant unique contribution to the equation.

5.2.3 Emotional Intelligence and Burnout

The results obtained in this study revealed significant relationships between the EI dimensions (as measured by Genos EI) and the dimensions of burnout. The findings for each dimension of burnout are discussed in the following section.

5.2.3.1 Emotional Intelligence and Emotional Exhaustion

Significant negative relationships existed between Emotional Exhaustion and six of the seven EI dimensions. The relationship between Emotional Exhaustion and total EI emerged as the strongest significant negative relationship (r = -0.42, n = 151, $p < 0.01$). Moderate, significant negative relationships were reported between Emotional Exhaustion and (1) Emotional Self-Management, (2) Emotional Management of Others, (3) Emotional Expression, and (4) Emotional Self-Control. A weak but significant negative relationship was found for Emotional Self-Awareness, but no significant relationship was revealed for Emotional Reasoning.

As measured by the MBI-GS, respondents in this study who reported higher levels of EI, also reported feeling less emotionally drained, burned out, and fatigued by their work. These findings suggest that, through their ability to perceive and regulate emotions, employees are better equipped to deal with strong emotions that are usually associated with Emotional Exhaustion and stress (Brackett et al., 2010). It can be argued that accountants who are able to control and manage their emotions effectively will experience less Emotional Exhaustion because they will not allow strong emotions and impulses to affect their ability to think and act effectively (Palmer & Stough, 2001). This finding is supported by both the COR theory and JD-R theory (as discussed in Chapter 2), which recognise that an imbalance between work demands and available resources can result in higher levels of stress and Emotional Exhaustion (Spies, 2006).

Through the regression analysis, EI (all dimensions) emerged as a significant predictor, accounting for 21% of the variance in Emotional Exhaustion. Only Emotional Awareness of Others, as independent variable, made a significant unique contribution in explaining this dimension of burnout.

According to Cordes and Dougherty (1993), Emotional Exhaustion can be seen as the first sign of burnout development and therefore it would be useful to employ preventative measures to avoid or mitigate its development. With the accounting environment characterised by strict legislation, heavy workloads, and exposure to stressful situations, it becomes clear that EI can act as a source of competitive advantage for audit and accounting firms. By developing the personal resources of employees (EI), they will arguably experience less occupational stress because they will be better able to manage their own and others' emotions, leading to them feeling more in control of their environment and job demands.

5.2.3.2 Emotional Intelligence and Cynicism

Cynicism (as a dimension of burnout) was significantly related to total EI and all but one of the EI dimensions (as measured by Genos EI). Only Emotional Self-Control was found not to be significantly correlated with this dimension. Cynicism (or Depersonalisation) is associated with poor work performance, anti-social behaviour, conflicts among employees, increased turnover intention, and absenteeism (Bang & Reio, 2017). According to Gong et al. (2019), it refers to an attempt by the employee to distance themselves from the service recipient by actively neglecting the prosocial behaviours that make the client interaction unique.

The results revealed that accountants who reported higher levels of EI also reported lower levels of feelings callous and alienated toward clients and colleagues. Similarly, they reported fewer instances where they feel they treat others as impersonal objects, and expressed less concerns about becoming emotionally hardened at work. It can therefore be argued that accountants higher on EI will tend to have healthier interpersonal relationships with clients and colleagues, and possess the ability to tolerate and manage emotional pressure effectively (Lee, 2017; Varca, 2004). Accountants who are able to identify and manage their

own and others' emotions would therefore be less likely to feel detached or uncaring toward their clients and colleagues, resulting in the development of more lucrative relationships. Consequently, this will have a positive impact on service delivery and teamwork, with employees feeling more connected and in tune with clients and colleagues.

The results from the regression analyses showed that EI (all dimensions), as predictor of change in Cynicism, was significant and accounted for 16% of the variance in this dimension of burnout.

It is evident from the findings that audit and accounting firms should invest in developing their professional employees' ability to perceive, manage, and express their emotions in order to minimise the development of burnout symptoms and to improve service delivery. This finding is supported by Bay and McKeage (2006), who argue that an employee's ability to perceive and manage emotions allows them to become better decision-makers and leaders, and to perform during client interactions.

5.2.3.3 Emotional Intelligence and Professional Efficacy

The results found a strong, significant positive relationship between Professional Efficacy and total EI (r = 0.66, n = 151, $p < 0.01$). Furthermore, moderate, significant positive relationships were also reported for all seven of the EI dimensions (as measured by the Genos EI). Therefore, accountants reporting higher levels of EI also reported higher feelings of Professional Efficacy. Similar results were found by Devi (2011), who found Personal Accomplishment to be significantly positively related to EI. The respondents in the present study who reported higher levels of EI also indicated (via the MBI-GS measurement tool) that they feel energetic, that they enjoy working with clients and colleagues, and that they are making a valuable contribution through their work.

Individuals with higher emotional management and awareness capabilities, according to Lee (2017), are sensitive to their clients' and colleagues' emotions and can therefore support the organisation by helping to create a positive environment. This could, in turn, lead to increased feelings of Professional Efficacy, with the employee seeing positive interaction outcomes and receiving positive feedback from colleagues and clients.

