

**PREVALENCE OF BURNOUT SYNDROME AND ITS HEALTH  
IMPACT ON ACCOUNTANTS AT THE UNIVERSITY OF  
NAIROBI**

**DISSERTATION IN PART FULFILLEMENT FOR**

**THE AWARD OF DEGREE OF  
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## DECLARATION

I John G Ng'ang'a do hereby declare that this is my original work and that it has not been presented for the award of any degree to any other University.

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## ACRONYMS AND ABBREVIATIONS

\$	- United States of America - Dollar
CAE	- College of Architecture & Engineering
CAVS	- College of Agriculture & Veterinary Sciences
CBPS	- College of Biological & Physical Sciences
CHS	- College of Health Science
CHSS	- College of Humanities & Social science
CPA I	- Certified Public Accountant (Part I
DSM IV –	- Diagnostic and Statistical Manual of Mental Disorders IV – Text
TR	Revision
GHQ	- General Health Questionnaire
ILO	- International Labour Organization
KNH	- Kenyatta National Hospital
Kshs	- Kenya Shilling
MBI-GS	- Maslach Burnout Inventory – General Survey
SWA	- Students Welfare Authority
UHS	- University Health Services
UNES	- University Of Nairobi Entrepreneurial Services Limited
UON	- University of Nairobi

## ABSTRACT

**Introduction:** Burnout has been consistently linked to physiological and affective outcomes as well as organizational consequences.

The study sought to determine the existence of burnout and its probable health consequence on 'low-emotional jobs' such as that of accountants.

The concern for doing this study arose from the fact that the accountant has a delicate role to maintain a balance between the interest of the enterprise, stakeholders and self; with each group exerting their unique demands and pressure.

**General objective:** the objective of the study was to determine the prevalence rate and factors associated with burnout syndrome among accountants at the University of Nairobi.

**Specific objectives:** the specific objectives were to determine the prevalence of burnout among accountants and compare this across the various sections within the Finance department and levels of accountants. Also to determine the relationship between burnout syndrome and accountants tenure of office, level of professional education and health.

**Design:** This was a descriptive cross-sectional study.

**Study setting:** The study was conducted in all the sections of the Finance Department within Main Campus, Colleges, Student Welfare Authority, University Health Services, and the University of Nairobi Entrepreneurial Services Ltd (UNES).

**Method:** All the 173 accounting staff within the department were requested to participate, however only 95 agreed, 31 declined, 6 delayed in returning their questionnaires while 41 could not be traced. The Maslach Burnout Inventory –



General survey and the General Health Questionnaire were used. Data collected was entered and analysed using SPSS computer software version 11.5 by applying descriptive and inferential statistics

**Results:** the prevalence rate for burnout was 100%; with 27.4% of respondents having low burnout and 72.6% having high burnout , consequently 18.9% of the respondents had varying levels of psychological distress as measured by GHQ-12. The risk factors included workload, role in the organisation, relationships at work, work location / section and the level of academic and professional education.

**Conclusion:** burnout was established among accountants and the contributing job stressors were also identified as well as the consequent effect on the accountants' health. The study established that the syndrome had not been known to the study population before and how it was influencing their output at work and at their personal levels of functioning.

**Implications:** It is hoped that the outcome of the study will increase the Accountants knowledge about, and understanding of stress. Further, the study will lead to the development of a stress health promotion model that will benefit members of staff at the University of Nairobi.

**Recommendations:** that staff should be assed according to mutually agreed target between an employee and supervisor; the University should explore possibilities of flexible work arrangements in addition to hiring of part-time employees.

Further longitudinal studies on burnout in a Kenyan organizational context would enable benchmark against local organizations and would provide useful information to managers.

# CHAPTER ONE

## INTRODUCTION AND BACKGROUND

### 1.1 Introduction

The concept of stress has been identified as a major syndrome of modern society. Even though some stress is helpful for individuals in meeting new challenges, persistently high and unrelieved stress can lead to psychological, physical, and behavioral ill health. Physical stress is primarily concerned with one's biological responses to an event; psychological stress focuses on one's cognitive and affective responses to the evaluation of threat, whilst social stress focuses on the resultant disruption of one's social system following an event. Burnout on the other hand results from sustained responses to job stresses such as workload and role conflict among others.

A high level of stress has been recognized as a predictor of depression and suicidal ideation. Similarly, whilst physical ill health is caused by many factors, stress has also been found to be strongly associated with the onset of illness and perceived or actual deterioration in well-being. Stress has been reported to lead to the development of negative affect and a reduction in psychological well-being in terms of behavioral and social stress systems; it appears that stressful experiences motivate individuals to engage in a variety of behavioral methods, many of which are considered to be negatively motivated. Stress has also been found to contribute to physical illness, such as chronic illness and a decrease in immune functioning.

#### 1.1.1 Burnout

Burnout (1) is a state of physical, emotional and mental exhaustion characterized by:

- Physical depletion, feelings of hopelessness, helplessness or powerlessness.
- Negative attitude towards oneself, others, work and life

- Fatigue, loss of energy and loss of enthusiasm
- Feel drained, empty and fragmented
- Feel impaired of therapeutic skills.

Symptoms of burnout are as follows:

- Day dreaming and fantasies
- Cancellation of important appointments
- Tendency to abuse drugs e.g. heavy drinking
- Therapy sessions lose their excitement and spontaneity

According to Maslach & Jackson (2) burnout syndrome is a process characterized by low personal accomplishment, high emotional exhaustion and depersonalization. It results from cumulative effects of stress in a work-related environment.

### **1.1.2 Accountants**

Accountants represent an unusual working population, in that they work in a variety of organizational settings but their work, although complex varies little from organization to organization.

There are two scenarios unique to accounting that involves stress (3). Job pressures often include anxiety (fear) over the consequences of making an error in a profession where judgment is required by the nature of the ground rules, but judgment that will be second guessed by many other people, some of whom are incompetent to do so; the never-ending volume of work; unreasonable demands for the impossible such as cut down on our taxes and “I don't care, but keep it legal”; complex and even contradictory government regulations and government-mandated paper-work; the computer; year-end pressures ; and simple overwork. Sometimes there is a special problem for accountants because they are trained professionally to be critical and many do not “turn-of” that job-required characteristic when they go home to their families. For success in accounting,

being constantly critical of data and its source is a vital necessity, while in terms of human relations the inability to accept human beings as imperfect usually leads to severe interpersonal problems, and thus stress.

It is fascinating to note that accountants operate under normal pressures that intensify when accounting is done in hard economic times. This suggests that stress can be an important accompaniment of accounting practices. Relatively little attention has been directed at the effects of stress on accounting.

### **1.1.3 Stages of Burnout Syndrome**

#### **1.1.3.1 Alarm**

An individual is no longer able to function at an acceptable level and relies on defense mechanisms to deal with stressors in order to maintain one's reputation (4)

#### **1.1.3.2 Resistance**

This stage is characterised by cynicism and rigidity. One tends to adhere strictly to rules and regulations (inflexibility), is withdrawn and isolated from the others. They tend to drive away colleagues due to their unpleasant attitudes.

#### **1.1.3.3 Exhaustion**

The person may be lethargic and apathetic or very angry and cruel. In most cases employers tend to act at this stage by either taking other disciplinary measures or instant termination of services

### **1.1.4 Exposure to stress**

In the short term, stress affects the sympathetic nervous system leading to behavior change, including increased arousal and alertness. With long-term exposure to stress, an individual's eating, sleeping, drinking, smoking, physical activity and

social functioning can be disrupted. Stress-related behavioral change includes risk-taking sexual activity, risky driving, antisocial behavior, and educational failure.

Sources of stress in the workplace have been identified by most of the recent stress researchers. Various approaches have been used to classify these sources into a useful model. Including physiological versus psychological sources, task characteristics, and extraneous factors to the job and individual characteristics. Studies conducted by Cooper and Marshall (1978) found that every job description includes factors that will result in stress for some people at some point in time. Major focuses in research on stress factors intrinsic to the job are working conditions and work overload

#### **1.1.4.1 Role ambiguity**

This is the result of the individual having insufficient information about his/her work role. This lack of clarity about work objectives, expectations and the scope and responsibilities of the job, result in lower job satisfaction, high job related tension and lower self-esteem. It has also been associated with physiological strain such as increased blood pressure and pulse rate. Other indicators are depressed mood, lowered self-esteem, life dissatisfaction, job dissatisfaction, low motivation at work and intention to leave the job

#### **1.1.4.2 Role conflict**

This occurs when an individual is "torn" by conflicting job demands or doing things he/she does not want to do or does not feel they are part of the job specification. In his study, Kahn (1974) found that men who suffered more role conflict had lower job satisfaction and higher job related tension. In addition the more power and authority the person sending the conflicting messages has, the greater the dissatisfaction as a result of role conflict.

### **1.1.4.3 Responsibility**

This can be divided into “responsibility for people” and “responsibility for things”. Responsibility for people is more likely to lead to coronary heart disease than responsibility for things (Cooper and Marshall, 1978). It results from the need to spend more time interacting with employees and other people, attending meetings, working alone- hence more time is spent trying to meet deadlines.

### **1.1.4.4 Other role stressors**

Other potential role stressors include having too little responsibility, lack of participation in decision making, lack of managerial support, having to keep up with increasing standards of performance and coping with rapid technological change.

Since accountants are exposed to quantitative overload (excess demands), qualitative overload (excess complexity), and emotional overload (excess affect), all of which they must manage while they do little more than sit, talk, figure, inspect, compare, and read (none of which are very vigorous physically or anywhere close to the muscular fight-or-flight reactions which physiological responses to stress prepare them for), the chances are good that accountants carry around considerable residual arousal that can attack the weak links in their organ systems, potentiate small hassles into major crises, reduce surveillance and the ability to innovate, and lead to serious breaches in control systems that look good on paper.

## 1.2 Background

Employees and managers are not only coping with everyday societal stress, but also with increasing pressure at work. Demands for higher performance and greater productivity add to the already high levels of stress and burnout. This manifests itself in less than optimum levels of performance in the workplace, especially in severe lifestyle diseases such as heart attacks, hypertension and depression. Individuals are pushing themselves harder and harder, with organizations providing little support for a “balanced” lifestyle. Profitability is the focus for organizations, and although many of them have mission statements espousing values relating to the importance of their human resources, few are proactively assisting employees to manage their stress (Fletcher, 1988; Gherman, 1981; Sperry, 1991)

The University Of Nairobi Act 1985 sets up the legal framework for the existence and operation of the University Of Nairobi as a legal entity (5). However the idea of an institution for higher learning in Kenya goes back to 1947, when the then Kenyan Government drew up a plan for the establishment of a Technical and Commercial Institute in Nairobi. By 1949 the plan had developed into an East African concept. In 1951, the Royal Charter was granted under the name Royal Technical College of East Africa.

The College opened its doors to the first intake of students in April 1956. The college witnessed very rapid growth and development in both administration and in academic fields. The Royal Technical College was transformed into the second University college of East Africa under the name Royal College Nairobi by an Act of the East African High Commission. And in 1964 it was renamed University College of Nairobi. Following complex processes of reorganization and rapid expansion, several faculties were created to add on to the already established Faculties of Art, Architecture and Special Professional Studies (now Faculty of

Commerce). For example, in 1961, the Faculties of Science and Engineering, in 1962 Faculty Veterinary Science was transferred from Makerere University College to Royal College Nairobi, in 1967, the Faculty of Medicine was inaugurated and admitted its first students.

An Act of Parliament following the dissolution of the University of East Africa in 1970 formed the University of Nairobi. This Act was later repealed in 1985 and replaced by University Of Nairobi Act 1985. This gave rise to the establishment of six colleges within the University.

Therefore since its early inception change has characterized this institution, conversely no effort has been made towards understanding the impact of such changes to the members of staff who manage the various sections and departments.

The Vice Chancellor is the Chief Executive Officer and is assisted in the day-to-day management of the University by two Deputy Vice Chancellors each heading an administrative division as follows: 1. Academic Affairs Division, 2. Administration and Finance Division.

The University has approximately 35,000 both undergraduate and postgraduate students and 4,200 members (6) of staff in various cadres as follow: -

Top management	9	0.2%
Deans of Faculties	14	0.3%
Directors of Institutes, Schools and Boards	17	0.5%
Teaching staff	1,760	42%
Senior Administrative & Technical staff	650	16%
Middle level staff	900	21%
Ancillary staff	<u>850</u>	20%
	<b><u>4,200</u></b>	

The University's core function includes teaching, research, dissemination and preservation of knowledge.



## CHAPTER TWO

### LITERATURE REVIEW

#### 2.1 Burnout

The burnout syndrome (7) entails three distinct states in which employees feel emotionally “spent” (emotional exhaustion), display a detached attitude toward others (depersonalization), and experience a low sense of efficacy at work (diminished personal accomplishment) (Maslach & Jackson, 1986).

Burnout has been consistently linked with physiological and affective outcomes (Burke & Greenglass, 1995; Cherniss, 1992; Lee & Ashforth, 1993; Maslach & Leiter, 1998) as well as with organizational consequences such as increased turnover, increased intention to leave, negative work attitudes, and reduced levels of performance (Cameron, Horsburgh, & Armstrong-Stassen, 1994; Jackson, Schwab, & Schuler, 1986; Lee & Ashforth, 1996; Wolpin, Burke, & Greenglass, 1991; Wright & Bonett,

Although it has often been presumed that jobs involving “people work” (e.g., nurses, service workers) are emotionally taxing (Maslach & Jackson, 1982), seldom is the emotional component of these jobs explicitly studied.

Given the forgoing, research that extends the ability to predict burnout is important.

Rafaeli & Sutton, (1989) observed that frequent interaction with people may be tiring in itself given its implications for workload, but such interaction can also involve the need for employees to regulate their emotional expressions in mandated ways (8). This lack of attention to the emotional nature of interpersonal encounters as predictors of burnout has been acknowledged by burnout researchers (Cordes & Dougherty, 1993; Schaufeli, Maslach, & Marek, 1993).

