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THE IMPACT OF BURNOUT AND COMPANY COMMITMENT ON AUDITORS' TURNOVER INTENTION

Abstract. Today, living in a world of global integration and data digitalization: Where the speed of information exchange plays an important role; When human participation in most of the business processes are replaced by artificial intelligence services, in order to increase efficiency and to reduce costs and risks. Still, the sphere of audit services is an example, which shows that not in all cases you can easily replace your human resources. Knowing this fact, audit companies are always looking for the best workers, and it is not surprising that they have a very high staff turnover over the last decades. However, what are the reasons for it ? It might be bad management, low salaries, high workload and pressure, etc. Nevertheless, in this particular article we are going to analyze only two possible reasons of it: company commitment and such term as «burnout».

Key words: Audit commitment, burnout, turnover intention.

Аннотация. Сегодня, живя в мире глобальной интеграции и цифровизации данных, когда скорость обмена информацией играет очень важную роль, когда человеческое участие в большинстве бизнес-процессах заменяется услугами искусственного интеллекта, чтобы повысить эффективность и снизить затраты и риски, сфера аудиторских услуг остается примером того, что не во всех случаях можно легко заменить человеческие ресурсы. Зная этот факт, аудиторские компании всегда ищут лучших работников, и неудивительно, что за последние десятилетия это вызывает высокий уровень текучки кадров. Однако каковы причины этого? Это может быть плохое управление, низкие зарплаты, высокая рабочая нагрузка, давление и т.д. Тем не менее, в этой статье мы рассмотрим только две возможные причины: исполнение взаимных обязательств компании и такой термин, как «выгорание».

Ключевые слова: Аудиторские обязательства, выгорание, оборот сотрудников (кадровая текучка).

Аңдатпа. Бүгінгі таңда, жаһандық интеграция және сандықты деректер әлемінде: Ақпараттармен алмасу жылдамдығы өте маңызды орын алғанда; Тиімділігін арттыру мақсатында және шығындар мен тәуекелдерді төмендету үшін көптеген бизнес-үрдістерде адамның қатысуы жасанды интелект арқылы алмастырылғанда, аудиторлық қызмет саласы өз адами ресурстарыңызды көп жағдайда оңай ауыстыру мүмкін еместігін көрсететін үлгі болып қала береді. Бұл деректі біле тура аудиторлық компаниялар еңбілікті жұмысшыларды ұдайы іздеуде, және оған таңданаты жоқ, соңғы он жылдарда оларда қызметкерлердің алмасу деңгейі өте жоғары. Бірақ бұның себептері неде? Бұл нашар басқару, төменжалақы, атқаратын жоғары жұмыс жүктемесі, қысым және т.б. болуы мүмкін. Дегенмен, осы мақалада біз тек екі мүмкін болатын себептерді ғана: мекеменің өзара міндеттемелерін орындау және «күйіп кету» атты терминді қарастырамыз.

Түйінді сөздер: Аудиторлық міндеттемелер, күйіп кету, қызметкерлердің айналымы (кадрлық ағым).

INTRODUCTION

Today, living in a world of global integration and data digitalization: Where the speed of information exchange plays an important role?; When human participation in most of the business processes are replaced by artificial intelligence services, in order to increase efficiency and to reduce costs and risks, Still, the sphere of audit services is an example, which shows that not in all cases you can easily replace your human resources. Knowing this fact, audit companies are always looking for the best workers, and it is not surprising that they have a very high staff turnover over the last decades, and due to the features of a current working environment, the turnover rate is growing rapidly. This problem has affected audit companies all over the world, including post-Soviet and Asian countries.

Kollaritsh says that about 85% of accountants working in large five accounting firms leave their jobs to find other alternatives (Belkaoui, 1989). In the future, this issue can affect the processes of personnel recruitment, training and overall maintenance of company's workforce. On the other hand, if a large amount of accountants leaves their job, it will lead to a low productivity and decline in moral state of existing employees, caused by constant overtime work and its overload. Further, in addition to consequences for the existing staff, the consequences for the whole company will soon also appear in the form of a decrease in the speed and productivity of the work, which entails an increase in costs and loss of profits. Therefore, it is important to pay attention on workers' competition, professionalism, commitment, and job satisfaction's level.

The intention to change the job or (as it is usually called) «turnover intention» – is an individual plan to seek another job alternative. The

frequently occurring phenomena shows that auditors resign after working for only several years, and in most cases, being an auditor is used to be as step for a desired profession. The other research showed that many new auditors have decided to resign and look for another job only after being employed for a year or even less. Some reasons for doing that, mentioned by the resigned auditors, were:

- That the business system being applied in the company didn't suit the auditors;
- The salary was considerably low comparing with workload performed;
- Unsatisfying image of the auditors who worked for local Public Accounting Firm (PAF).