According to Gong et al. (2019), individuals with higher EI can find solutions to work problems more easily, apply emotional resources reasonably, and can often quickly gain social support during social interactions, thus reducing the possibility of failure (and feelings of cynicism) and increasing feelings of self-efficacy and success. In line with the COR theory, this implies that the better accountants understand the emotions within their immediate surroundings, the more they will feel efficient and confident in their ability to perform well.

The regression results revealed EI (all dimensions) as a strong predictor, explaining 46% of the variance in Professional Efficacy. Three of the EI dimensions, entered as independent variables in the equation, emerged as unique significant predictors; these were (1) Emotional Reasoning, (2) Emotional Self-Control, and (3) Emotional Management of Others. The results suggest that the higher an individual's level of EI is, the higher their feelings of personal accomplishment and competence will be, thereby buffering the development of burnout.

The results obtained in this study on the relationship between EI and the dimensions of burnout were consistent with previous research that found total EI to be significantly negatively related to both Emotional Exhaustion and Cynicism, and significantly positively related to Professional Efficacy (Barkley, 2013; Furnell, 2008; Noor, 2011).

5.3 Emotional Intelligence as a Moderator

Even though total EI did not emerge as a moderator in die ED-burnout relationship, two of the EI dimensions (Emotional Management of Others and Emotional Self-Management) did display a tendency to have a moderating effect on the ED-burnout process. This suggests that higher levels of Emotional Self-Management and Emotional Management of Others can have a moderating effect on the ED-burnout relationship, with individuals higher on these EI dimensions reporting lower levels of burnout as ED increases. From the results obtained in this study, it can therefore be expected that accountants reporting high scores on these EI dimensions may be better able to regulate their emotions during ED, which could buffer the negative effects that may lead to the development of burnout.

This finding contradicts that found by Furnell (2008), who reported no moderation of EI on the ED-burnout process. This could be attributed to the present study's focus on ED as a dimension of EL, rather than total EL, as well as the multiple regression analyses that were conducted for each of the EI dimensions in order to determine if an interaction effect exists. The data collected in this study supports that of previous research, conducted by Mikolajczak et al. (2007), who found that individuals higher on EI would be more likely to employ deep acting strategies in dealing with EL, rather than surface acting, which consequently protects against the negative outcomes associated with ED, such as burnout.

The skill to manage emotions effectively in yourself and others can assist employees in dealing with emotional and relational demands, and enable them to find the emotions required to meet emotional obligations, which could mediate the development of burnout (Brackett et al., 2010; Zhao et al., 2019). Emotional Self-Management (as measured by the Genos EI) can act as a buffer that reduces burnout in die ED-burnout process, through responding to feelings of incongruence and frustration appropriately, managing stress effectively, and not taking criticism from annoyed clients personally. It can be argued that

accountants higher on these EI dimensions will have the ability to cope more effectively during experiences of ED, thereby reducing the level of emotional distress and subsequently also reduce the likelihood of burnout.

The implication of these results is that EI, through the dimensions of Emotional Self-Management and Emotional Management of Others, can act as a moderator between ED and the development of burnout.

Whilst a significant moderating effect of total EI between ED and burnout did not emerge, the results did indicate a strong tendency for total EI to buffer the effects of ED on the employee, which could also buffer the effects of burnout. It is noteworthy to acknowledge the significant relationships found between (1) ED and burnout (Emotional Exhaustion and Cynicism), (2) ED and total EI, (3) ED and six of the seven EI dimensions as measured by the Genos EI (except for Emotional Reasoning), (4) EI and total burnout, and (5) between the various dimensions of EI and the dimensions of burnout (as discussed in Chapter 4).

Providing employees with EI training can increase their awareness of emotions and improve their ability to interact with others effectively, expressing their emotions in a suitable manner, resolving conflict, and coping with emotional pressured in the workplace, which subsequently reduces the risk of burnout (Barkley, 2013). Research has shown that EI can be taught and developed via training programs that target the core emotional competencies (awareness, understanding, expression, regulation, and use of emotions) (Serrat, 2017). According to Carter (2015), students can be mentally and emotionally prepared for the workplace through the incorporation of EI training in their university's curriculum. Relatively short training interventions (e.g. 15 to 18 hours) have shown to produce a significant reduction in psychological distress with a resulting significant improvement in health and well-being (Kotsou et al., 2011; Nelis et al., 2011). However, it is important to note that for this to happen, EI training should be followed by participation in team meetings where

employees can practice their EI skills, receive feedback, and reinforce their new skills (Janse van Rensburg, 2018). To ensure the sustainability of the new EI skills, the support and participation of management becomes critical, by setting the tone for appropriate behaviour and investing in regular training interventions to reinforce and develop the newly acquired EI skills.

5.4 Limitations of the Study

The first limitation of this study relates to the sample size. Although the sample size (n = 151) was appropriate for the current study, the researcher originally planned to collect data from 350 chartered, professional and trainee accountants, but only 151 completed surveys were received. An additional 187 incomplete surveys were received and therefore had to be discarded and not included in the research. The reason for this could be the nature of the accounting profession, where employees have to account for every 15-minute intervals of their day, via the completion of time sheets that are used to monitor productivity, and for billing purposes. Although respondents could access the survey from any location and at a time that was convenient for them, the assumption for the 187 incomplete surveys is that the respondents commenced the survey during their work hours, resulting in the respondents not completing the survey due to them not wanting to spend 15-20 unproductive minutes.

