

An Investigation Of Burnout And its Relationship With Individual And Organizational Characteristics In Tax Offices and Custom Organization Of Iran

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Abstract - Burnout is a psychological term which is described as the experiment of negative attitude, morale and behavior when people facing work-related stressors. Burnout is defined here as an undesirable psychological condition occurs when an employee is subjected to continuous mental and psychological pressures because of unfavorable work-conditions, unsuitable managing and leadership approaches which cause emotional exhaustion tiredness. In this paper Burnout and its Relationship with Individual and Organizational Characteristics has determined in Tax Affairs and Customs Organization of Iran. Individual and Organizational Characteristics has divided based on marital status, working experience, education, sex, workplace and type of cooperation among colleagues. This research has studied burnout in a sample of 240 employees in tax affairs customs organization. The main instrument used for data gathering was Maslach & Jackson burnout survey which evaluated three aspects of job burnout. Inferential statistics methods t-test is used for data analysis, for comparison applied ANOVA test and Pearson correlation.

Keywords: component Burnout, Individual Characteristics, Organizational Characteristics, workplace.

1. Introduction

A simple and brief look at contemporary world of work indicates the intensity and the scope of work pressures and hazards. Furthermore, they have to work more efficiently and effectively in order to reduce the working hours in comparison to what they did in the past. Today, a large number of employees and institutions are trying to make a balance between work stress and their family life. In addition, large companies react to the creation of sports and recreational facilities and group health plans in workplace. These social indicators are all indicating the need to gain a better understanding of the work pressure in the workplace, the causes of work pressure, and the ways to cope with it.

Burnout is a term used to describe negative changes in individuals' attitudes, moods and behaviors when responding to work-related stress. Burnout increases when people spend more time on working in a close relation with other people. In this process, the individual is exhausted emotionally and develops negative attitudes and feelings toward the organization and finds less self-efficacy in performing duties. Burnout syndrome is not typically a mental disorder but it develops steadily over time and may actually turns out to a mental disability, to the extent that some experts categorize job burnout as a kind of adaptive disorder in DSM [2].

The present study aims to examine and measure the amount of work burnout and its relationship with personal and organizational characteristics among the employees who are working in assets and tax offices and customs organization of Iran. Since the human resources are the most important capital in all organizations, any harm to this capital brings some losses to the organization. In addition, because mental stress in organizations and businesses may waste a major part of employees' energy and power, this naturally leads to

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employees' disability due to continuity of stressful conditions. In such circumstances, the first behavioral symptoms are related to a significant decrease in human resources function and severe deficiency in the productivity of human resources. The losses due to work stress as the main cause for burnout are highly costly. Although the precise measurement of work burnout is not possible due to the nature and complexity of this factor, there are inevitable evidence and data that signify the issue. For instance, when a person is suffering from emotional and mental problems due to exposure to stressful working conditions such as role conflict or burdensome, that person not only loses his accuracy, concentration, motivation, and enthusiasm to perform optimally his duties, but also imposes other charges such as treatment expenses and the waste of the time to the organization.

A study on the consequences of burnout showed that 4% of employees work hours wastes due to absence from work which itself is an outcome of work stress and dissatisfaction, leading to millions Dollar annual financial losses. For that reason, in recent decades and years, many companies and organizations are trying seriously to counteract occupational stress. So considering the above-mentioned issues and the need for understanding this phenomenon in every organization, in order to prevent adverse outcomes of work burnout it is necessary to evaluate and measure burnout rate and its emergence in organizations and to adopt practical strategies to hinder burnout development. Secondly, an investigation of employees' burnout is important from two aspects: First, burnout has a negative effect on individuals' mental health working in organizations and will lead to physical symptoms, absence of jobs and job replacement. Thirdly, burnout decreases the quality of services provided by employees. So burnout diagnosis and prevention can increase individuals' mental health and improve the quality of services offered.