### 2.1.1 Occupational Differences in Burnout and Emotional Labor

In the emotional labor literature, the focus is customer service, where interactions are less spontaneously “emotional,” yet high emotional control is needed to maintain positive relations with customers across time and situations (Hochschild, 1983; Van Maanen & Kunda, 1989). Hochschild (1983) proposed a list of “emotional labor jobs” that involve frequent customer contact and emotion displays controlled by the organization. However, comparing the occupations on Hochschild’s list to none emotional labor jobs has not been very effective in predicting stress and burnout (Schaubroeck & Jones, 2000; Wharton, 1996; Wharton & Erickson, 1995). In other words, employees in the “high emotional labor” grouping do not report significantly higher levels of emotional exhaustion than do those in the “low emotional labor” grouping. This may be because emotional labor is not a dichotomous variable; there may be a range of emotional labor demands, and many jobs have some level of these demands (Morris & Feldman, 1996; Pugliesi, 1999).

### 2.1.2 Self efficacy

According to Bandura (9), perceived self-efficacy refers to beliefs in one’s own capacity to organise and execute the courses of action required to manage prospective situations. The principal source of self-efficacy is *enactive mastering*, which depends on both real and perceived execution of the task. Other sources of self-efficacy are the verbal persuasion of others, vicarious learning and emotional activation. Research shows that one’s own beliefs of efficacy function as an important determinant of motivation, affect, thought and action (10).

According to Schwarzer (11) self-efficacy can make a difference to people’s ways of thinking feeling and acting. With respect to feelings, a low sense of self-efficacy is associated with depression, anxiety and helplessness. People with low self-efficacy also harbour pessimistic thoughts about their performance and personal

development. In contrast, a strong sense of belief in oneself facilitates cognitive and executive processes in multiple contexts, influencing, for example, decision making and academic achievement. (Bandura, 1995; Schwarzer, 1999).

## 2.2 Economic and social costs

Gherman, E.M. (1981) in his study on *Personal Well Being And Corporate Health*, found that it costs billions of dollars to the organisation because of physical illness, turnover, absenteeism, lower performance and premature death, much of it caused by the inability to cope with the stress and strain experienced (12). In 1987 Matteson and Ivancevich in their study on *Controlling Work Stress* estimated that stress causes half of absenteeism, 40 percent of turnover, and that 5 percent of the total workforce covers for reduced productivity due to preventable stress-related illnesses and these combined costs an estimated \$60 billion for the US economy annually (13). Data on the Kenyan economic estimates were not available

Sperry (1991) found that the combined cost of physical health problems related to psychological disorders was in the range of \$50 billion to \$100 billion annually (14). In 1996, the Australian government commissioned the Victorian Health Promotion Foundation (Vic Health) to determine the *Workplace Stress of Victoria*. The study indicated that the direct cost of workplace injury and disease in Australia was estimated at over \$7 billion per year nationally (15). Interestingly these costs are seldom fully analysed or translated into human resources costs.

The costs of stress in dollars are substantial. Greenwood and Greenwood (1979), (16) estimate that executive stress costs between 9 and 20 billion dollars per year. They arrive at these figures (which are presented in detail) by the argument that physical and mental illness, accidents, lowered efficiency, turnover, non-turnover, and deaths-all consequences of stress-affect the cost factors of work loss due to hours and days of absence from work, restricted activity due to medical

restrictions, direct medical and hospital expenses, payments to insurance carriers, payments to claimants for litigation, and decreased productivity of individuals and organizations.

## **2.3 Organisational factors**

### **2.3.1 Relationships at work**

The nature of relationships in the workplace – with the individual's seniors, subordinates and colleagues is a major source of stress in organisations. It is believed that members of a work group or organization are an important factor in individual and organizational health.

### **2.3.2 Career development**

This can be viewed from two dimensions: -

- Lack of job security – fear of redundancy, obsolescence or early retirement
- Status incongruity – under or over promotion, frustration with reaching career ceiling

Career progression is regarded as vital as it is through promotion that one earns more money, status and job-related challenges. However once reaching middle management levels, many individuals experience slowed progression and fewer job opportunities.

Technological, economic and social changes mean that most individuals will need to change career during their working lives and these trends results in uncertainty. Global competitiveness has resulted in organisations undergoing massive strategic and structural changes, including transfers of location, new technological processes, mergers and acquisitions and obsolescence, in order to improve productivity and increase market share in a highly competitive environment. This has resulted in a lack of security for employees, with lay-offs and downward mobility being commonplace (17).

### **2.3.3 Organisational structure and climate**

Being in an organization can be stressful in itself. The risk of losing individual freedom, autonomy and identity can create problems such as lack of participation in decision making process, no sense of belonging, lack of effective consultation, poor communication, restriction on behavior and office politics.

The current trends in the global economy are characterised by: -

- Smaller organisations employing fewer people
- A shift from vertically integrated hierarchies to networked specialists
- Technicians replacing operatives as the worker elite
- Pay being linked less to a person's position or tenure and more to the market value of his/her skills
- Change in paradigm from making a product to providing a service
- Redefining of work through the emphasis on constantly changing work.

### **2.3.4 Extra-organisational sources of stress**

The final source of external job stress relates to the interfaces between life outside and life inside the organisation which put pressure on the individual. These include family issues, life crises, financial difficulties, conflict of personal beliefs with those of the organisation and conflict of organisational and family demands. The stress most often results from the multiple roles one person may play at work and at home.

### **2.4. Individual characteristics**

Different people react differently to pressure in the work situation. Some have better abilities to cope than others and are capable to adapt their behaviour in order to meet the challenge. According to numerous authors many factors contribute to these differences, ranging from personality, gender, motivation, inability to deal with problems in an area of expertise, fluctuations in ability (often related to age), insight into personal motivations and development areas.

## 2.5 Emotional Exhaustion

The research (18) on emotional intelligence suggests that managers have emotional demands and a high need for emotional control (Goleman, 1995). One study reported that affective requirements were higher for clerical workers than for service professionals and faculty (Pugliesi & Shook, 1997), although the actual differences were quite small.

Michielsens et al from the Netherlands investigated which constructs can predict emotional exhaustion. They concluded that when coping is measured retrospectively, it does not add to understanding of emotional exhaustion and suggested that future studies should be longitudinal. Ohman, Bergdahl, Nyberg and Nilsson from Sweden and Norway examined longitudinal consequences of long-term moderately elevated levels of stress for various health outcomes. They reported that although moderately elevated, stress levels may have a possible effect on psychiatric diseases, especially depression as well as some tumours. They concluded that prolonged moderate stress does not appear to be harmful to other stress related diseases (19). These studies highlight a number of different approaches to studying stress in the workplace and the different means of recording analysis.

Karl E. Weick (1983) study on a *Stress in Accounting Systems* found that It is clear that accounting procedures affect perceptions of control and predictability, and this is just as true for the people who impose these procedures as for those who are the target of them. A startling finding was that for men without previous clinical evidence of any heart disease, sudden cardiac death occurred more commonly on Monday than on any other day of the week. For men who had previous clinical evidence of heart disease, sudden cardiac deaths occurred uniformly throughout the

week. Nor was there any significant daily variation observed for cancer mortality or for the day of occurrence of non-fatal heart attacks (20).

Locally there are few studies on occupational stress. However studies among health workers at KNH by Maina (21) using the General Health Questionnaires, found that 19-48% of all cadres of health workers suffered higher levels of stress and that the females experienced more stress than the male health workers.

Whereas ~~the~~ Maina's study focused on health workers, this study's focuses on accountants and will use both the Maslach Burnout Inventory and General Health Questionnaires.

Recent studies among health workers at KNH by Kokonya (22) using the Maslach Burnout Inventory, found that prevalence rate of compassion fatigue was 29.6%, while that of burnout syndrome was 94.5%. the rate of prevalence was found to be higher than that found in other countries in the world.

## CHAPTER 3

### RESEARCH PROBLEM STATEMENT

#### 3.1 Research problem statement

The University has invested its resources (time and money) to improve productivity through the training of employees, especially in technical areas. The aim is to positively influence organizational effectiveness and productivity, and performance. The employee is expected to deliver good work performance and to adapt to changing situations within the work arena and society in general.

The problem statement, formulated as a question, read as follows:

Is the prevalence and impact of the burnout syndrome statistically significantly different between different levels of accountants in the Finance department of the University of Nairobi?

The University has published and communicated mission and value statements declaring the importance of its human resource. However a gap exists between theory and practice. This is because perhaps there is no research done in this area to guide in policy making.

#### 3.2 Justification

The concern for doing this study arose out of the fact that an Accountant in any organization is essentially a steward, whose key role is to manage and account for someone else's (say investor or principal) finances and other assets. In this capacity he/she has to maintain a delicate balance between the interest of the enterprise, stakeholders and self. The task is complex and demanding, especially when one has to constantly advise or guide top management in an environment of uncertainty and stiff competition. In the University of Nairobi the challenges are



compounded by other constraining factors beyond the organizations control such as government policy on cost sharing.

The training of Accountants in Kenya takes a long time and is painstaking and rigorous, making them highly qualified and competent but also vulnerable to burnout due to various other factors affecting their lives at personal and professional levels. Research would therefore help to understand the extent to which they are affected.

There is no published research that has been done on exploring how burnout affects Accountants performance in Kenya. In research of public accounting firms, there were no scientific reports about the effects of the internal or external locus of control on stressors (i.e., role conflict, role ambiguity, and role overload) and behavioral job outcomes of employees (23). This is because; Managers, clerical workers, and physical laborers have been studied less often within the emotional labor or burnout literatures, although recent studies have included broader job categories (Leiter & Schaufeli, 1996; Schutte, Toppinen, Kalimo, & Schaufeli, 2000).

The University of Nairobi is the oldest and largest among all the universities in Kenya with a student population of approximately 35,000 and a workforce of 4,200. The researcher is an accountant in the same institution.

The volume of transactions is enormous resulting from the various interactions and operations in the management of the university. The technology (especially the accounting software) in use is outdated and lacks capacity to process such voluminous transactions. Consequently the university has over the years operated a manual and semi mechanized accounting system.

With the rapid changes experienced in the university there has been constant conflict between the top management and the finance department, with the latter accusing the accountants of being lethargic and anti change. The rate of change has been too fast, whereas the operating systems in place are not commensurate with change. The staff establishment in the finance department was last reviewed in 1985, despite the momentous growth of the university.

Hence the department has been grossly understaffed; consequently the staffs have had in many occasions to respond to high demands on their individual human material resources within a short period in dealing with emergencies. The recent introduction of performance targets and service charter have brought a new challenge in striving to realize set targets against a myriad of constraints including, budgetary allocations, technology (especially equipments and software) and staff.

The accountant is therefore constantly exposed to an environment of conflict, expediency and lack of appreciation from a clientele eager to find in him or her reason for their inability to perform.

The study therefore seeks to evaluate the functional status of accounting staff of the University of Nairobi.

### **3.3 Study aim**

To establish the existence of the burnout syndrome among accountants at the University of Nairobi

### **3.4 Objectives**

#### **3.4.1 General**

To determine the prevalence rate and factors associated with burnout syndrome among accountants at UON and its probable health consequences.

### **3.4.2 Specific**

- 3.4.2.1** To determine the prevalence of burnout syndrome among accountants at UON
- 3.4.2.2** To compare the burnout prevalence among accountants in the various sections of the Finance department.
- 3.4.2.3** To identify the relationship between levels of professional education on burnout syndrome among accountants at UON
- 3.4.2.4** To determine the relationship between duration of employment of accountants at UON and burnout syndrome
- 3.4.2.5** To determine the health consequences of burnout syndrome among accountants at UON.

### **3.5 Hypothesis**

The hypothesis is formulated as follows:

#### **3.5.1 Null**

Accountants in the University of Nairobi do not suffer burnout syndrome

#### **3.5.2 Alternative**

Accountants in the University of Nairobi suffer from high rates of burnout syndrome

## CHAPTER 4

### METHODOLOGY

#### 4.1 Method

##### 4.1.1 Procedure

A pre-testing of the protocol was conducted to a part of the study population to assess the feasibility of the study a month prior to the commencement of the study. The objective was to identify the obstacles and constraints that the study would face and iron the out before the study commenced.

The researcher introduced himself to potential respondents and briefly explained the study objectives, the procedures of completing and returning the questionnaires. The respondents were assured of confidentiality in handling of all completed questionnaires. However the respondents were requested to read the consent form on the first page and voluntarily append their signature to indicate their willingness to participate in the study (Appendix II)

Both the MBI-GS and GHQ questionnaires were then distributed to potential respondents. Demographic and work information: age, gender, education, marital status, occupation, tenure, rank, size of section / unit, personal health habits and absenteeism were captured using the Social Demographic Questionnaire (this instrument was originally designed by Prof. D M Ndetei and was adopted in the study with his permission) was distributed along with MBI-GS and GHQ. The researcher serialized the questionnaires prior to distributing them to eligible respondents. (Appendix III, IV, V)

#### 4.1.2 The instruments

The *MBI-General Survey* (24) was developed by Wilmar Schaufeli, Michael P. Leiter, Christina Maslach, and Susan E. Jackson, it measures burnout in workers in non-social service settings or settings that do not require direct service relationship contact, such as corporations and government agencies. This version of the MBI is ideal for civil servants, computer/technical, management, military and clerical-career-fields.