Another restriction placed on the sample size achieved was the failure to include management accountants in the sample. Although this was due to a lack of permission received from the Chartered Institute of Management Accountants (CIMA) to distribute the survey to their database, the researcher could have included the following labels in the occupation section of the biographic form to achieve a larger sample size: (1) Management Accountant, and (2) CIMA trainee accountant. This is due to many audit and accounting firms now also employing CIMA trainee accountants, rather than just the conventional

SAICA and SAIPA trainee accountant. The researcher was also unable to get the cooperation of SAIPA to distribute the link to the online survey to their members; although they did display interest in the research project, there was not enough time to gain the proper consent. Consent from these professional bodies would have contributed significantly to the sample size, as was evident from the number of responses received after SAICA distributed the link to the online survey in their regional newsletter.

The second limitation of this study pertains to the measurement instruments utilised in this study. Data were collected using three self-report measures; (1) the MBI-GS (measuring burnout), (2) the Genos EI (measuring EI), (3) and the FEWS (measuring ED). While this manner of data collection is appropriate for research in the social sciences, it is generally criticised for the risk of social desirability, where respondents attempt to create a more favourable impression of themselves by responding in what they deem to be a socially desirable way (Görgens-Ekermans & Brand, 2010). It is, however, important to note that response bias is typically only an issue when participants believe that someone in authority (e.g. a recruiter or supervisor) will be examining their results; when it is for research purposes, test-takers are less likely to fake their responses (Connor et al., 2019; Tett et al., 2012). In the present study data collection was completely anonymous and participants were assured in the informed consent section (see Appendix 4), that the collected data will only be used for research and academic purposes, and that only the researcher, the study leader, and the statistical analyst will have access to the raw data.

Thirdly, it is possible that participants who perceive burnout as a sensitive issue or who might not be comfortable answering questions that pertain to their emotional well-being, and their ability to deal with emotions, may have decided not to partake in this study. This could offer an additional explanation for the large number of incomplete surveys received during data collection.

Finally, and possibly the biggest limitation of this study was the lack of focus on structural equation modelling (SEM) and the failure to continue with the moderation analyses with PLS-SEM. Although, the development of a structural model was never an objective of this study it should have been included to provide more meaningful interpretation of results.

5.5 Recommendations for Future Research

In an attempt to overcome the limitations and inconsistent findings of previous studies, this study focused only on the dimension of EL (ED) that was found in previous research to be related to burnout and EI, rather than total EL. The results obtained confirmed that significant, negative relationships exist between ED and total EI, as well as six of the EI dimensions (as measured by the Genos EI).

However, since only two of the seven EI dimensions (as measured by the Genos EI) emerged as significant moderators in the ED-burnout relationship, it becomes evident that more research is needed to investigate the moderating effect of the various EI dimensions on the ED-burnout process. It is recommended that future research focuses on the unique contribution of the EI dimensions in the ED-burnout process, in order to assist the development of focused EI training interventions. Future research should also consider conducting multiple regression analyses between ED, the dimensions of EI, and the dimensions of burnout (as opposed to total burnout) to investigate the possible moderating effect of the EI dimensions on ED and each of the burnout dimensions.

Additionally, it is suggested that future research on this topic include a replication of this study conducted with a larger sample size that also includes management and CIMA trainee accountants. It is recommended that permission should be obtained from the professional bodies SAIPA and CIMA to collect data from their members (rather than just

SAICA) in order to achieve a larger sample size. This will also enable the researcher to conduct meaningful between-group analyses.

It is also recommended that future research continue with a structural model and the moderation analyses with PLS-SEM.

There is a serious lack of research done in the South African work environment regarding the role of emotions and soft skills in the accounting profession. This could be ascribed to the profession still being regarded as one that involves merely number crunching, thereby ignoring the fact that their role has evolved into one focused on service delivery, business management, and consulting. More research needs to be conducted in the South African audit and accounting firm environment to shed light on the emotional aspects of accounting work that may impact on employee well-being and performance.

5.6 Conclusion

The results of this study highlight the importance of EI in the workplace and the effect it can have on job performance and employees' ability to deal effectively with EL. It was found that EI has a significant negative effect on the experience of ED, implying that employees higher on EI will experience less ED. It was suggested that through their ability to perceive and manage emotions, these individuals are able to understand why certain display rules are important in the workplace, thereby resulting in them being more inclined to engage in deep acting rather than surface acting (which leads to ED).

It also became clear that employees' level of EI negatively explain the development of burnout, which is valuable information for audit and accounting firms to reduce the effects of burnout in the workplace. Similar results were reported by Gong et al. (2019), who found that lower EI levels were associated with higher levels of burnout, and higher EI levels resulted in lower levels of reported burnout. In earlier research conducted by Sharma (2007),

it was suggested that burnout could be prevented with early detection and the enhancement of EI through training.