2. Literature Review

2.1. Organization Psychology:

In the discussion on psychopathology, it is worth mentioning that a healthy person possibly comes from a healthy family. Such a healthy individual with a healthy family is more likely to acquire cognitive, emotional, and behavioral skills required for leading and managing an organization and is able to control the activities of the people under his supervision to achieve predetermined organizational goals successfully. Otherwise, his chances to succeed will be very small. Therefore, it seems necessary to present a short description of an organization and characteristics of healthy and unhealthy organizations.

Organization refers to planned coordination or harmonization of the activities of group of people in order to achieve some shared and clear objectives through division of works and duties, and compliance with the hierarchy of power and responsibility another definition of organization is to make a series of rational relationships between people who perform complex and numerous tasks to achieve common objectives [5].

2.2. Burnout and Its Dimensions:

The term (job burnout) originally used by Herbert Froid Neberger (1974) refers to pressure-induced fatigue in workplace and work conditions and also to job burnout symptoms, employees' frustration and withdrawal. At the beginning, clinical experts thought the burnout syndrome was unique to helping professions such as social workers, clinical psychology and counseling, but today it has been recognized that this syndrome is a potential problem in all occupations and professions [6].

Burnout syndrome is a case of job burnout and physical, emotional, mental (attitudinal) disability resulting from constant stress and intense involvement with work. Burnout as an acute condition occurs when employees are harmed seriously by daily work pressure. The most widely accepted concept of job burnout has been developed by Christian Maslach and his colleagues [2].

For Maslach burnout is a phenomenon consisting of three dimensions:

The first dimension is emotional/sentimental exhaustion which is regarded as the core of burnout. When the workers suffer from exhaustion, frustration, and inability to be present at work the next day, they will feel exhausted. The second dimension is the lack of personal status or physical exhaustion. This dimension is related to those workers who feel overwhelmed and think that they are unable to satisfy their professional requirement effectively. The third dimension is de-characterization or attitudinal exhaustion) which is associated with those employees who have to communicate personally with other people (e.g. customers,

patients, and students) as a part of their daily job. When these employees are affected by burnout they are inclined to consider other people pessimistically, think inappropriately of them, expect the worst of them, and even to show hatred to other people[2].

2.3. Work Burnout Symptoms

Polytir and Vultez (1997) have identified burnout symptoms in the three domains of physical exhaustion, mental and emotional as follows:

Physical exhaustion symptoms: Decrease in energy (activity), permanent fatigue, physical weakness, lethargy are conducive to conditions for different incidents such as increased frequency of disease, physical illness, frequent headaches, nausea, muscle tension in the back, changes in dining habits and weight, and disorder in sleep [6].

Emotional exhaustion symptoms: Emotional exhaustion symptoms are experiencing depression and desperation, a feeling of being cheated or deceived which lead to a set of behaviors such as: uncontrollable crying, low emotional resistance and decreased control mechanisms [6].

Attitudinal exhaustion symptoms: Attitudinal exhaustion symptoms include the lack of satisfaction, and showing negative attitude towards work and daily life. Showing negative attitude towards work or leaving work early, coming late at work, looking at time frequently, postponing work for different excuse, unwillingness to deal with clients, avoiding answering customers' phone calls, routine treatment of clients, lack of concentration on what customers say, having suspicion and prejudgment before dealing with clients, avoiding direct contacts with clients, and dealing clients' problems in an inappropriate manner are among the main symptom of mental exhaustion [6].

2.4. Origins of Burnout

The primary reason for burnout is that the person has been under severe mental stress for a long time. But it should be noted here that other variables and factors play a major role in burnout development. For example, some working conditions such feeling that your efforts are useless and are inefficient in organizing the individual seems to play a major role in the occurrence of work burnout. Under such circumstances, the person feels the he is vulnerable and lacks personal achievement. Certainly, this is considered as one of the major causes of burnout. Similarly, little opportunity for promotion and the existence of strict rules and regulations in the organization can increase the amount of burnout [13].