MBI was originally intended for use with human service workers, but researchers have employed the MBI in occupations as diverse as computer professionals, police officers, lawyers, banking personnel, postal workers, personnel managers, small business owners, and customer service representatives

The *Maslach Burnout Inventory* (MBI) incorporates the extensive research that has been conducted in the 15 years since its initial publication. It takes about 10-15 minutes to complete

The *General Health Questionnaire* (GHQ) (25) is a measure of current mental health and since its development by Goldberg in the 1970s it has been extensively used in different settings and different cultures. The questionnaire was originally developed as a 60-item instrument but at present a range of shortened versions of the questionnaire including the GHQ-30, the GHQ-28, the GHQ-20, and the GHQ-12 is available. The scale asks whether the respondent has experienced a particular symptom or behavior recently. Each item is rated on a four-point scale (less than usual, no more than usual, rather more than usual, or much more than usual); and for example when using the GHQ-12 it gives a total score of 36 or 12 based on the selected scoring methods. The most common scoring methods are bi-modal (0-0-1-1) and Likert scoring styles (0-1-2-3). Since the GHQ-12 is a brief, simple, easy to complete, and its application in research settings as a screening tool is well

documented. There is evidence that the GHQ-12 is a consistent and reliable instrument when used in general population samples.

#### **4.1.2.1 Psychometric properties**

The MBI Surveys address three general scales:

- *Emotional exhaustion* measures feelings of being emotionally overextended and exhausted by one's work
- *Depersonalization* measures an unfeeling and impersonal response toward recipients of one's service, care treatment, or instruction
- *Personal accomplishment* measures feelings of competence and successful achievement in one's work
- The GHQ is a well-known instrument for measuring minor psychological distress. However, it is not a tool for indicating a specific diagnosis

#### **4.1.2.2 Reliability and Validity**

The *MBI-General Survey* manual and several research studies provide strong support for the reliability and validity of this carefully constructed assessment.

The *GHQ-12* reliability was assessed by internal consistency of the questionnaire reporting Cronbach's alpha coefficient and validity was examined by convergent validity performing correlation between the *GHQ-12* and *Global Quality Of Life Scores* and both showed satisfactory results.

#### **4.1.2.3 Interpretation**

Each participant was required to respond to all items in order to be included (validity) for analysis and to enhance the reliability of the results.

### 4.1.3 Study design

The study was predominantly descriptive cross-sectional in that there was statistical analysis of the variables being tested quantitatively through analysis of the variances between subgroups.

In this particular research, variables studied were:- perceived stress, experienced or reported strain and coping resources ( dependant variables) for each of the organisational subgroups, namely, gender. Age, and seniority level (independent variables).

### 4.1.4 Study setting

The study was conducted in the offices, library and refectories at the University of Nairobi.

### 4.1.5 Study population

Accountants formed the study reference frame.

#### Finance Staff Distribution in UON

	MAIN CAMPUS	CAE	CAVS	CBPS	CEES	CHS	CHSS	SWA	UNES	UHS	TOTAL
Finance Officer	1	0	0	0	0	0	0	0	0	0	1
Deputy Finance Officers	2	0	0	0	0	0	0	1	0	0	3
Senior Accountants I	4	1	1	1	0	2	1	1	1	0	12
Senior Accountants II	6	1	0	0	1	0	1	1	1	1	12
Accountants	9	2	4	2	1	2	1	2	2	2	27
Assistant Accountants	19	0	1	3	2	3	0	8	1	0	37
Accounts Assistants	18	3	3	2	4	4	4	25	0	0	63
Accounts Clerks	5	0	0	0	0	0	0	13	0	0	18
<b>Total</b>	<b>64</b>	<b>7</b>	<b>9</b>	<b>8</b>	<b>8</b>	<b>11</b>	<b>7</b>	<b>51</b>	<b>5</b>	<b>3</b>	<b>173</b>

Source: Senior Accountant I Salaries & Wages Section UON (March 2007)

The personnel data was abstracted from the UON Finance Department (Salaries Section) staff database, because it provided an updated status of the physical presence of the accounting staff at their stations after recruitment and or deployment.

#### **4.1.6 Target population**

The study restricted it self to all accounting staff from the level of Finance Officer to Accounts Clerk. The target population was 173; this included every person (whole population).

#### **4.1.7 Study period**

The study was carried out in the months of September and October 2007. According to the University's academic calendar, the students are on long vacation, and in terms of financial year, this period coincide with the end of the first quarter (September) and the beginning of the second quarter (October). The activities in the Finance Department during this time vary from section to section and with levels of seniority. Units/Sections that constantly interact with students have very low activity levels, except for accounts staff in UNES Ltd. who due to the nature and structure of Module II programs experience high volume of workload

#### **4.1.8 Criteria**

##### **4.1.8.1 Inclusion**

The study subjects consisted of all accounting staff employed by the University of Nairobi; who voluntarily signed the consent form as an ethical requirement and returned the questionnaire duly completed within the study period.



#### **4.1.8.2 Exclusion**

Accounting staff that did not consent and those that returned their questionnaires late after analysis had commenced.

#### **4.2 Data management**

All data collected was entered and analysed using SPSS computer software version 11.5 and presented in narratives, charts and tables

#### **4.3 Ethical considerations**

The process started with obtaining approval from the Department of Psychiatry, University of Nairobi. The research proposal was then presented to the Kenyatta National Hospital - Research and Ethics Committee for review and approval.

All the details of the ethical considerations, consent explanations, confidentiality, personal and general benefits, risks and the right not to participate or to withdraw at any time in the course of the data collection were verbally explained and included in the consent form as part of the questionnaire to the subjects. (See appendix II)

Subjects were assured that the study would not endanger their lives in any way since no physical invasive procedures would be carried out on them. However some or part of the confidential information required in the questionnaire would evoke some emotional considerations. If on the other hand, in the process of filling the questionnaire, an individual felt or realized that he or she had a psychological problem that would require professional help or intervention; they were requested to get in touch with the researcher personally using the contact address provided in the consent form. Or contact the researcher's supervisors who are mental health experts on the address provided on the same document.

The importance of the study both to the individual and the University was explained to the subjects. The findings of the study were presented in a report format. It was hoped that the results would enable individuals and respective subgroups benefit from a growing awareness of stress and its management. The organization would benefit from a greater awareness of stress, its implication, costs and its management. In addition to providing a baseline data for policy making on stress reduction and management

## CHAPTER FIVE

### RESULTS

#### 5.1 Socio-Demographic Characteristics

This study set to include all the 173 Accountants (all accounting staff only) in the Finance Department, spread allover the University of Nairobi. However only a total of 76% (132) 'Self-Administered' Questionnaires were distributed since 24% (41) were not available by the time the study commenced in October 2007 while 18% (31) declined and 4% (6) returned late and were therefore not included in this report. 55% (95) respondents returned their questionnaires on time and were included in the study as indicated in Table below: -

#### Returned Questionnaires

Designation	Male		Female		Total	
	Freq	%	Freq	%	Freq	%
Finance Officers	3	3.2	0	0	3	3.16
Senior Accountant I	6	6.3	0	0	6	6.32
Senior Accountant II	8	8.4	1	1.1	9	9.47
Accountant	12	12.6	6	6.3	18	18.9
Assistant Accountant	7	7.4	6	6.3	13	13.7
Accounts Assistant	28	29.5	12	12.6	40	42.1
Accounts Clerks	5	5.3	1	1.1	6	6.32
<b>Total</b>	<b>69</b>	<b>72.6</b>	<b>26</b>	<b>27.4</b>	<b>95</b>	<b>100</b>

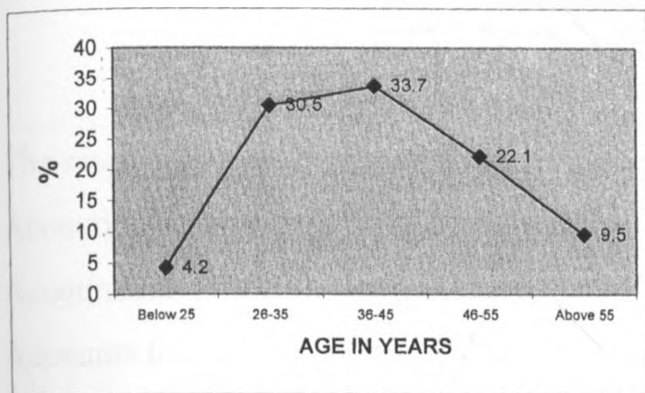
#### 5.1.1 Personal Data

The differences between age, gender, work level, length of service highest educational level, marital status, number of children and number of people one supports financially versus burnout and psychological distress were investigated to determine their level of statistical significance (Significance at the level 0.05 ( $p < 0.05$ )).

The results are reported and interpreted in the following tables

### 5.1.2 Age

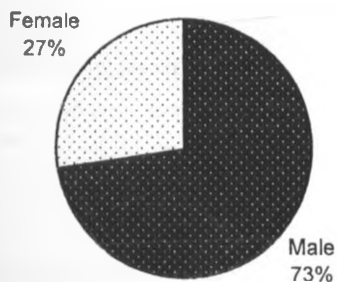
The wide spread of the ages was as a result of there being too few subjects within specified organizational categories or positions. The younger age group corresponds with a convenient departmental organizational stage of traineeship (Accounts Clerk) and trainee supervisory (Accounts Assistant) category



The mean age was 41.2 years with a standard deviation of 6.4. The youngest, 4.2% (4) were below 25 years and the oldest 9.5% (9) were above 55 years

There is no statistical significance between age and burnout.

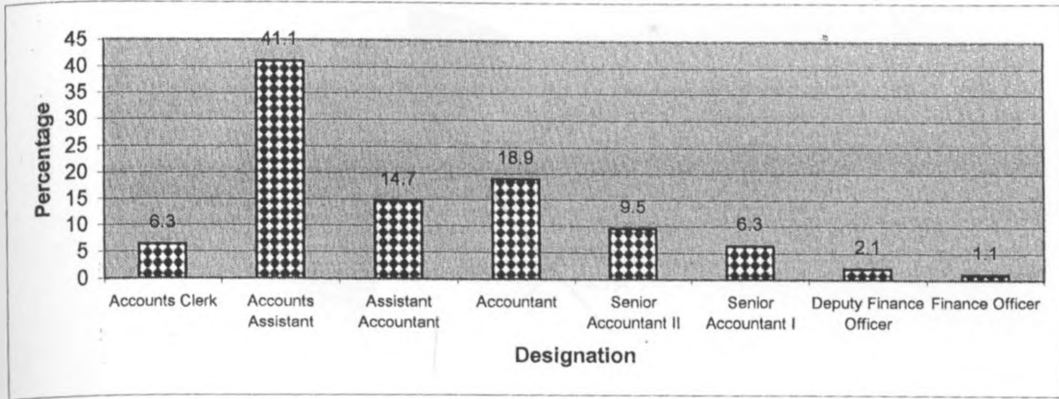
### 5.1.3 Gender



27.4% of the respondents were female and 72.6% were male

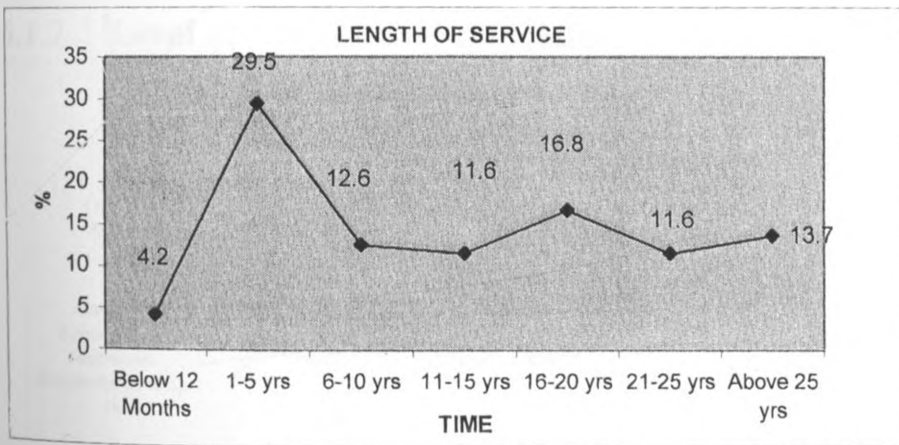
The differences between gender and burnout were statistically significant ( $p = .331$ ). Likewise there was statistical significant difference between gender and psychological distress ( $p = 0.300$ )

### 5.1.4 Work Level / Designation



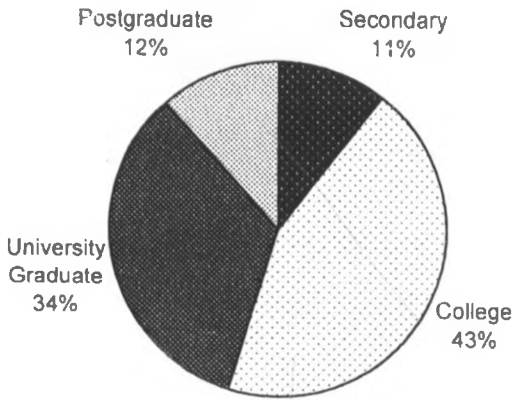
The respondents were drawn from all levels within the department. Majority were Accounts Assistants (41.1%), followed by Accountants (18.9%), Assistant Accountants (14.7%), Senior Accountant II (9.5%), Senior Accountant I and Accounts Clerks had each 6.3%, Deputy Finance Officers and Finance Officer had 2.1% and 1.1% respectively

### 5.1.5 Length of Service



Among the older staff, 13.7% had served the department for more than 25 years while 11.6% had served between 21 – 15 years. 41% had served the department between 6 – 20 years and 33.7% had served the department between less than 1 year and 5 years

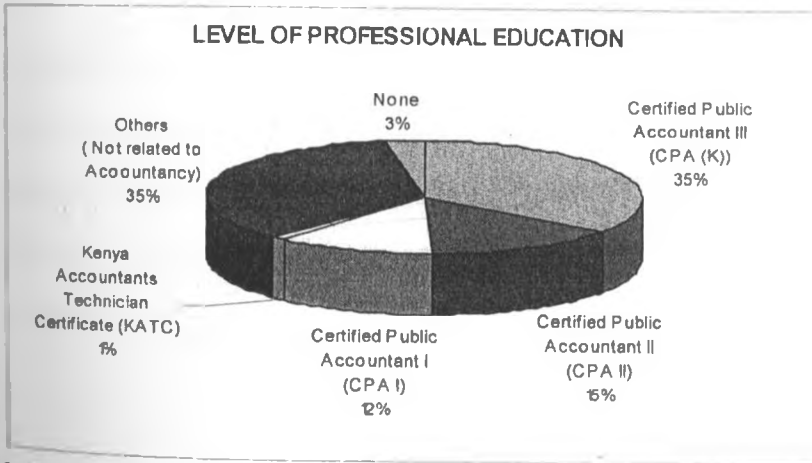
### 5.1.6 Level of Education



Majority of the respondents (43%) were graduates from middle level graduates and 34% had undergraduates from tertiary institutions. 12% had post graduate qualifications while only about 11% were secondary school graduates.