Looking at the consistency of research results indicating the relationship between trait EI and burnout (Gong et al., 2019), accountants should be assisted in the development of EI to enhance their self-efficacy and ability to manage and perceive emotions. This will promote empathy and protect them from burnout symptoms (e.g. Emotional Exhaustion) (Szczygiel & Mikolajczak, 2018). Increased EI in accountants will also enable them to adopt more productive coping strategies when faced with EL, by identifying display rules more easily and adapting their emotions accordingly. By investing in the development of employees' EI, they can become more productive and successful in what they do and consequently also help colleagues to increase their performance, and reach organisational goals (Serrat, 2017).

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Appendix 1: Ethical Clearance

UNIVERSITEIT STELLENBOSCH UNIVERSITY

NOTICE OF APPROVAL

REC: Social, Behavioural and Education Research (SBER) - Initial Application Form

8 March 2021

Project number: 17483

Project Title: INVESTIGATING THE RELATIONSHIP BETWEEN EMOTIONAL DISSONANCE, EMOTIONAL INTELLIGENCE AND BURNOUT IN ACCOUNTANTS

Dear Miss Marelise van der Merwe

Co-investigator:

Your response to stipulations submitted on 25/02/2021 08:14 was reviewed and approved by the REC: Social, Behavioural and Education Research (REC: SBE).

Please note below expiration date of this approved submission:

Ethics approval period:

Protocol approval date (Humanities)	Protocol expiration date (Humanities)
19 November 2020	18 November 2021

GENERAL REC COMMENTS PERTAINING TO THIS PROJECT:

INVESTIGATOR RESPONSIBILITIES

Please take note of the General Investigator Responsibilities attached to this letter. You may commence with your research after complying fully with these guidelines.

If the researcher deviates in any way from the proposal approved by the REC: SBE, the researcher must notify the REC of these changes.

Please use your SU project number (17483) on any documents or correspondence with the REC concerning your project.

Please note that the REC has the prerogative and authority to ask further questions, seek additional information, require further modifications, or monitor the conduct of your research and the consent process.

CONTINUATION OF PROJECTS AFTER REC APPROVAL PERIOD

You are required to submit a progress report to the REC: SBE before the approval period has expired if a continuation of ethics approval is required. The Committee will then consider the continuation of the project for a further year (if necessary).

Once you have completed your research, you are required to submit a final report to the REC: SBE for review.

Included Documents:

Document Type	File Name	Date	Version
Proof of permission	[redacted]	25/10/2020	1
Proof of permission		25/10/2020	1
Proof of permission		25/10/2020	1
Proof of permission		25/10/2020	1
Proof of permission		25/10/2020	1
Proof of permission		25/10/2020	1
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Proof of permission		25/10/2020	1
Proof of permission		25/10/2020	1
Proof of permission		25/10/2020	1
Default	DESC_REC Humanities- Marelise	25/10/2020	1
Research Protocol/Proposal	MvdMerwe_14834251_Research Proposal	27/10/2020	1
Data collection tool	INVESTIGATING_THE_RELATIONSHIP_BETWEEN_EMOTIONAL_DISSONANCE_EMOTIONAL_INTELLIGENCE_AND_BURNOUT_IN_ACCOUNTANTS (1)	27/10/2020	1
Letter of support_counselling	DESC_REC Humanities- Marelise	31/10/2020	1
Proof of permission	[redacted]	30/11/2020	1
Proof of permission		30/11/2020	1
Proof of permission		30/11/2020	1
Informed Consent Form	REVISED_MvdMerwe_14834251_Informed Consent form	01/01/2021	2
Default	MvdMerwe_14834251_Response letter	01/02/2021	1

If you have any questions or need further help, please contact the REC office at cgraham@sun.ac.za.

Sincerely,

Clarissa Graham

REC Coordinator: Research Ethics Committee: Social, Behavioral and Education Research

National Health Research Ethics Committee (NHREC) registration number: REC-050411-032.
The Research Ethics Committee: Social, Behavioural and Education Research complies with the SA National Health Act No.61 2003 as it pertains to health research. In addition, this committee abides by the ethical norms and principles for research established by the Declaration of Helsinki (2013) and the Department of Health Guidelines for Ethical Research: Principles Structures and Processes (2nd Ed.) 2015. Annually a number of projects may be selected randomly for an external audit.

Principal Investigator Responsibilities

Protection of Human Research Participants

As soon as Research Ethics Committee approval is confirmed by the REC, the principal investigator (PI) is responsible for the following:

Conducting the Research: The PI is responsible for making sure that the research is conducted according to the REC-approved research protocol. The PI is jointly responsible for the conduct of co-investigators and any research staff involved with this research. The PI must ensure that the research is conducted according to the recognised standards of their research field/discipline and according to the principles and standards of ethical research and responsible research conduct.

Participant Enrolment: The PI may not recruit or enrol participants unless the protocol for recruitment is approved by the REC. Recruitment and data collection activities must cease after the expiration date of REC approval. All recruitment materials must be approved by the REC prior to their use.

Informed Consent: The PI is responsible for obtaining and documenting affirmative informed consent using **only** the REC-approved consent documents/process, and for ensuring that no participants are involved in research prior to obtaining their affirmative informed consent. The PI must give all participants copies of the signed informed consent documents, where required. The PI must keep the originals in a secured, REC-approved location for at least five (5) years after the research is complete.