The existence of a reasonable consideration style in the organization can be effective in reducing employees' burnout in [3].When a person is influenced by such conditions, he feels that his personal achievement is low (and we know that this factor is in a direct relationship with burnout) In addition, few opportunities for promotion, rigid laws and inflexible regulations make the person find himself imprisoned in an unfair system and therefore, he may develop negative attitudes toward his job [13].

One of the factors with a significant contribution in lethargy, stress or burnout is related to the styles that some people adopt to cope with stress caused by intense work. Although, some people called "pre-extended" spend many resources to influence events and reacting stimuli that have been expected or, in other words, use "the method of coping with applying control", other people may only react to events and allow themselves to be overwhelmed by the events, while try to avoid the consequences of such events (coping or escape).

The results of various surveys show that the methods and strategies used by individuals in response to stressful stimuli associated with their jobs and lives play an important role in the probability of being victimized by or ending up in burnout [8].

Panis, Aaronson, and Kafri (Ellis, 1993) have stated that a distinction have to be made between "burnout" experienced by employees working in human services sectors and "exhaustion" tolerated by administrative staff. They believe that exhaustion and burnout show similar symptoms, but they differ with regard to their causes (p. 15). Miller, Zuk and Alice 1383 have suggested, it is possible that employees with other occupations also suffer from fatigue, depersonalization, and sense of low personal success. Therefore it is reasonable that the term (exhaustion) not to be used to describe various symptoms reported by all groups of employees [1].

3. Conceptual Framework

The present study aims to gain some insights on how to measure burnout and its relationship with personal and organizational characteristics of employees working in tax offices and customs organization of Iran. In addition, the study seeks to investigate the rate of work burnout and its effects on individuals based on individuals' marital status, work experience, level of education, gender, occupational class, workplace, and type of employment. To this end, work burnout is regarded as the dependent variable, while other factors are determined as independent variables [2].

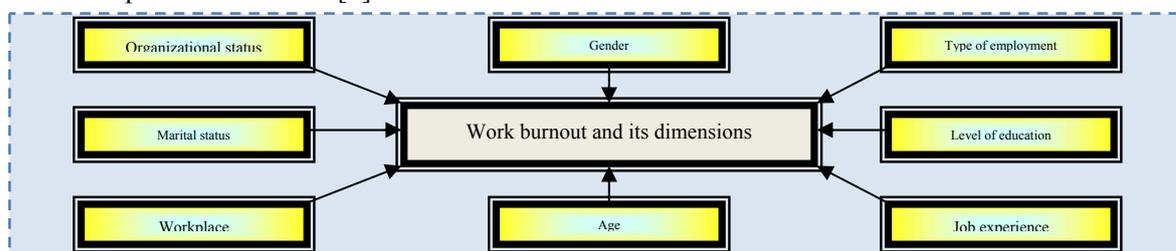


Fig. 1: Conceptual model for burnout and its dimensions with other variables

4. Research Questions

- How much is the rate of work burnout among employees working in public tax offices and customs organization of Iran?
- How much is the rate of work burnout among different occupational categories?
- Is there a positive relationship between work burnout and workplace?
- Is there a positive relationship between burnout and employees' level of education?
- Is there a positive relationship between work burnout and working experience?
- Is there a positive relationship between burnout and employees' gender?
- Is there a positive relationship between burnout and employees' marital status?
- Is there a positive relationship between burnout and employees' type of employment?

5. Method

The samples included all individuals who were employed in 2006 in assets and tax offices and customs organizations of Iran. The sample of the study consisted of 4000 employees working in assets and tax offices and customs organizations. The selection of participants for each occupational class was based on the number of employees in that class. First, the total number of employees was asked from the related office to categorize them into three organizational positions (assets, tax, and customs offices). The sample was selected from these three organizational positions by random sampling method. However, it should be mentioned that the sample was selected by the sampling method in the way that it included all the required characteristics to be representative of the whole population under study. In addition, the sample included additional participants in order to avoid any possible reduction in the total number of the employees participated in the study. Finally, of 400 questionnaires, 200 completely-filled –in questionnaires were chosen for subsequent data analyses.