There was however no statistical relationship found between level of education and either burnout or psychological distress

### 5.1.7 Level of Professional Education



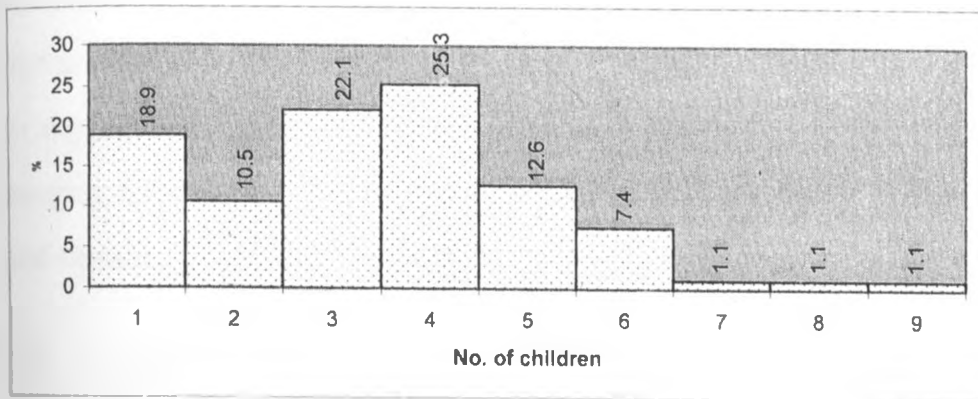
35% had completed the professional accountants' examinations and were therefore qualified public accountants while another 35% had various certificates that were not related to accountancy. 15% were at level two and another 12% were at level one in the professional training program. Only 1% had completed the accounts technicians' course

There was statistical significant relationship between burn out and level of professional training ( $p = 0.043$ )

### 5.1.8 Marital Status

When asked to state their marital status, the majority more than half of the population 71 (75%) indicated that they were married, 20 (21%) were single, 2 (2%) were widowed, and 1 (1%) one was divorced and the other one was separated

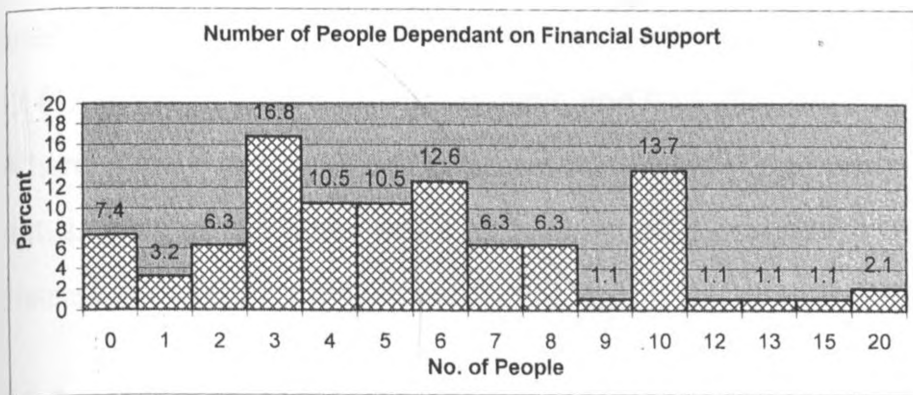
### 5.1.9 Family Size: - How Many Children Do You Have?



About 18 (18.9%) of the respondents did not have children of their own, among those who had 31 (32.6%) had between one and two children, 36 (37.9%) had between three and four children, 7 (7.4%) had seven children, and the rest 3 (3.2%) had six, seven and sixteen children respectively

There was no statistical significance between burnout and family size

### 5.1.10 How Many People Depend On Your Financial Support?



Majority of the respondents had 3 people depending on them for financial assistance, while about 33% had dependants ranging from 4 to 6 and about 20.2% had a heavier load of dependants ranging from 9 – 20. While 7.4% had no one else to support financially except themselves. 9.5% had a modest load of dependants ranging from 1 to 2. There was however no statistical significance between burnout and number of people dependant on financial support

## 5.2 Data Related To Work Load

### 5.2.1 What Is Your Current Employment Status In The University?

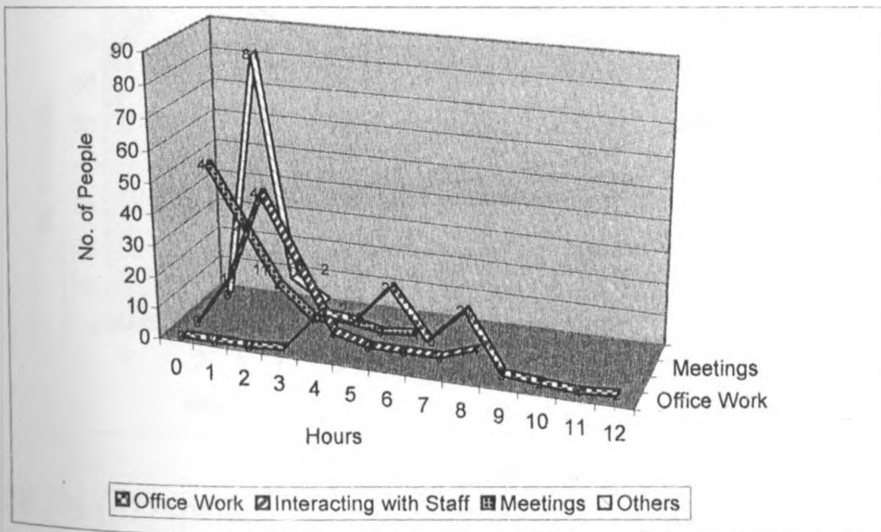
Burnout	Employment Status									
	Permanent		Contract		Temporary		Others		Total	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Average	18	18.9	2	2.1	4	4.2	2	2.1	26	27.4
High	48	50.5	11	11.6	8	8.4	2	2.1	69	72.6
Total	66	69.5	13	13.7	12	12.6	4	4.2	95	100
Chi Square Test	$\chi^2 = 3.185, df = 3, p = 0.535$									
Psychological Distress Vs Current Employment Status										
No Distress	58	61.1	6	6.3	10	10.5	3	3.2	77	81.1
Evidence of Distress	4	4.2	1	1.1	2	2.1	1	1.1	8	8.4
Severe Distress	4	4.2	6	6.3	0	0.0	0	0.0	10	10.5
Total	66	69.5	13	13.7	12	12.6	4	4.2	95	100
Chi Square Test	$\chi^2 = 23.689, df = 6, p = 0.001$									



On their current employment status, the majority more than half of the population interviewed, 66 (69.5%) had permanent employment, 13 (13.7%) were on contract, 12 (12.6%) had temporal employment, and 4 (4.2%) were on casual employment. Whereas there was no statistical significance between burnout and employment status, there on the other was a high statistical significance between psychological distress and employment status ( $p = 0.001$ )

### 5.2.2 Allocation of Daily Working Hours

The average daily working hours spent on office work also reflected the person's level of seniority. The senior officers represented about 16% (15) of the respondents spent few hours (about 3 – 4 hours) on office paper work and spent more time in a day in meetings and interacting with people. As compared to the majority 73% (69) who worked between 5 – 8 hours daily on office paperwork. About 11% (12) of the respondents worked long hours daily ranging from 9 – 12 hours, since in addition to doing office clerical duties they also doubled as cashiers in the students catering facility that close after 8.00p.m. daily.



The majority 73% (69) spent between 1 – 2 hours daily interacting with colleagues either on personal or on official matters. 17% (16) felt they had no time to interact

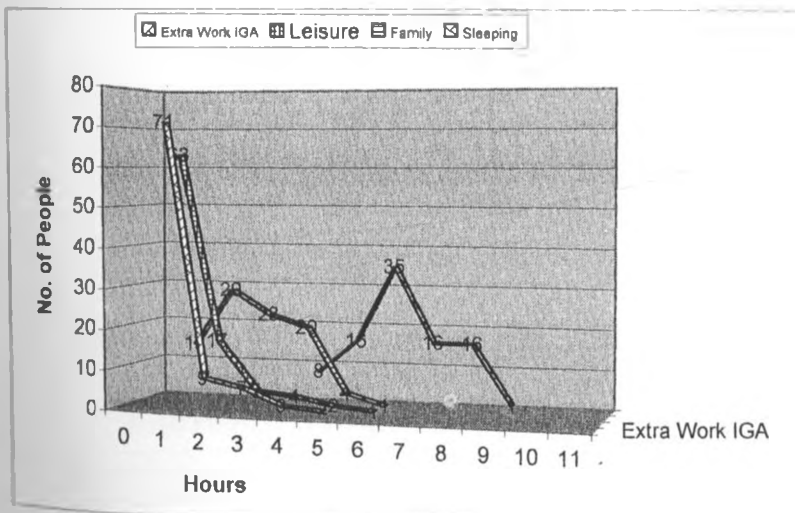
with colleagues. 7% (7) had longer sessions of interaction ranging from 3 – 8 hours daily especially in meetings and other supervisory tasks

On hours spend on meetings, 50.5 % (48) did not have regular daily meetings whereas 30.5% (29) had at least one hour daily meetings, 11.6% (11) had spend 2 hours on average in meetings daily. About 4.3% (4) have meetings daily and spend between 3 – 6 hours in these sessions, whereas 3.2% (3.) did not respond

On hours spent on other things in a day, 72.6% (69) do not spend time doing other things except office work. While 24.2% (23) spent between 1 – 3 hours daily doing other unofficial tasks (personal) and 3.2% (3) did not respond.

### 5.2.3 Daily Hours on Average Spent on Activities Outside The University

On activities outside the university, majority 63.2% (60) did not have any personal projects that would earn them extra income besides their jobs at the university.



28.5% (27) spend on average between 1 – 3 hours on personal income generating activities, while 5.3% (5) invest about 4 – 5 hours daily on personal income generating activities and 3.2% (3.) did not respond.

On leisure, 34.7% (33) did not spend any time on leisure, while the majority of the respondents 49.5% (47) spend between 1 - 2 hours daily on leisure. 12.7% (12) spend between 3 - 5 hours daily on leisure. While 3.2% (3) did not respond.

10.5% (10) of the respondents were too busy to spend time interacting with their families daily, while the majority 60% (57) spends on average between 1 – 3 hours daily interacting with their families. 26.4% (25) others spend longer sessions of between 4 – 6 hours daily interacting with their families and 3.2% did not respond

On hours spent in a day sleeping, about 22.1% (21) had the least hours of sleep ranging from 4 – 5 hours daily, the majority 71.5% (68) slept for longer hours ranging from 6 -9 hours daily. Whereas 6.4% (6) did not respond

### 5.3 Data Related To Work Attitudes & Relationships

#### 5.3.1 Are You Satisfied With Your Job Accomplishment?

Burnout	Satisfied Job Accomplishment					
	Yes		No		Total	
	Freq	%	Freq	%	Freq	%
Average	18	18.9	8	8.4	26	27.4
High	37	38.9	32	33.7	69	72.6
Total	55	57.9	40	42.1	95	100
Chi Square Test	$\chi^2 = 1.887, df = 1, p = 0.170$					
Psychological Distress Vs Satisfied Job Accomplishment						
No Distress	49	51.6	28	29.5	77	81.1
Evidence of Distress	1	1.1	7	7.4	8	8.4
Severe Distress	5	5.3	5	5.3	10	10.5
Total	55	57.9	40	42.1	95	100
Chi Square Test	$\chi^2 = 8.060, df = 2, p = 0.018$					

More than half of the population 57.9% (55) was satisfied with their job accomplishment and the rest 42.1% (40) were not satisfied. There was no statistical significant relationship with burnout. However there was statistical significance between psychological distress and job accomplishment ( $p = 0.018$ )

### 5.3.2 Are You Satisfied With The Job Relationships?

On the average about 81% of the respondents enjoyed satisfied relationship with their juniors, seniors and immediate equal colleagues.

Burnout	Satisfied Job Relationships											
	Junior				Senior				Immediate Equal Colleague			
	Yes		No		Yes		No		Yes		No	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Average	17	20.7	5	6.1	19	20.0	7	7.4	22	23.2	4	4.2
High	53	64.6	7	8.5	48	50.5	21	22.1	60	63.2	9	9.5
Total	70	85.4	12	14.6	67	70.5	28	29.5	82	86.3	13	13.7
Chi Square Test	$\chi^2 = 1.576, df = 1, p = 0.209$				$\chi^2 = 0.112, df = 1, p = 0.738$				$\chi^2 = 0.88, df = 1, p = 0.767$			
<b>Psychological Distress Vs Satisfied Job Relationships</b>												
No Distress	60	63.2	4	4.2	57	60.0	20	21.1	69	72.6	8	8.4
Evidence of Distress	3	3.2	6	6.3	5	5.3	3	3.2	6	6.3	2	2.1
Severe Distress	7	7.4	2	2.1	5	5.3	5	5.3	7	7.4	3	3.2
Total	70	73.7	12	12.6	67	70.5	28	29.5	82	86.3	13	13.7
Chi Square Test	$\chi^2 = 12.163, df = 2, p = 0.002$				$\chi^2 = 2.729, df = 2, p = 0.256$				$\chi^2 = 3.829, df = 2, p = 0.147$			

Further analysis found that except for a satisfied relationships with juniors that had a statistical significant relationship with psychological distress ( $p = 0.002$ ); the

others did not have any statistical significance either with burnout or with psychological distress

### **5.3.3 If You Had An Opportunity To Get Another Job Outside The University, Which Pays Exactly The Same Salary, Would Take Up That Opportunity?**

Forty two 44% (42) agreed that they would take another job outside the university which pays exactly the same salary given an opportunity and 56% (53) slightly above half would not. There was no statistical significance between turnover intentions and either with burnout or with psychological distress.