Continuing Review: The REC must review and approve all REC-approved research proposals at intervals appropriate to the degree of risk but not less than once per year. There is **no grace period**. Prior to the date on which the REC approval of the research expires, **it is the PI's responsibility to submit the progress report in a timely fashion to ensure a lapse in REC approval does not occur.** Once REC approval of your research lapses, all research activities must cease, and contact must be made with the REC immediately.

Amendments and Changes: Any planned changes to any aspect of the research (such as research design, procedures, participant population, informed consent document, instruments, surveys or recruiting material, etc.), must be submitted to the REC for review and approval before implementation. Amendments may not be initiated without first obtaining written REC approval. The **only exception** is when it is necessary to eliminate apparent immediate hazards to participants and the REC should be immediately informed of this necessity.

Adverse or Unanticipated Events: Any serious adverse events, participant complaints, and all unanticipated problems that involve risks to participants or others, as well as any research-related injuries, occurring at this institution or at other performance sites must be reported to the REC within **five (5) days** of discovery of the incident. The PI must also report any instances of serious or continuing problems, or non-compliance with the RECs requirements for protecting human research participants.

Research Record Keeping: The PI must keep the following research-related records, at a minimum, in a secure location for a minimum of five years: the REC approved research proposal and all amendments; all informed consent documents; recruiting materials; continuing review reports; adverse or unanticipated events; and all correspondence and approvals from the REC.

Provision of Counselling or emergency support: When a dedicated counsellor or a psychologist provides support to a participant without prior REC review and approval, to the extent permitted by law, such activities will not be recognised as research nor the data used in support of research. Such cases should be indicated in the progress report or final report.

Final reports: When the research is completed (no further participant enrolment, interactions or interventions), the PI must submit a Final Report to the REC to close the study.

On-Site Evaluations, Inspections, or Audits: If the researcher is notified that the research will be reviewed or audited by the sponsor or any other external agency or any internal group, the PI must inform the REC immediately of the impending audit/evaluation.

Appendix 2: SAICA Newsletter

Marelise van der Merwe

From: [redacted]
Sent: Wednesday, 27 January 2021 14:57
To: Marelise van der Merwe
Subject: FW: Northern Region Newsletter - 27 January 2021

Hi Marelise

FYI – This has just gone out to all the regions.

Kind regards,

From: SAICA Northern Region [mailto:saicanewsletters@saicanews.co.za]
Sent: Wednesday, January 27, 2021 2:55 PM
To: [redacted]
Subject: Northern Region Newsletter - 27 January 2021

To help ensure inbox delivery please add newsletters@saicanews.co.za to your safe sender list

NORTHERN REGION

SAICA
THE SOUTH AFRICAN INSTITUTE OF CHARTERED ACCOUNTANTS
develop.influence.lead.

Dear Magdel

Membership No.: APP

General

Investigating the relationship between emotional dissonance, emotional intelligence and burnout in accountants

You are invited to participate in a research project to investigate the relationship between emotional intelligence (EI), emotional labour and burnout within the accounting profession. Your input will be anonymous and will take no longer than 20 minutes of your time.

Small and Medium Practices

National event in your region (events in orange are complimentary)

CEO Roadshow: 9 Feb
District: Webcast
Join Freean Nomvalo, SAICA CEO, at the upcoming SAICA member roadshows. The CEO will dicuss SAICA Strategy among other topics.

GRAP Update: 24 Feb
District: Webcast
This update will help members stay up-to-date with recent developments in GRAP and IPSASs.

TechTalk Series: SAICA Standards: Feb - Dec
District: Webcast
In the update webcasts, we discuss and analyse recent developments within the technical space with guest panellists joining us to share their insights on specific matters.

Business Rescue: 5 Mar
District: Webcast
Business rescue is being considered more by companies in the current climate. Companies and their directors need to consider whether business rescue or liquidation is the way forward.

New Tax Practitioner Induction: 17 - 29 Mar
District: Webcast
These webcasts seek to provide SAICA tax practitioners with a better technical and operational understanding of how to run a tax practice and what their obligations are to their clients, SARS and SAICA (as the recognised controlling body).

Save the dates

- Friday Knowledge cafés: 26 Feb, 23 Apr, 11 Jun, 13 Aug, 15 Oct
- Taking charge of my (CA)reer - Workshops: 10 Mar, 2 Jun, 4 Aug

SAICA - The South African Institute of Chartered Accountants
Local: 08610 SAICA (72422)
International: 27 11 621 6600
Email contact centre: saica@saica.co.za
Please do not reply to this email as the mailbox is unattended.
Non-profit organisation registration number: 020-050-NPO

Magdel Fick
Business Research Coordinator
SAICA Strategy
T 011 621 6914 | www.saica.co.za | www.accountancysa.org.za | Contact Centre: 08610 SAICA (72422)

Do you really need to print this e-mail? Stop and consider the environment.

Appendix 3: Online Survey

INVESTIGATING THE RELATIONSHIP BETWEEN EMOTIONAL DISSONANCE, EMOTIONAL INTELLIGENCE AND BURNOUT IN ACCOUNTANTS

STELLENBOSCH UNIVERSITY

CONSENT TO PARTICIPATE IN RESEARCH

Dear Prospective Participant,

You are invited to take part in a study conducted by Marelise van der Merwe, a Masters student at the Department of Industrial Psychology in the Faculty of Economic and Management Sciences at Stellenbosch University. The results of which will contribute to a research project in fulfilment of a MCom degree in Industrial Psychology. You are approached as a possible participant because you are operating in the accounting profession in South Africa.