6. Analysis And Discussion

In order to analyses the collected data and turning qualitative responses into quantitative values, scale valuating method was employed for each item. After scaling each question (item) in two frequency and intensity factors, descriptive statistics were used to observe the sample quality. Afterwards, frequency curves were used. Inferential statistics such as T-student test for dependent and independent groups was applied In order to make estimations, test the hypothesis, and run comparative analyses. Besides, chi-square nonparametric test and Kolmogrov Smirnov test were used in Chapter 5 to make discussion and final conclusions. Furthermore, F and ANOVA tests were used in multiple comparisons were necessary.

Work burnout in technician categories are higher than in other occupational classes which is in line with the Zuck's and Lickes's work (1990) on work overload on work burnout. Besides, the study done by Robinson (1991) suggests that the stress resulting from workplace may affect work burnout. Concerning work burnout, the technician category was associated with the highest work burn out with mean of 108 than the

other occupational categories. Employees occupied the second position, which is consistent with Kahn, et al. (1964).

6.1 Is there a positive relationship between work burnout and workplace?

There is no significant difference between the burnout scores obtained for 12 workplaces. These results were not statistically inferential and generalize to the population under study. Concerning these findings and the performed analysis, it can be said with 95% confidence that there is no significant difference among various occupational classes.

6.2 Is there a positive relationship between burnout and employees' level of education?

The employees with secondary (high school) educations suffered from the highest amount of burnout, while those with elementary educations experienced the least amount of work burnout. Therefore, it is not possible to offer a ranking for the amount of burnout based on the employees' level of education. In addition, there was no relationship between the level of education and work burnout.

6.3 Is there a positive relationship between work burnout and working experience?

Logically, there must be a relationship between age and experience. This relationship was confirmed in this study. In fact, it was found that the older the employees, the more exhausted they are.

This issue is tacitly explicable based on physiology and organizational growth. Because the elderly people are less tolerant, thus, are more exhausted and easily annoyed.

6.4 Is there a positive relationship between burnout and employees' gender?

Male employees working in assets, tax and customs offices with burnout means of 101 are more exhausted than employed females. In fact, it is expected that men experience more burnout than women due to having harder jobs and more responsibility.

6.5 Is there a positive relationship between burnout and employees' marital status?

The results of the analyses indicate that, in fact, there is not a significant relationship between married and single employees. Although married employees have their own unique conditions, but the results obtained from the employees working at assets, tax and customs offices did not show any difference between married and single employees.

6.6 Is there a positive relationship between burnout and employees' type of employment?

The employees working at assets, tax and customs offices were divided into three officials, contractual, and agreed workers. The question arises here says: Is there any difference or functional relation between these work groups and burnout?

7. Suggestions

- Reducing and eliminating work-related stresses: This is the main step in the treatment of work burnout syndrome. Since the existence of work-related stresses play a major role in the emergence of this syndrome, the elimination of emotional stresses can be highly effective in the treatment of work burnout syndrome.
- The people who are experiencing work-related stresses are in the urgent need of family, friends and colleagues' support. In other words, mental and emotion supports offered to these people help them to treat their burnout.
- Offering counseling services plays a major role in the treatment of work burnout syndrome. Changing negative attitudes of the people who suffer from burnout, instilling self-confidence and a sense of self-respect in these people are among their basic needs.
- Ultimate care must be exercised when selecting people for vacant organizational positions.
- Different training courses must be offered for the people occupying various jobs. In addition, we should be careful to plan, design, and implement these trainings based on the analyses made of participants' jobs

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