### **5.3.4 How Would You Describe Your Workload?**

Overall, 55% (52) of the respondents described their workload as being overworked, 5% (5) were under worked and 40% (38) described their workload as normal.

There was no statistical significant relationship between burnout and workload.

### **5.3.5 Do You Play An Active Role In Decisions That Affect You In Your Work Environment?**

46% (44) of the respondents had played an active role in decision that affected their work environment and 54% (51) said they had not.

There was no statistical significant relationship between burnout and making decision that affect work environment role

**5.3.6 Do You Feel Free To Make Your Own Decisions That Improve Your Job Performance And The Overall Improvement Of Your Section / Department?**

Burnout	Decision to Improve Performance & Section					
	Yes		No		Total	
	Freq	%	Freq	%	Freq	%
Average	14	14.7	12	12.6	26	27.4
High	42	44.2	27	28.4	69	72.6
Total	56	58.9	39	41.1	95	100
Chi Square Test	x <sup>2</sup> = 0.385, df = 1, p = 0.535					
<b>Psychological Distress Vs Decision to Improve Performance &amp; Section</b>						
No Distress	51	53.7	26	27.4	77	81.1
Evidence of Distress	1	1.1	7	7.4	8	8.4
Severe Distress	4	4.2	6	6.3	10	10.5
Total	56	58.9	39	41.1	95	100
Chi Square Test	x <sup>2</sup> = 10.305, df = 2, p = 0.006					

59% (56) were involved in making decisions that improved their job performance and overall improvement of their section/department while 41% (39) were not involved and therefore only followed instructions given.

There was a high statistical significance between psychological distress and making decisions that improve job performance and overall improvement of their section/department role (p = 0.006)

**5.3.7 Have You in the Last One Month Been Verbally Aggressive To Juniors, Seniors, Immediate Equals or Others (E.G. Customers/Family Members)?**

On average 26% consented to have been verbally aggressive to their juniors, seniors and immediate equal colleagues, while 45% were verbally aggressive to others/ customers. About 74% were not aggressive to their colleagues as 55% were not aggressive to their customers / others. 12% (11) of the respondents did not have any juniors to supervise. The reasons for the aggression at work included lateness, absenteeism or work-related problems.

There was no statistical significant relationship between burnout and being verbally aggressive to either colleagues or customers in the past one month

**5.3.8 Are There People Within Your Section Whom You Regard Enemies In The Job Environment?**

27% (26) had people in their section that they regarded as enemies in the job environment however the majority 73% (69) did not. There was no statistical significance between burnout and having people in their section that they regarded as enemies in the job environment

**5.3.9 Do You Have A Friend / Friends You Can Confide In, In Your Job Environment?**

78% (74) of the respondents had friends whom they could confide in, while 22% (21) did not have. There was no statistical significance between burnout and having friends you can confide in, in the job environment

### 5.3.10 Would you rather were left alone to do your job without interacting with any body?

Burnout	Work Alone without Interacting					
	Yes		No		Total	
	Freq	%	Freq	%	Freq	%
Average	4	4.2	22	23.2	26	27.4
High	18	18.9	51	53.7	69	72.6
Total	22	23.2	73	76.8	95	100
Chi Square Test	$\chi^2 = 1.216, df = 1, p = 0.270$					
Psychological Distress Vs Work Alone....						
No Distress	14	14.7	63	66.3	77	81.1
Evidence of Distress	3	3.2	5	5.3	8	8.4
Severe Distress	5	5.3	5	5.3	10	10.5
Total	22	23.2	73	76.8	95	100
Chi Square Test	$\chi^2 = 6.045, df = 2, p = 0.049$					

The minority 23% (22) was comfortable being left alone to do their job without interaction with any body while 77% (73) were not. There was statistical significant relationship between psychological distress and working without interacting with anybody ( $p = 0.049$ ).

### 5.3.11 Are There Issues Outside The Work Situation That Negatively Affect Your Work Performance?

About 33 (35%) had issues outside the work situation that negatively affected their work performance while 62 (65.3%) never had any issues. There was statistical significant relationship between burnout and issues outside the work situation that negatively affected their work performance ( $p = 0.050$ ).



Burnout	Outside Issues that affect Work Negatively					
	Yes		No		Total	
	Freq	%	Freq	%	Freq	%
Average	5	5.3	21	22.1	26	27.4
High	28	29.5	41	43.2	69	72.6
Total	33	34.7	62	65.3	95	100
Chi Square Test	$\chi^2 = 3.797, df = 1, p = 0.050$					
Psychological Distress Vs Outside Issues..						
No Distress	28	29.5	49	51.6	77	81.1
Evidence of Distress	3	3.2	5	5.3	8	8.4
Severe Distress	2	2.1	8	8.4	10	10.5
Total	33	34.7	62	65.3	95	100
Chi Square Test	$\chi^2 = 1.075, df = 2, p = 0.584$					

**5.3.12 How Would You Rate Your Morale In Your Work Situation?**

10% (9) rated their morale in their work situation as high, 70% (67) as average and 20% (19) as low. There was no statistical significance between burnout and morale in the work situation.

### 5.3.13 Are There Things In Your Family That Negatively Affect Your Work Performance?

Burnout	Family Issues that Negatively Affect Job Performance					
	Yes		No		Total	
	Freq	%	Freq	%	Freq	%
Average	1	1.1	25	26.3	26	27.4
High	18	18.9	51	53.7	69	72.6
Total	19	20	76	80	95	100
Chi Square Test	$\chi^2 = 5.838, df = 1, p = 0.016$					
Psychological Distress Vs Family Issues..						
No Distress	11	11.6	66	69.5	77	81.1
Evidence of Distress	4	4.2	4	4.2	8	8.4
Severe Distress	4	4.2	6	6.3	10	10.5
Total	19	20	76	80	95	100
Chi Sq. Test	$\chi^2 = 8.571, df = 2, p = 0.014$					

The minority about 20% (19) had things in their families that negatively affected their work performance while the majority 80% (76) did not have. These issues were related to health of family members, finances, security and transport, working far away from home and family, relationships within the family. There was a high statistical significant relationship between burnout and having things in the family that negatively affect work performance ( $p = 0.016$ ) and also a high statistical significance between psychological distress versus having things in the family that negatively affect work performance ( $p = 0.014$ ).

### 5.3.14 Do You Feel the Following As A Result Of Your Job?

Burnout Vs Job Related Feelings	Physically Exhausted						Emotionally Exhausted					
	Yes		No		Total		Yes		No		Total	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
<b>Average</b>	19	20.0	7	7.4	26	27.4	16	16.8	10	10.5	26	27.4
<b>High</b>	56	58.9	13	13.7	69	72.6	41	43.2	28	29.5	69	72.6
<b>Total</b>	75	78.9	20	21.1	95	100	57	60	38	40	95	100
<b>Chi Square Test</b>	$x^2 = 0.742, df = 1, p = 0.389$						$x^2 = 0.035, df = 1, p = 0.851$					
<b>Psychological Distress</b>	Physically Exhausted						Feeling Emotionally Exhausted.					
<b>No Distress</b>	59	62.1	18	18.9	77	81.1	41	43.2	36	37.9	77	81.1
<b>Evidence of Distress</b>	8	8.4	0	0.0	8	8.4	8	8.4	0	0.0	8	8.4
<b>Severe Distress</b>	8	8.4	2	2.1	10	10.5	8	8.4	2	2.1	10	10.5
<b>Total</b>	75	78.9	20	21.1	95	100	57	60	38	40	95	100
<b>Chi Square Test</b>	$x^2 = 2.390, df = 2, p = 0.303$						$x^2 = 8.463, df = 2, p = 0.015$					
Burnout Vs Job Related Feeling	Hopelessness						Irritable					
	Yes		No		Total		Yes		No		Total	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
<b>Average</b>	6	6.3	20	21.1	26	27.4	7	7.4	19	20.0	26	27.4
<b>High</b>	14	14.7	55	57.9	69	72.6	32	33.7	37	38.9	69	72.6
<b>Total</b>	20	21.1	75	78.9	95	100	39	41.1	56	58.9	95	100
<b>Chi Square Test</b>	$x^2 = 0.088, df = 1, p = 0.766$						$x^2 = 2.953, df = 1, p = 0.086$					

Psychological Distress	Hopelessness						Irritable					
	No Distress	Evidence of Distress	Severe Distress	Total			No Distress	Evidence of Distress	Severe Distress	Total		
	14	14.7	63	66.3	77	81.1	29	30.5	48	50.5	77	81.1
	1	1.1	7	7.4	8	8.4	4	4.2	4	4.2	8	8.4
	5	5.3	5	5.3	10	10.5	6	6.3	4	4.2	10	10.5
	20	21.1	75	78.9	95	100	39	41.1	56	58.9	95	100
Chi Square Test	$\chi^2 = 5.776, df = 2, p = 0.056$						$\chi^2 = 2.114, df = 2, p = 0.348$					

Burnout Vs Job Related Feeling	Impatient						
	Yes		No		Total		
	Freq	%	Freq	%	Freq	%	
Average	9	9.5	17	17.9	26	27.4	
High	28	29.5	41	43.2	69	72.6	
Total	37	38.9	58	61.1	95	100	
Chi Square Test	$\chi^2 = 0.283, df = 1, p = 0.595$						
Psychological Distress	Impatient						
	No Distress	30	31.6	47	49.5	77	81.1
	Evidence of Distress	2	2.1	6	6.3	8	8.4
	Severe Distress	5	5.3	5	5.3	10	10.5
	Total	37	38.9	58	61.1	95	100
Chi Square Test	$\chi^2 = 1.168, df = 2, p = 0.558$						

Majority 79% (75) reported that they felt physically exhausted as a result of their job while 21.1% (20) said they did not.

More than half of the respondents 60% (57) said they felt emotionally exhausted as a result of their job while 40% (38) did not.

21% (20) felt hopeless as a result of their job while the majority 79% (75) did not

41% (39) felt irritated as a result of their job while 59% (56) did not

39% (37) were impatient as a result of their job while 61% (58) did not.

There was no statistical significance between burnout and any of the variables above. However feeling emotionally exhausted was found to have statistical significance with psychological distress ( $p = 0.015$ ).

**5.3.15 Have you in the last month increased the intake of Alcohol or any other drug in order to cope with the stress of your work?**

Burnout	Substance of Abuse											
	Alcohol						Any Other Drug					
	Yes		No		Total		Yes		No		Total	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Average	2	2.1	24	25.3	26	27.4	2	2.1	24	25.3	26	27.4
High	8	8.4	61	64.2	69	72.6	5	5.3	64	67.4	69	72.6
Total	10	10.5	85	89.5	95	100	7	7.37	88	92.6	95	100
Chi Square Test	$\chi^2 = 0.305, df = 1, p = 0.581$						$\chi^2 = 0.006, df = 1, p = 0.941$					
Psychological Distress Vs Substance of Abuse												
No Distress	4	4.2	73	76.8	77	81.1	4	4.2	73	76.8	77	81.1
Evidence of Distress	2	2.1	6	6.3	8	8.4	1	1.1	7	7.4	8	8.4
Severe Distress	4	4.2	6	6.3	10	10.5	2	2.1	8	8.4	10	10.5
Total	10	10.5	85	89.5	95	100	7	7.37	88	92.6	95	100
Chi Square Test	$\chi^2 = 13.327, df = 2, p = 0.001$						$\chi^2 = 3.179, df = 2, p = 0.204$					

Very few respondents, 7% (7) had increased the intake of other drugs in order to cope with the stress of work. Majority 93% (88) had not increased intake of any substance. There was no statistical significance between burnout and increased the intake of any other Drug in order to cope with the stress of your work. The minority 11% (10) had increased the intake of alcohol in order to cope with the stress of their work while 89% (85) did not

There was no statistical significance between burnout and increased intake of alcohol in order to cope with the stress of their work. However there was a high

statistical significance between psychological distress and increase in in-take of alcohol ( $p = 0.001$ ).

## 5.4 Social Support

### 5.4.1 Are you happy in your work situation?

61% (58) were happy in their work situation while 39% (37) were not. There was no statistical significance between burnout and being happy in the work situation.

### 5.4.2 Does your work situation negatively affect your family?

Burnout	Work's Negative Impact on the Family					
	Yes		No		Total	
	Freq	%	Freq	%	Freq	%
Average	4	4.2	22	23.2	26	27.4
High	25	26.3	44	46.3	69	72.6
Total	29	30.5	66	69.5	95	100
Chi Test	$\chi^2 = 3.870, df = 1, p = 0.049$					
Psychological Distress	Work's Negative Impact on the Family					
No Distress	21	22.1	56	58.9	77	81.1
Evidence of Distress	5	5.3	3	3.2	8	8.4
Severe Distress	3	3.2	7	7.4	10	10.5
Total	29	30.5	66	69.5	95	100
Chi Test	$\chi^2 = 4.242, df = 2, p = 0.120$					

31% (29) had their work situation affecting their families while more than half 69% (66) were not affected. Work-related issues included physical and emotional exhaustion. Their social life was affected by the work situation because of:

- The managements' concern is performance but not the worker (performer)

- Heavy workload, no allowances, stress at work transferred to family and difficulties in balancing time, work and family
- Minimal support from the university e.g. lack of staff welfare services, and poor working environment.
- Minimal social interaction outside the university due to limitations of time coupled with low pay compared to their contemporaries in the academic divisions.