1. PURPOSE OF THE STUDY

The purpose of this study is to investigate the relationship between emotional intelligence (EI), emotional dissonance (as a dimension of emotional labour), and burnout within the accounting profession. One of the main objectives of this study will be to determine if EI can have a buffering effect on emotional dissonance and burnout experienced by accountants. This study will aim to contribute to the understanding of the effects of emotions and burnout in the accounting profession.

2. PROCEDURE

If you agree to take part in this study, you will be asked to complete three questionnaires (measuring EI, emotional labour and burnout) and a biographical form to indicate occupation, age, gender, and years of service. The questionnaires will be completely anonymous.

You can complete this questionnaire at any time and from any place that is convenient for you. The burnout questionnaire will take approximately 10-15 minutes to complete, the EI questionnaire 5-7 minutes, and the emotional labour questionnaire approximately 5 minutes.

3. POSSIBLE RISKS AND DISCOMFORTS

Fears surrounding anonymity
The questionnaire is completely anonymous, you will not be asked to reveal your name, surname, address, or employer. You will only be asked to disclose your age, gender, years of service, and occupation (professional-, chartered-, or trainee accountants). Data collected will only be used for research and academic purposes. Only the researcher, the study leader and the statistical analyst will have access to the data, which is at all times protected by a username and password.

Burnout symptoms
The second possible risk pertains to participants who might realise that they are experiencing burnout symptoms. If you experience emotional distress or become aware of burnout symptoms, please consult with your medical practitioner, or approach a qualified mental health professional. If you need a referral to a psychologist, psychiatrist or support group, please call The South African Depression and Anxiety Group (SADAG) on 011 234 4837 or 0800 20 50 26 (they are open seven days a week) and speak to a trained counsellor who can assist you further in confidence. Although SADAG is the recommended support group you may also contact the supervisor of this study, Mrs Marietha de Wet (mdew@sun.ac.za), who is a registered Industrial Psychologist with more than ten years of trauma counselling experience.

4. POSSIBLE BENEFITS TO PARTICIPANTS AND/OR TO THE SOCIETY

Participants can benefit indirectly from this study by becoming aware of the importance of understanding burnout, emotional intelligence, and emotional labour present in the accounting profession. There is also the potential benefit to society where professional bodies (e.g., SAICA and SAIPA) and universities can focus on developing EI in competency frameworks.

5. PAYMENT FOR PARTICIPATION

Participation in this study is completely voluntary and no payment will be received for participating.

6. PROTECTION OF YOUR INFORMATION, CONFIDENTIALITY, AND IDENTITY

The questionnaire is completely anonymous, you will therefore not be required to provide your name, surname, employer, or any other identifying information that can be linked back to your answers on the survey. You will only be asked to disclose your age, gender, occupation (professional-, chartered-, or trainee accountants) and years of service. The researcher will not be able to identify participants' identities through completion of this survey.

Data collected will only be used for research and academic purposes. Only the researcher, the study leader and the statistical analyst will have access to the raw data, which is at all times protected by a username and password.

If requested by participating audit and accounting firms the final research project, not the raw data, will be made available to them. This will only be for the purpose of gaining insight into the role of emotional intelligence, emotional labour, and burnout in the accounting profession.

7. PARTICIPATION AND WITHDRAWAL

Participation in this study is completely voluntary. You have the right to decline answering any questions and you can exit the survey at any time without giving a reason by simply closing your browser. Any incomplete surveys will be deleted and will not be utilised in this study. You are not waiving any legal claims, rights, or remedies because of your participation in this research study. If you have questions regarding your rights as a research participant, contact Mrs Maléne Fouché [mfouche@sun.ac.za; 021 808 4622] at the Division for Research Development.

8. RESEARCHERS' CONTACT INFORMATION

If you have any questions or concerns about this study, please feel free to contact the researcher, Marelise van der Merwe, at marelisevdm@gmail.com, and/or the supervisor, Mrs Marletha de Wet, at mdew@sun.ac.za.

9. START SURVEY

By clicking "Yes" on both questions below you are confirming that you are over 18 years old and have read and understood the above explanation about the study, and that you agree to participate. You also understand that your participation in this study is strictly voluntary

*** 1. I confirm that I have read and understood the information provided for the current study.**

- Yes
- No

*** 2. I agree to take part in this survey.**

- Yes
- No

BIOGRAPHICAL INFORMATION

(Please click the box next to the appropriate answer)

* **3. Gender**

- Male
- Female
- Non-binary
- None of the above

* **4. Age**

- Younger than 20
- 20 - 29
- 30 - 39
- 40 - 49
- 50 - 59
- 60 and over

* **5. Occupation**

- Professional Accountant
- Chartered Accountant
- SAICA Trainee Accountant
- SAIPA Trainee Accountant

* **6. Years of service**

- <1
- 1 - 5
- 5 - 10
- 10 - 15
- 15 - 20
- >20

EMOTIONAL INTELLIGENCE

Genos Emotional Intelligence Inventory

Instructions:

The Genos EI Inventory (Concise) has been designed to measure how often you believe you demonstrate emotionally intelligent behaviours at work. There are no right or wrong answers. However, it is essential that your responses truly reflect your beliefs regarding how often you demonstrate the behaviour in question. You should not answer in a way that you think sounds good or acceptable. In general try not to spend too long thinking about responses. Most often the first answer that occurs to you is the most accurate. However, do not rush your responses or respond without giving due consideration to each statement.