There was a statistical significance between burnout and work situation negatively affecting the family ( $p = 0.049$ )

#### **5.4.3 Do you feel you are competent in your job?**

The majority 98% (93) was competent in their job while only 2% (2) were not.

There was no statistical significance between burnout and feeling competent in the job.

#### **5.4.4 Do you find conflict of interest between your work and your family?**

The minority 19% (18) found conflicts of interest between their work and family while the majority 81% (77) did not find. There was no statistical significance between burnout and having conflicts of interest between their work and family.

#### **5.4.5 Do you feel that the University gives you social support?**

45% (43) of the respondents felt that the university gives them social support while slightly above half 55% (52) did not feel that way. There was no statistical significance between burnout and having social support from the University.

#### **5.4.6 Do you get adequate social support outside the University especially from family members?**

Majority of the respondents 87% (83) got adequate social support outside the university especially from family members while only 13% (12) did not. There was no statistical significance between burnout and having adequate social support outside the University

#### **5.5 Improving Performance**

The following suggestions to improve work performance were given by the respondents:

- Better working conditions in terms of timely salary increases, staff promotions and improvement in physical facilities (18%)
- Improved work relationships between management and other staff and involvement of staff in decision making (46%)
- Motivation of staff through incentives such as allowances and more leave days (18%)
- Improvement in staff welfare services including counseling, increased staff recruitment, more professional staff and capacity building opportunities for the staff (18%)



**5.6 Objective 1: To determine the Prevalence of Burnout Syndrome.**

**5.6.1 Components of Burnout**

	Emotional Exhaustion		Depersonalization		Personal Accomplishment	
	Freq.	%	Freq.	%	Freq.	%
<b>Low</b>	9	9.5	4	4.2	62	65.3
<b>Average</b>	14	14.7	1	1.1	18	18.9
<b>High</b>	72	75.8	90	94.7	15	15.8
<b>Total</b>	<b>95</b>	<b>100</b>	<b>95</b>	<b>100</b>	<b>95</b>	<b>100</b>

All respondents suffered all the three components of burnout; the prevalent rate was with low, average and high. Emotional exhaustion ranged from a low of 9.5% to a high of 75.8%, and Depersonalization from a low of 4.2% to a high of 94.7% while personal accomplishment from a low of 65.3% to a high of 15.8%.

**5.6.2 Burnout**

	Frequency	Percent
<b>Average</b>	26	27.4
<b>High</b>	69	72.6
<b>Total</b>	<b>95</b>	<b>100</b>

All respondents suffered burnout and the rate ranged from an average of 27.4% to a high of 72.6%

**5.7 Objective 2: To compare Burnout Prevalence among Accountants in various sections.**

**5.7.1 Work Location/Section versus Components Of Burnout**

	Emotional Exhaustion			Depersonalization			Personal Accomplishment		
	Low	Ave.	High	Low	Ave.	High	Low	Ave.	High
Main Campus	3	3	13	1	1	17	16	1	2
	15.8%	15.8%	68.4%	5.3%	5.3%	89.4%	84.2%	5.3%	10.5%
Architecture & Engineering	0	1	4	0	0	5	5	0	0
	0%	20%	80%	0%	0%	100%	100%	0%	0%
Agriculture & Veterinary Sciences	0	0	3	0	0	3	1	1	1
	0%	0%	100%	0%	0%	100%	33.3%	33.3%	33.3%
Biological & Physical Sciences	3	0	1	1	0	3	2	1	1
	75%	0%	25%	25%	0%	75%	50%	25%	25%
Education & External Studies	0	0	4	0	0	4	3	1	0
	0%	0%	100%	0%	0%	100%	75%	25%	0%
Health Sciences	0	1	7	0	0	8	3	3	2
	0%	12.5%	87.5%	0%	0%	100%	37.5%	37.5%	25%
Humanities & Social Sciences	0	3	2	0	0	5	5	0	0
	0%	60%	40%	0%	0%	100%	100%	0%	0%
Student Welfare Authority	3	4	32	2	0	37	24	9	6
	7.7%	10.3%	82%	5.1%	0%	94.9%	61.5%	23.1%	15.4%
University of Nrb Ent. Serv. Ltd	0	2	4	0	0	6	2	1	3
	0%	33.3%	66.7%	0%	0%	100%	33.3%	16.7%	50%
University Health Services	0	0	2	0	0	2	1	1	0
	0%	0%	100%	0%	0%	100%	50%	50%	0%
Total	9	14	72	4	1	90	62	18	15
	9.5%	14.7%	75.8%	4.2%	1.1%	94.7%	65.3%	18.9%	15.8%
Statistical Tests	p = 0.006, df = 18, x <sup>2</sup> = 36.590			p = 0.934, df = 18, x <sup>2</sup> = 9.940			p = 0.268, df = 18, x <sup>2</sup> = 21.234		

From the three components of burnout, only except for emotional exhaustion that had a statistical significance with work location / section (p = 0.006) the other had no significant relationship.

However due to the low distribution of accountants to the various sections, the count per cell was too low to make any meaningful inferential statistics. It

therefore is not possible to make meaningful comparisons across the work locations.

## 5.8 Objective 3:- To identify levels of professional education and burnout

### 5.8.1 Professional Qualifications and Designation

Designation	Certified Public Accountant CPA (K)		Certified Public Accountant (CPA II)		Certified Public Accountant (CPA I)		Kenya Accountants Technicians Certificate (KATC)		Others Not Related to Accountancy		No Professional Certificate except Academic		Total	
	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%	Freq	%
Accounts Clerk	0	0	0	0	0	0	0	0	6	6.3	0	0	6	6.3
Accounts Assistant	13	13.7	2	2.1	6	6.3	1	1.1	17	17.9	1	1.1	40	42.1
Assistant Accountant	3	3.2	1	1.1	2	2.1	0	0.0	7	7.4	0	0.0	13	13.7
Accountant	5	5.3	5	5.3	3	3.2	0	0.0	3	3.2	2	2.1	18	18.9
Senior Accountant II	5	5.3	4	4.2	0	0.0	0	0.0	0	0.0	0	0.0	9	9.5
Senior Accountant I	4	4.2	2	2.1	0	0.0	0	0.0	0	0.0	0	0.0	6	6.3
Finance Officers	3	3.2	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	3.2
<b>Total</b>	<b>33</b>	<b>34.7</b>	<b>14</b>	<b>14.7</b>	<b>11</b>	<b>11.6</b>	<b>1</b>	<b>1.05</b>	<b>33</b>	<b>34.7</b>	<b>3</b>	<b>3.16</b>	<b>95</b>	<b>100</b>

The Institute of Certified Public Accountants of Kenya (ICPAK) regulates the accounting profession in Kenya. To become a member one has to complete a series of professional examinations leading to become a Certified Public Accountant (CPA). The exams are arranged in parts or modules (Part I, II, III) and a certificate is issued after successful completion of every part, the final part is CPA III.

35% (33) of the respondents had completed the CPA examinations and had therefore become members of the ICPAK. Majority of them were Accounts Assistants, which is the entry point for an accounting career in the University of Nairobi. 15% (14) had reached CPA II and 12% (11) were at CPA I level in the

professional training. One person had completed the accounts technicians course, while another 35% (33) had done other courses such as marketing, stores management, banking that were not directly related to accountancy. Finally 3% (3) had not received any formal accounting training except on-the-job-training and experience.

### 5.8.2 Professional Qualifications and Components of Burnout

	Emotional Exhaustion			Depersonalization			Personal Accomplishment		
	Low	Ave.	High	Low	Ave.	High	Low	Ave.	High
Certified Public Accountant III (CPA (K))	3	3	27	1	0	32	23	5	5
	9.1%	9.1%	81.8%	3%	0%	97%	69.7%	15.2%	15.2%
Certified Public Accountant II (CPA II)	0	3	11	0	0	14	11	2	1
	0%	21.4%	78.6%	0%	0%	100%	78.6%	14.3%	7.1%
Certified Public Accountant I (CPA I)	1	0	10	0	1	10	8	1	2
	9.1%	0%	90.9%	0%	9.1%	90.9%	72.7%	9.1%	18.2%
Kenya Accountants Technicians Certificate	1	0	0	0	0	1	1	0	0
	100%	0%	0%	0%	0%	100%	100%	0%	0%
Others Not Related to Accountancy	1	0	2	1	0	2	1	1	1
	33.3%	0%	66.7%	33.3%	0%	66.7%	33.3%	33.3%	33.3%
No Professional Certificate except Academic	3	8	22	2	0	31	18	9	6
	9.1%	24.2%	66.7%	6.1%	0%	93.9%	54.5%	27.3%	18.2%
Total	9	14	72	4	1	90	62	18	15
	9.5%	14.7%	75.8%	4.2%	1.1%	94.7%	65.3%	18.9%	15.8%
Statistical Tests	p = 0.043, df = 10, x <sup>2</sup> = 18.822			p = 0.115, df = 10, x <sup>2</sup> = 15.481			p = 0.808, df = 10, x <sup>2</sup> = 6.081		

There was statistical significance between emotional exhaustion and professional qualification ( $p = 0.043$ ). The other components did not have any statistical significance

### 5.9 Objective 4:- To determine the relationship between duration of employment and Burnout Syndrome

This objective is covered in tables above in considering the following variables:-

Table No	Variable	Findings in relation to Burnout Syndrome
1.1.4	Length of Service	No Statistical Significance
3.1	Satisfied Job Accomplishment	Psychological Distress $p = 0.018$
3.2.1	Satisfied with Job Relationships - Juniors	Psychological Distress $p = 0.002$
3.3	Opportunity to Change to another Employer	No Statistical Significance
3.4	Workload	No Statistical Significance
3.5	Participation in Decision Making	No Statistical Significance
3.6	Freedom to Improvement Job Performance	Psychological Distress $p = 0.006$
3.7	Verbal Aggression to Colleagues & Others	No Statistical Significance
3.10	Work alone without Interacting with Others	Psychological Distress $p = 0.049$
3.12	Job Morale rating	No Statistical Significance
3.13	Family Issues that Negatively Impact Job Performance	Burnout ( $p=0.016$ ) & Psychological Distress $p = 0.014$

**5.10 Objective 5:- To Determine the health consequences of Burnout Syndrome**

**5.10.1 Psychological Distress**

	<b>Frequency</b>	<b>Percent</b>
<b>No Evidence</b>	77	81.1
<b>Evidence of Distress</b>	8	8.4
<b>Severe Distress</b>	10	10.5
<b>Total</b>	<b>95</b>	<b>100</b>

Psychological distress ranged from 8.4% (8) with evidence of distress to 10.5% (10) with severe distress. Majority 81.1% (77) had no distress

**5.11 Hypothesis**

**Reject – Null Hypothesis**

Accountants in the University of Nairobi do not suffer burnout syndrome

**Accept – Alternative Hypothesis**

Accountants in the University of Nairobi suffer high rates of burnout syndrome

**5.12 Summary of Finding**

- **Objective 1-** A High Burnout prevalence rate of that range from a Low of 27.4%to a high of72.6%
- **Objective 2-** It was not possible to make meaningful comparisons due to a low numbers of Accountants in most sections thus making percentage meaningless. However there was statistical significance between Emotional Exhaustion and Work Location / Section (p = 0.006)

- **Objective 3-**There was Statistical Significance between Emotional Exhaustion and Professional qualification ( $p = 0.043$ ). There was however no statistical significance with the other components of Burnout syndrome.
- **Objective 4-** Family issue were found to impact negatively on job performance and had high Significant Statistical relationship with both Burnout ( $p = 0.016$ ) and Psychological Distress ( $p = 0.014$ ).

There also was statistical significance between Burnout Syndrome and the following: -

- Having issues outside the work situation that negatively affect work performance ( $p = 0.050$ )
- The work situation negatively affecting the family ( $p = 0.049$ )

- **Objective 5 –** Psychological Distress had a prevalence rate ranging from 5.4% with Evidence of Distress to 10.5% with Severe Distress. Indicating that about 18.9% of the respondents had psychological distress. However the Majority 81.1% had no Psychological Distress.

There was statistical significance between Psychological Distress and the following:-

- Current employment status ( $p = 0.001$ )
- Satisfied Job Accomplishment ( $p = 0.018$ )
- Satisfied with Job Relationships – Juniors ( $p = 0.002$ )
- Freedom to Improvement Job Performance ( $p = 0.006$ )
- Work alone without Interacting with Others ( $p = 0.049$ )
- Feeling emotionally exhausted as a result of the job ( $p = 0.015$ ) Increased alcohol intake in the past month in order to cope with stress ( $p = 0.001$ )

### 6.1 Burnout prevalence among Accountants

#### 6.1.1 Emotional Exhaustion, Depersonalization and Reduced Personal Accomplishment

Emotional exhaustion was found to be highly prevalent as measured by Maslach Burnout Inventory-General Survey. This finding was further supported by more than half (55%) of the respondents who felt overworked, while a sizeable proportion (42%) expressed dissatisfaction with their job accomplishment and another slightly less than half (44%) would contemplate quitting their jobs at the University for another employer that would pay exactly the same amount.

This finding suggests a decline in work performance, as majority of the staff are unhappy with their job. This may also possibly account for the lethargic response often complained about by top management.

Depersonalization was also found to be highly prevalent. Consistent with this finding about a quarter of the respondents agreed that there were people within the job environment they regarded as enemies and did not have friends that they could confide in and preferred being left alone to do their job without interacting with any body.

This finding is similar to the findings of Jackson et al (26) who reported the emergence of depersonalization symptoms such as a cynical attitude and less effective job performance.



At his stage in the burnout syndrome the individual attempts to cope with work overload by minimizing his/her emotional investment in the job.

Reduced personal accomplishment was found to be highly prevalent. This further gave credence to the existence of negative attitudes towards the job

### **6.1.2 Burnout**

The prevalence rate of burnout ranged from a low rate of 27.4% to a rate high of 72.6%. Burnout can cause physical problems such as headaches, high blood pressure, gastrointestinal disturbances and chronic fatigue (27). Deterioration of mental health has been linked to burnout, including reduced self-esteem and feelings of depression, anxiety, helplessness and irritability (28).

However in agreement with the findings Cordes and Dougherty (1993) the study found detrimental effects on individual relationships with family associated with burnout ( $p=0.016$ ). The lack of statistical significance between burnout and such detrimental individual relationships with coworkers and customers (others) is unexpected despite approximately 36% of the respondents having been verbally aggressive to their coworkers and customers (others) in the last one month. This may be attributable to the nature of the burnout syndrome which develops over time in a sequential manner and the study design which was descriptive cross-sectional. Perhaps a longitudinal study that would cover a period of time would have yielded an alternative result

### **6.2 Inter-Occupational Burnout Comparison**

Maslach Burnout Inventory allows for comparison with other professions due to its widely utilized measure of burnout. The high burnout prevalence rate of 72.6% among accountants in the University of Nairobi is much lower than that found

among medical practitioners and nurses at Kenyatta National Hospital (94.5%)(22) But higher than that found among academic staff at Kenyatta Medical Training College (65.1%)(29).

All the respondents suffered the three components of burnout at various levels as follows: - Emotional exhaustion - from low to high with 75.8% reporting high levels. Depersonalization - from low to high with 94.7% reporting high levels. Low Personal Accomplishment - from low to high with a low of 65.3%. Compared with a similar study among staff working at Mathari Psychiatric Hospital, where only 95% suffered various levels of emotional exhaustion with 38% reporting high levels. Low to high levels of depersonalization were reported in 87.8% of the respondents while 38.6% experienced low levels of personal accomplishment (30)

It is therefore evident that more accountants experienced depersonalization and low levels of personal accomplishment relative to other high-stress professions. This finding agrees with what has been asserted in accounting research (31) that public accounting, as measured by the syndrome of job burnout, is a high-stress profession. Furthermore the significant increase in emotional exhaustion and low personal accomplishment may be of particular concern to the University's management. The intense work demands require that accountants perform at a high level; however, burned-out workers tend to perform at a reduced level.

### 6.3 Sources of Burnout

Burnout has been studied primarily as a pattern of response to job stressors such as work overload/ role overload (32). However most longitudinal studies have found role conflict (incompatibility of expectations communicated to role incumbents) to

be an antecedent of burnout (33). The study found the following stressors to be causes of burnout among accountants in the University of Nairobi: -

### **6.3.1 Burnout caused by stress factors intrinsic to the job**

#### **6.3.1.1 Workload / Role overload**

The workload in most sections can be described as high especially due to demand for periodic reports such as monthly and quarterly performance returns, rigorous reconciliation of the various books of accounts in order to prepare and present to the University's top management the financial reports. Therefore placing a heavy workload on accountants.

Majority of the respondents described their workload as being overworked and constantly endured time pressures and deadlines, requiring one to work long and excessive hours, having to cope with changes at work (such as transfers and technology) and the expenses/consequences of making mistakes. Despite all, there was no statistical significance between workload and burnout, possible explanation is that the accountants may have perceived their work overload in a relative context. Therefore if the accountants expected to work long hours, then they may judge their workload within the context of this expectation

The author postulates that such conditions are linked to physical and mental health. In a four months longitudinal study (34) it was found that workload was associated with both emotional exhaustion and depersonalization components of burnout and with role overload. Thus suggesting that workload is an important factor affecting accountants' burnout.

According to French and Caplan, (1973), work overload either quantitatively (having too much to do) or qualitatively (work that is too difficult for the incumbent to perform), results in a breakdown of some kind within the system.

Within this context, the study also found that about 7.4% of the respondents had increased the intake of other substance of abuse other than alcohol such as cigarette smoking during the past one month. Thus increasing the risk of coronary heart disease.

### **6.3.1.2 Role In The Organization**

This focused on: -

#### **i). Participation in decision-making process role.**

The study found that over half (54%) of the respondents did not participate in decision making that affects their work environment. Empirical studies have positively linked control over decision making to job satisfaction (35). As economic times get worse (such as endured by most public institutions), there is a strong tendency to tighten controls thus restricting decision making to only the top few managers. This intensifies the stress that people feel and makes it harder to invent a response that can reverse the process. According to Karl E. Weick (1983), such policies may severely reduce the likelihood that organizations will be able to invent remedies that improve their situation.

There was no statistical significance between participation in decision making that affect their work environment and burnout. This perhaps results from the fact that about majority (70%) of the respondents occupied low positions that performance and well-being of people, tasks and outcomes would not to a large extent be assessed on them; among them, 25% were not on permanent employment status.

**ii). Role ambiguity (having insufficient information about one's work role)**

The study found that 42.1% of the respondents were not satisfied with their job accomplishment, related to this, about a quarter had enemies among their colleagues and preferred to work alone without interacting with any body; indicating a sizeable proportion of job related tension. While a fifth of the respondents reported low job morale. Interestingly, there was no statistical significance between burnout and any of these variables.

In other related studies by Burke, 1988; Cooper et al., 1988; Osipow and Davis, 1988 found that although not strong, the relationships were significant and indicate that lack of clarity could be one of the many potential stressors of work. Lack of clarity about work objectives, expectations and scope of responsibilities of the job, result in lower job satisfaction, high job related tension and lower self-esteem (36).

However job accomplishment ( $p=0.018$ ) and working alone without interacting with any body ( $p=0.049$ ) were found to have a statistical significance with psychological distress. This agrees with Margolis et al. (1974) finding that role ambiguity was associated with depressed mood, lowered self-esteem and life dissatisfaction. This could be as a result of uncertainty about what they are expected to do in the work situation and how their performance will be evaluated. Pressures relating to conflicts with supervisors can impact on role ambiguity stressor.

It is important that employees must be given more direction and support, more clarity on their role and what they should do to advance in the organisation.

**iii). Role conflict (conflicting job demands or doing things that one does not want to do or feels are not part of the job specification),**

Following the increased workload as noted above, role conflict increase as the greater time demands inflicted upon the role incumbent will likely increase incompatibility between work and other time demands, such as family responsibilities, evening classes (personal / self development). Indeed the study found that there was statistical significance between burnout and issues outside the work situation that negatively affect work performance ( $p=0.050$ ) and also, between burnout and family issues that impact negatively on work performance ( $p=0.016$ ). Further, there was a significant relationship between psychological distress and family issues that impact negatively on work performance ( $p=0.014$ ). Implying that family tensions were associated with depression, turnover intentions and aggression.

### **6.3.1.3 Relationships at Work**

The study in this area focused on the nature of relationships in the workplace with the individual's juniors, seniors and colleagues found that, on average about 20% of the respondents were not satisfied with the relationship in the workplace. The author postulates that good relationships between members of an organization are an important factor in individual and organisational health.

There was no statistical significance between burnout and satisfied relationships in the work place. However poor relations with juniors had statistical significance with psychological distress ( $p=0.002$ ). Studies by Kahn et al. (1964) and French and Caplan (1973) found that mistrust of co-workers was positively related to high role ambiguity, and thus resulted in inadequate communication, which in turn led to psychological strain symptoms such as low job satisfaction and job related threat to well-being.

### **6.3.2 Burnout caused by stress factors outside the job environment**

External job stress relates to the interfaces between life inside and outside the University that put pressure on the accountant. These include family issues, life crises, financial constraints, conflicts of personal beliefs and those of the institution and conflicts of organizational and family demands. As noted in role conflict above, majority of the respondents cited conflict between work and family stemming from lack of sufficient time for leisure and family activities, a situation that has led to suspicion amongst spouses and other family members. This agrees with Collins (1993) observation that, working more hours could only exacerbate the conflict between work and home life (37).

### **6.3.3 Other factors associated with burnout**

#### **6.3.3.1 Work Location**

The study found that the location of the work environment was significant and was associated with the emotional exhaustion component of burnout ( $p = 0.006$ ). This agreed with the observation of Shelton et al. (1995) (38) that empirical research supports the view that geographic location (such as rural – urban) is related to job stress and job satisfaction. Further comparisons found high statistical significance ( $p = 0.001$ ) between burnout and work location and designation. This is attributable to high levels of work demands against a background of poor staff distribution or staffing.

This tends to suggest that there is need to focus more on the staffing needs within the various work locations

### **6.3.3.2 Level of Professional and Academic Education**

The level of professional education was found to be associated with the emotional exhaustion component of burnout ( $p = 0.043$ ). Further analysis indicated high statistical significance between burnout versus designation and academic education. ( $p = 0.001$ ). The author postulates that education and occupational status (designation) are related to income, which has an effect on psychological and physical health.

Education may influence the way individuals report their strain symptoms. Studies by Cooper and Bright. (2001) (39), found that men with higher levels of education are more likely to express reactions to environmental stressors in psychological terms, such as feeling doubt, vulnerability, anxiety and mental breakdown. On the other hand those with lower educational status tend to report more physical symptoms

### **6.3.3.3 Length of service**

The study found that the age distribution was more towards ages 25 – 36 years, it is likely that the majority of respondents are junior and in non-permanent employment status. This adds another dimension in terms of the age, gender, employment status and length of service, which were not addressed by the study

## **6.4 Health consequences of Burnout**

The study found a prevalence rate for psychological distress that ranged between 8.5% with evidence of distress to 10.5% with severe distress. Psychological distress is a negative emotional condition that is an adjunct to the appraisal of threat, harm or loss vis-à-vis an important goal. Negative emotions are described as unpleasant, frustrating, irritable, worrisome and anxious (40).



According to Lazarus and Folkman, (1984) psychological distress ensues from important demand (stressor) and inadequate resources to mitigate any potential harm, loss or threat. Amelioration of harm or threat is achieved by both regulating distressing emotions (emotion focused coping) and changing the problem that is causing the discomfort (problem focused coping)

Further analysis found statistical significance between psychological distress and the following: -

- i) Employment status ( $p = 0.001$ ), this may be attributable to uncertainty in employment status and frustrations in up-ward career mobility;
- ii) Feeling emotionally exhausted as a result of work ( $p = 0.015$ ) indicating that there may be a need to focus more on improving work environment and reducing pressure from working with difficult employees;
- iii) Increased intake of alcohol in the last one month ( $p = 0.001$ ) indicating failed attempts to solve problem that is causing the discomfort and therefore turn to alcohol in an attempt to 'treat' their distress.

## CHAPTER SEVEN

### CONCLUSIONS, LIMITATIONS AND RECOMMENDATIONS

#### 7.1 Conclusions

The general objective of this study was to determine the prevalence rate and factors associated with burnout syndrome among accountants at the University of Nairobi and its probable health consequences. The study established the existence of burnout syndrome. This is the first study of its kind among accountants in Kenya and in this area. The study population may not have known the syndrome. In summary the study found that burnout syndrome existed among accountants working at University of Nairobi and the level was comparatively lower than that found among medical practitioners and nurses at Kenyatta National Hospital. But higher than that found among academic staff at Kenya Medical Training College and at Mathari Psychiatric Hospital in Nairobi.

A number of factors that included, - workload, role in the organisation, relationships at work, work location, and level of professional and academic education were associated with burnout syndrome and the consequent psychological distress. Therefore, it is likely that burnout syndrome is one of the causes of problems in service delivery among accountants in Kenya. There is need for urgent interventions by the University of Nairobi and the Institute of Certified Public Accountants as well as other accounting regulating bodies.

The interventions include the following among others- that staff should be assessed with regards to mutually agreed target between employee and supervisor; possibilities of flexible work arrangements should be explored in addition to hiring of part-time employees by the University.

## 7.2 Limitations

- 1) The sample was drawn from only one organization. Although utilizing a single organization may help to control for firm effects, it could also limit the generalization of the results
- 2) The cross sectional study design may not have effectively captured the developmental process that occurs in response to continued exposure to job stressors.
- 3) The reliability of the study's result could also be strengthened with a larger sample than the 95 responses included in the study
- 4) It is not possible to determine how long burnout will remain at these elevated levels.
- 5) Additional information such as performance ratings, absenteeism records and medical records would have provided other objective measures than simply relying on self-report results
- 6) There was no measure of the organizational climate and culture or management style. This information could have provided useful insight into the context in which the accountants in the study fulfill work roles and interactions

## 7.3 Recommendations

- 1) Burnout is a developmental process that occurs in response to continued exposure to job stressors a longitudinal study would be an appropriate design for capturing the temporal nature of the phenomena.
- 2) Generally it is to the benefit of the organization and its management that stress be managed in an organizational context. In moving toward a healthy work situation with focus on optimal functioning management need to institute

regular stress management programmes and awareness workshops for all their staff within the workplace.

- 3) Further research on burnout in a Kenyan organizational context should be encouraged. Benchmarking against Kenyan organizations would provide useful information to managers
- 4) A comprehensive system to manage performance, job rotation, job enrichment and structural issues be implemented. This will provide greater clarity on what is expected at all levels and will allow achievable goals be set and followed up regularly. Feedback on performance should be provided regularly.
- 5) Employee assistance programmes, with necessary access to counseling and psychotherapy should be made available to all staff. This would help employee deal with work related, family related stress and trauma which all impact on the individual's ability to perform optimally.