Below is an example.

Q. I display appropriate emotional responses in difficult situations.

You are required to indicate on the response scale how often you believe you demonstrate the behaviour in question. There are five possible responses to each statement (shown below).

You are required to circle the number that corresponds to your answer where...

1 = Almost Never
2 = Seldom
3 = Sometimes
4 = Usually
5 = Almost Always

When considering a response it is important not to think of the way you behaved in any one situation, rather your responses should be based on your typical behaviour. Also, some of the questions may not give all the information you would like to receive. If this is the case, please choose a response that seems most likely. There is no time limit; however it should take between 5-7 minutes to complete.

* **7. I demonstrate to others that I have considered their feelings in decisions I make at work.**

- Almost never
- Seldom
- Sometimes
- Usually
- Almost always

* **8. I fail to recognise how my feelings drive my behaviour at work.**

- Almost never
- Seldom
- Sometimes
- Usually
- Almost always

* **9. I respond to events that frustrate me appropriately.**

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 10. I find it difficult to identify my feelings on issues at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 11. I express how I feel to the wrong people at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 12. I fail to handle stressful situations at work effectively.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 13. When someone upsets me at work I express how I feel effectively.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 14. I consider the way others may react to decisions when communicating them.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 15. When I get frustrated with something at work I discuss my frustration appropriately.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 16. When I am under stress I become impulsive.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 17. I fail to identify the way people respond to me when building rapport.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 18. I understand the things that make people feel optimistic at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 19. I take criticism from colleagues personally.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 20. I am effective in helping others feel positive at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 21. I communicate decisions at work in a way that captures other's attention.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 22. I gain stakeholders' commitment to decisions I make at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 23. I appropriately communicate decisions to stakeholders.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 24. I express how I feel at the appropriate time.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 25. I understand what makes people feel valued at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 26. I effectively deal with things that annoy me at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 27. I appropriately respond to colleagues who frustrate me at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 28. I find it difficult to identify the things that motivate people at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 29. I fail to keep calm in difficult situations at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 30. I am aware of my mood state at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 31. I help people deal with issues that cause them frustration at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 32. I remain focused when anxious about something at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 33. I fail to resolve emotional situations at work effectively.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 34. I am aware of how my feelings influence the decisions I make at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 35. I have trouble finding the right words to express how I feel at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 36. When upset at work I still think clearly.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

* 37. I don't know what to do or say when colleagues get upset at work.

- Almost Never
- Seldom
- Sometimes
- Usually
- Almost always

EMOTIONAL DISSONANCE

* 38. How often in your job do you have to display emotions that do not agree with your true feelings?

- Seldom
- Once per week
- Once per day
- Several times per day
- Several times a hour

* 39. How often in your job do you have to display emotions that do not agree with your actual feelings towards the clients?

- Seldom
- Once per week
- Once per day
- Several times per day
- Several times a hour

* 40. How often in your job do you have to suppress emotions in order to appear "neutral" on the outside?

- Seldom
- Once per week
- Once per day
- Several times per day
- Several times a hour

* 41. How often in your job do you have to display pleasant emotions (i.e. friendliness) or unpleasant emotions (i.e. strictness) on the outside while actually feeling indifferent inside?

- Seldom
- Once per week
- Once per day
- Several times per day
- Several times a hour

BURNOUT

* 42. I feel emotionally drained from my work.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* **43. I feel used up at the end of the workday.**

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* **44. I feel fatigued when I get up in the morning and have to face another day on the job.**

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* **45. I can easily understand how my colleagues/clients feel about things.**

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* **46. I feel I treat some colleagues/clients as if they were 'impersonal objects'.**

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 47. Working with people all day is really a strain for me.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 48. I deal very effectively with the problems of my colleagues/clients.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 49. I feel burned out from my work.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 50. I feel I'm positively influencing other people's lives through my work.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 51. I've become more callous toward people since I took this job.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 52. I worry that this job is hardening me emotionally.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 53. I feel very energetic.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 54. I feel frustrated by my job.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 55. I feel I'm working too hard on my job.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 56. I don't really care what happens to some colleagues/clients.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 57. Working with people directly puts too much stress on me.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 58. I can easily create a relaxed atmosphere with my colleagues/clients.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 59. I feel exhilarated after working closely with my colleagues/clients.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 60. I have accomplished many worthwhile things in this job.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 61. I feel like I'm at the end of my rope.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* 62. In my work, I deal with emotional problems very calmly.

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

* **63. I feel colleagues/clients blame me for some of their problems.**

- Never
- A few times a year
- Once a month or less
- A few times a month
- Once a week
- A few times a week
- Every day

If you experience emotional distress or burnout symptoms please consult with your medical practitioner or approach a qualified mental health professional. If you need a referral to a psychologist, psychiatrist or support group, please call The South African Depression and Anxiety Group (SADAG) on 011 234 4837 or 0800 20 50 26 (they are open seven days a week) and speak to a trained counsellor who can assist you further in confidence. Although SADAG is the recommended support group you may also contact Mrs Marietha de Wet (mdewet@sun.ac.za) who is a registered Industrial Psychologist with more than 10 years of trauma counselling experience.