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## 9.0 APPENDICES

### APPENDIX I

#### Time Frame

Activity	Duration	Remarks
Writing Concept Paper	March	
Presentation of Concept Paper - Class	March	
Writing Project Proposal	April	
Presentation of Project Proposal - Department	April	
Literature review	April	
Developing research Instrument	May	
Data collection	June	
Data analysis	June	
Report writing	July	
Binding	August	
Presentation for marking / Final assessment	September	

#### Budget

The estimated expenditure are set as follows

Item	No.	Amount (KSh.)
Proposal preparation		3,500
Purchase – \$300x69	1 set	20,700
Stationery (Papers, biros, files)		1,500
Transport & Communication Exp.	2 x 10 days	4,000
Staff Expenses	2 x 10 days	24,000
Data Processing & Bookbinding	6	14,000
<b>Total</b>		<b>67,700</b>

Funds will be raised from self and well-wishers

## APPENDIX II (a)

### INFORMATION TO PARTICIPANTS

Please read this before completing the questionnaire. Feel free to ask for any clarification as may be necessary.

**Title of the study:** Prevalence of burnout syndrome and its health impact on accountants in University Of Nairobi

#### **Institution**

Department of Psychiatry, School of Medicine, College of Health Sciences, University of Nairobi.

#### **Investigator:**

John G Ng'ang'a

Cell Phone No. 0722 441816

#### **Supervisors:**

- 1, Professor David Musyimi Ndeti  
MBChB (Nrb), D.P.M (London), F.R.C Psych (U.K), MD (Nrb)  
Professor of Psychiatry  
University of Nairobi  
Cell Phone No 0722 518365
- 2, Dr. Mary Wangari Kuria  
MBChB (Nrb), MMed Psych (Nrb),  
Lecturer,  
Department of Psychiatry  
University of Nairobi.  
Cell Phone No 0722 755681

I invite you to participate in the above study. This project is part of Master of Science in Clinical Psychology course that I am studying at the above institution.

Please note that, your participation will be within the following terms, which apply to all in medical research, whether normal, or patient volunteers: -

- i Your agreement / consent is entirely voluntary

- ii Your participation in this study is in no way connected to the requirement of the course.
- iii You may withdraw from the study at any time
- iv Refusal to participate will involve no penalty or loss of benefits to which you are otherwise entitled
- v After you read the explanation, please feel free to ask any question that will enable you to understand clearly the nature of the study.

**Purpose of the study:**

The aims of the study is to determine the rate of prevalence and factors associated with burnout syndrome among accountants at the University of Nairobi and relating this with various variables such as seniority, age, tenure, and gender.

**Procedure:**

I will request information from you ranging from Role Overload, Interpersonal Strain to Self-Care and Social Demographic variables. This will be in the form of detailed questionnaires that contain about 85 items that are likely to take approximately 20-30 minutes of your time to complete.

**Benefits:**

It is hoped that the outcome of the study will increase the Accountants knowledge about, and understanding of stress. Further, this study will lead to the development of a stress health promotion model that will benefit members of staff of the University of Nairobi.

**Confidentiality:**

Records will be kept confidential and your name will not be used in any resulting publications.

**Participants:**

The expected number of volunteers is 155

**Ethical considerations:**

This protocol was designed with the client's confidentiality in mind. The code of professional conduct and discipline will be adhered to in this research.

**Queries and follow-up:**

If you have any queries or complaints about the way you have been treated, you may contact either of my supervisors on cell-phone contacts indicated above

If on the other hand, in the process of filling the questionnaire, you feel or realize that you have a psychological problem that may / and require professional help or intervention. Please do not hesitate to get in touch with me personally or either of my supervisors who are professionals in mental health on cell-phone contacts indicated above.

**APPENDIX II (b)**

**Expression of Interest**

I, the undersigned, do hereby volunteer to participate in this study whose nature and purpose have been fully explained to me by Mr. John G Ng'ang'a.

I understand that all the information gathered will be handled with confidentiality required by medical ethics.

Sign.....Date.....

### **APPENDIX III**

#### **A STUDY ON THE PREVALENCE OF BURNOUT SYNDROME AND ITS HEALTH IMPACT ON ACCOUNTANTS IN UNIVERSITY OF NAIROBI**

Dear Staff Colleague,

It will surprise you that going through the following instruments and the questionnaires and answering them you will not only begin to rediscover yourself but also enjoy the exercise. Therefore do not be discouraged by the length and number of the instruments. They each measure different but related aspects. Take as much time as you wish provided within the same day. However complete the questionnaires and instruments **ONLY** if you are satisfied with the Information To Participants and signed the Expression of interest.

Kindly answer **ALL** the questions in Sections I-III as sincerely and truthfully as possible and take as much time as you wish provided it is in one sitting.

Please do not discuss this with anybody, nor write your name on any part whatsoever, seal the completed questionnaires and hand it over to the Research Assistant / myself on the same day. All issued questionnaires will be returned and accounted for, for purposes of confidentiality.

Thank you.

**John G. Ng'ang'a,**

**SECTION I**

**SOCIAL DEMOGRAPHIC QUESTIONNAIRE**

(Adapted With Permission from Prof D.M. Ndetei)

**PERSONAL DATA**

1. Age in years

Below 25,  26 – 35,  36 – 45.  46 – 55,  Above 55

2. Gender

Male  Female

3. Work Level / Designation

Accounts Assistant  Assistant Accountant  Accountant  
 Senior Accountant II  Senior Accountant I  Deputy Finance Officer

4. Length of Service

Below 12 Months.  1 – 5yrs  6 – 10yrs  11 – 15yrs  
 16 – 20yrs  21 – 25yrs  Above 25yrs.

5. Highest Educational Level

Primary  Secondary  College  University graduate  Postgraduate

6. What are your highest professional qualifications?.....

7. Marital Status

Married  Single  Widowed  Divorced  Separated

8. How many children do you have.....

9. How many people depend on your financial support.....

**DATA RELATED TO WORK LOAD**

10. What is your current employment status in the University

Permanent  Contract  Temporary  Other (specify).....

11. On average how many of your daily working hours are spent on: -

- i) Office i.e. paperwork.....
  - ii) Interacting with staff.....
  - iii) Meetings.....
  - iv) Other (Specify).....
12. Other activities outside university, how many hours on average per day do you spend?
- i) Doing extra work to earn extra income.....
  - ii) Leisure.....
  - iii) With family.....
  - iv) Sleeping.....
13. In the calendar year 2006, did you take your annual leave?..... If yes, how many days ..... what is your annual entitlement.....
14. In the last five years how many of these years did you take your annual leave.....

**DATA RELATED TO WORK ATTITUDES & RELATIONSHIPS**

15. Are you satisfied with your job accomplishment?  Yes  No
16. Are you satisfied with the relationship with your: -
- i) Junior (the one you supervise)  Yes  No
  - ii) Senior (the one who supervises you)  Yes  No
  - iii) Your most immediate equal colleague  Yes  No
17. If you had an opportunity to get another job outside the University, which pays exactly the same salary, would take up that opportunity?  Yes  No

Give an explanation for your answer.....

.....

18. How would you describe your workload?
- Overworked  Under worked  Normal
19. Do you play an active role in decisions that affect you in your work environment?



Yes       No

20. Do you feel free to make your own decisions that improve your job performance and the overall improvement of your section / department?

Yes       No

21. Have you in the last one month been verbally aggressive to: -

- |  |                              |                             |
|--|------------------------------|-----------------------------|
| i) Junior                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| ii) Senior                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| iii) Your most immediate equal colleague | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| iv) Other (specify)                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

22. In the last 12 months how many sick leave days did you take?.....  
Did you take some time off to see a doctor or visit a hospital?.....

23. Are there people within your section whom you regard enemies in the job environment?

Yes       No

24. Do you have a friend / friends you can confide in, in your job environment?

Yes       No

25. Would you rather were left alone to do your job without interacting with any body?

Yes       No

26. Are there issues outside the work situation that negatively affect your work performance?

Yes       No

If Yes, Please specify them (attach extra paper if necessary)

.....  
.....  
.....

27. How would you rate your morale in your work situation? (Tick only one)

High       Average       Low

28. Are there things in your family that negatively affect your work performance?

Yes

No

If Yes, Please specify them (attach extra paper if necessary)

.....  
.....  
.....

29. Do you feel the following as a result of your job?

i) Physically Exhausted

Yes  No

ii) Emotionally Exhausted

Yes  No

iii) Hopeless

Yes  No

iv) Irritable

Yes  No

v) Impatient

Yes  No

30. Have you in the last month increased the intake of the following in order to cope with the stress of your work?

i) Alcohol

Yes

No

ii) Any other drug

Yes

No

**SOCIAL SUPPORT**

31. Are you happy in your work situation?

Yes  No

32. Does your work situation negatively affect your family?

Yes  No

If Yes, Please specify how (attach extra paper if necessary)

.....

33. Do you feel you are competent in your job?

Yes  No

34. Do you find conflict of interest between your work and your family?

Yes No

35. Do you feel that the University gives you social support?

Yes  No

If No, Why.....

36. Do you get adequate social support outside the University especially from family members?  Yes  No

If No, Why.....

**ADDITIONAL INFORMATION**

37. List below as many suggestions as you wish on how you think your work performance and satisfaction could be improved

.....  
.....  
.....

**APPENDIX IV**  
**SECTION II**

**MASLACH BURNOUT INVENTORY (MBI)**  
**HUMAN SERVICES AND GENERAL SURVERY**

The purpose of this survey is to discover how Accountants in the UON view their jobs and the people with whom they work closely. The word recipient/client here refers to the persons who is your immediate junior or the person for whom you provide your services to – for example, your student, or patient.

On the following page there are 35 statements of job related feelings. Please read each statement carefully and decide if you ever feel this way. If you have never had this feeling, write a “0” (zero) before the statement. If you have had this feeling, indicate how often you feel it by writing the number (from 1 to 6) that best describes how frequently you feel that way.

An example is shown below.

<u>How Often</u>	<u>Response</u>
0	Never
1	A few times a year
2	Once a month or less
3	A few times a month
4	Once a week
5	A few times a week
6	Every day

How Often

0 – 6 Statements

..... I feel depressed at work.

If you never feel depressed at work, you would write the number “0” (Zero) under the heading “How often.” If you rarely feel depressed at work (a few times a year or less), you would write the number “1” If your feelings of depression are fairly frequent (a few times a week, but not daily) you would write a “5”

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<b>Rating</b>	<b>Response</b>
0	Never
1	A few times a year or less
2	Once a month or less \
3	A few times a month
4	Once a week
5	A few times a week
6	Every day

### How Often Statements

1. .... I feel emotionally drained from my work
2. .... I feel used up at the end of the workday.
3. .... I feel fatigued when I get up in the morning and have to face another day on the job.
4. .... I can easily understand how my recipients feel about things.
5. .... I feel I treat some recipients as if they were impersonal objects.
6. .... Working with people all day is really a strain for me.
7. .... I deal very effectively with the problems of my recipients.
8. .... I feel burned out from my work.
9. .... I feel I'm positively influencing other people's lives through my work.
10. .... I've become more callous toward people since I took this job.
1. .... I worry that this job is hardening me emotionally.
2. .... I feel very energetic.
3. .... I feel very frustrated by my job.

14. .... I feel I'm working too hard on my job.
15. .... I don't really care what happens to some recipients.
16. .... Working with people directly puts too much stress on me.
17. .... I can easily create a relaxed atmosphere with my recipients.
18. .... I feel exhilarated after working closely with my recipients.
19. .... I have accomplished many worthwhile things in this job.
20. .... I feel like I'm at the end of my rope.
21. .... In my work, I deal with emotional problems very calmly.
22. .... I feel recipients blame me for some of their problems.
23. .... Working all day is really a strain for me.
24. .... I can effectively solve the problems that arise in my work.
25. .... I feel burned out from work.
26. .... I feel I am making an effective contribution to what this organization does.
27. .... I have become less interested in my work since I started this job.
28. .... I have become less enthusiastic about my work.
29. .... In my opinion, I am good at my job.
30. .... I feel exhilarated when I accomplish something at work.
31. .... I have accomplished many worthwhile things in this job.
32. .... I just want to do my job and not be bothered.
33. .... I have become more cynical about whether my work contributes anything.
34. .... I doubt the significance of my work.
35. .... At my work, I feel confident that I am effective at getting things done.

**GENERAL HEALTH QUESTIONNAIRE (GHQ)**

The purpose of this instrument is to determine how your health has been in general over the last few weeks. Please read the questions below and each of the four possible answers. **CIRCLE** the response that best applies to you.

Thank you for answering all the questions.

Have you recently:

1. Been able to concentrate on what you're doing?

Better than usual (0)	same as usual (1)	less than usual (2)	much less than usual (3)
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2. Lost much sleep over worry?

Not at all (0)	no more than usual (1)	rather more than usual (2)	much more than usual (3)
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3. Felt that you are playing a useful part in things?

More so than usual (0)	same as usual (1)	less so than usual (2)	much less than usual (3)
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4. Felt capable of making decisions about things?

More so than usual (0)	same as usual (1)	less than usual (2)	much less than usual (3)
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5. Felt constantly under strain?

Not at all (0)	no more than usual (1)	rather more than usual (2)	much more than usual (3)
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6. Felt you couldn't overcome your difficulties?

Not at all (0)	no more than usual (1)	rather more than usual (2)	much more than usual (3)
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7. Been able to enjoy your normal day-to-day activities?

More so than usual (0)	same as usual (1)	less so than usual (2)	much less than Usual (3)
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8. Been able to face up to your problems?

More so than usual	same as usual	less than usual	much less than usual
(0)	(1)	(2)	(3)

9. Been feeling unhappy or depressed?

Not at all	no more than usual	rather more than usual	much more than Usual
(0)	(1)	(2)	(3)

10. Been losing confidence in yourself?

Not at all	no more than usual	rather more than usual	much more than Usual
(0)	(1)	(2)	(3)

11. Been thinking of yourself as a worthless person?

Not at all	no more than usual	rather more than usual	much more than Usual
(0)	(1)	(2)	(3)

12. Been feeling reasonably happy, all things considered?

More so than usual	same as usual	less so than usual	much less than Usual
(0)	(1)	(2)	(3)