Thank you for taking the time to complete the survey.

We truly value the information you have provided.

Appendix 4: Informed Consent Form

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jou kennisvennoot • your knowledge partner

STELLENBOSCH UNIVERSITY
CONSENT TO PARTICIPATE IN RESEARCH

Dear Prospective Participant,

You are invited to take part in a study conducted by Marelise van der Merwe, a Masters student at the Department of Industrial Psychology in the Faculty of Economic and Management Sciences at Stellenbosch University. The results of which will contribute to a research project in fulfilment of a MCom degree in Industrial Psychology. You are approached as a possible participant because you are operating in the accounting profession in South Africa.

1. PURPOSE OF THE STUDY

The purpose of this study is to investigate the relationship between emotional intelligence (EI), emotional dissonance (as a dimension of emotional labour), and burnout within the accounting profession. One of the main objectives of this study will be to determine if EI can have a buffering effect on emotional dissonance and burnout experienced by accountants. This study will aim to contribute to the understanding of the effects of emotions and burnout in the accounting profession.

2. PROCEDURE

If you agree to take part in this study, you will be asked to complete three questionnaires (measuring EI, emotional labour and burnout) and a biographical form to indicate occupation, age, gender, and years of service. The questionnaires will be completely anonymous.

You can complete this questionnaire at any time and from any place that is convenient for you. The burnout questionnaire will take approximately 10-15 minutes to complete, the EI questionnaire 5-7 minutes, and the emotional labour questionnaire approximately 5 minutes.

3. POSSIBLE RISKS AND DISCOMFORTS

Fears surrounding anonymity

The questionnaire is completely anonymous, you will not be asked to reveal your name, surname, address, or employer. You will **only** be asked to disclose your age, gender, years of service, and occupation (professional-, chartered-, or trainee accountants). Data collected will only be used for research and academic purposes. Only the researcher, the study leader and the statistical analyst will have access to the data, which is at all times protected by a username and password.

Burnout symptoms

The second possible risk pertains to participants who might realise that they are experiencing burnout symptoms. If you experience emotional distress or become aware of burnout symptoms, please consult with your medical practitioner, or approach a qualified mental health professional. If you need a referral to a psychologist, psychiatrist or support group, please call The South African Depression and Anxiety Group (SADAG) on 011 234 4837 or 0800 20 50 26 (they are open seven days a week) and speak to a trained counsellor who can assist you further in confidence. Although SADAG is the recommended support group you may also contact Mrs Marietha de Wet (mdew@sun.ac.za) who is a registered Industrial Psychologist with more than ten years of trauma counselling experience.

4. POSSIBLE BENEFITS TO PARTICIPANTS AND/OR TO THE SOCIETY

Participants can benefit indirectly from this study by becoming aware of the importance of understanding burnout, emotional intelligence, and emotional labour present in the accounting profession. There is also the potential benefit to society where professional bodies (e.g., SAICA and SAIPA) and universities can focus on developing EI in competency frameworks.

5. PAYMENT FOR PARTICIPATION

Participation in this study is completely voluntary and no payment will be received for participating.

6. PROTECTION OF YOUR INFORMATION, CONFIDENTIALITY, AND IDENTITY

The questionnaire is **completely anonymous**, you will therefore not be required to provide your name, surname, employer, or any other identifying information that can be linked back to your answers on the survey. You will only be asked to disclose your age, gender, occupation (professional-, chartered-, or trainee accountants) and years of service. The researcher will not be able to identify participants' identities through completion of this survey.

Data collected will only be used for research and academic purposes. Only the researcher, the study leader and the statistical analyst will have access to the raw data, which is at all times protected by a username and password.

If requested by participating audit and accounting firms the final research project, not the raw data, will be made available to them. This will only be for the purpose of gaining insight into the role of emotional intelligence, emotional labour, and burnout in the accounting profession.

7. PARTICIPATION AND WITHDRAWAL

Participation in this study is completely voluntary. You have the right to decline answering any questions and you can exit the survey at any time without giving a reason by simply closing your browser. Any incomplete surveys will be deleted and will not be utilised in this study. You are

not waiving any legal claims, rights, or remedies because of your participation in this research study. If you have questions regarding your rights as a research participant, contact Mrs Maléne Fouché [mfouche@sun.ac.za; 021 808 4622] at the Division for Research Development.

8. RESEARCHERS' CONTACT INFORMATION

If you have any questions or concerns about this study, please feel free to contact the researcher, Marelise van der Merwe, at marelisevdm@gmail.com, and/or the supervisor, Mrs Marietha de Wet, at mdew@sun.ac.za.

9. START SURVEY

By clicking "Yes" on both questions below you are confirming that you are over 18 years old and have read and understood the above explanation about the study, and that you agree to participate. You also understand that your participation in this study is strictly voluntary

I confirm that I have read and understood the information provided for the current study.	YES ☐	NO ☐
I agree to take part in this survey.	YES ☐	NO ☐