Consequently, those reasons made it possible for the auditors to choose another job.

In a certain cases, turnover need to be in the companies whose workers have low working performance. Nevertheless, that turnover should not be too high so that the company still could benefit from the increase of working performance of the workers recruited (Toly, 2001).

Other studies have revealed additional causes why workers changed their profession. The low professional commitment becomes one of the factors that trigger the turnover intention (Bline, Meixner, & Duchon, 1991). Besides, working environment, which is below the expectation of a worker, or the influence coming from others to get another job and better satisfaction from your work – also helps a worker to make his turnover decision (Bline, Meixner, & Duchon, 1991). The study by (Bline, Meixner, & Duchon, 1991) revealed that turnover intention is the influence caused by the lack of professional commitment.

On the contrary, (Cho & Huang, 2012) state that turnover intention is not influenced by professional commitment because of the nature of commitment itself, which is changeable all the time. In our research, we focused our attention on several factors that could affect the turnover of personnel among employees in companies, including burnout and organizational commitment.

Burnout or Emotional exhaustion is a chronic state of physical and emotional depletion that results from excessive job and/or personal demands and continuous stress. It describes a feeling of being emotionally overextended and exhausted by one's work. It is manifested by both physical fatigue and a sense of feeling psychologically and emotionally "drained". As the stress continues, you begin to lose the interest or motivation that led you to take on a certain role in the first place».

In organizational behavior and industrial and organizational psychology, organizational commitment is an individual's psychological attachment to the organization. The basis behind many of these studies was to find ways to improve how workers feel about their jobs so that these workers would become more committed to their organizations. Organizational

commitment predicts work variables such as turnover, organizational citizenship behavior, and job performance. Some of the factors such as role stress, empowerment, job insecurity and employability, and distribution of leadership have been shown to be connected to a worker's sense of organizational commitment.

Problem Statement

Problem with turnover intention has affected audit companies all over the world, including post-Soviet and Asian countries.

Kollaritsh says that about 85% of accountants working in large five accounting firms leave their jobs to find other alternatives (Belkaoui, 1989).

Research Objective

To determine the influence of audit commitment and burnout on a turnover intention in audit firms.

Hypothesis

In the studies of (Cropanzano & Mitchell, 2005) it is shown that the commitment can be considered as an indicative measure of excellent social-exchange connection among workers and the firm. A few analysts contend that the commitment can support the negative effect of stress on worker performance, while others believe that particular representatives may encounter more negative responses to such stressors than the individuals who are less dedicated (Meyer, Stanley, Herscovitch, & Topolnysky, 2002).

Some studies and meta-analyzes suggest that organizational commitment is negatively associated with burnout (for example, (Cropanzano, Rupp, & Byrne, 2003)). They decipher their outcomes to propose that the affective commitment have focal points for the two representatives and associations.

It is conceivable to argue that auditors who feel more emotionally connected to their firm (i.e., higher emotional commitments) will encounter less emotional depletion from their work. In view of these arguments and the results of revised literature, we put forward the following hypothesis:

H1: Firm commitment will be negatively related to burnout.

Previous studies in accounting and auditing consider that one of the consequences of burnout is the increase in turnover intention (Fogarty, 2000). Studies in the authoritative writing also reveals a positive connection between the burnout and turnover (Cropanzano, Rupp, & Byrne, 2003). Burned auditors tend to see their firm in controversial terms and are likely to seek a permanent desire to leave the company after finding a job elsewhere (Fogarty, 2000). (Westman & Eden, 1997) in their study say that emotionally drained specialists are likely to take off the working environment. Consequently, we put forward the hypothesis that:

H2: Burnout will be positively related to turnover intention.

Numerous examinations constantly report a critical negative impact of organizational commitment to the turnover intention. It is assumed, that high-

ranking representatives ought to want staying in the current company, which, in turn, decreases the turnover intention. This is due to the fact that the representative who built up a more elevated amount of organizational obligations is more averse to think about changing the job (Ketchand & Strawser, 2001). Chang noted that a person with a stronger desire for a career can turn out to be more joined to the organization (Chang, 1999). This implies that the attitude of people to their professions can likewise influence their state of mind towards their organization. In testing the generalizability of the commitment to a career and its influence, Blau found that a career commitment is bound to be significantly negatively related to turnover (Blau, 1989). Taking this into account and the above statements, we advance the hypothesis that:

H3: Firm commitment will be negatively related to turnover intention.

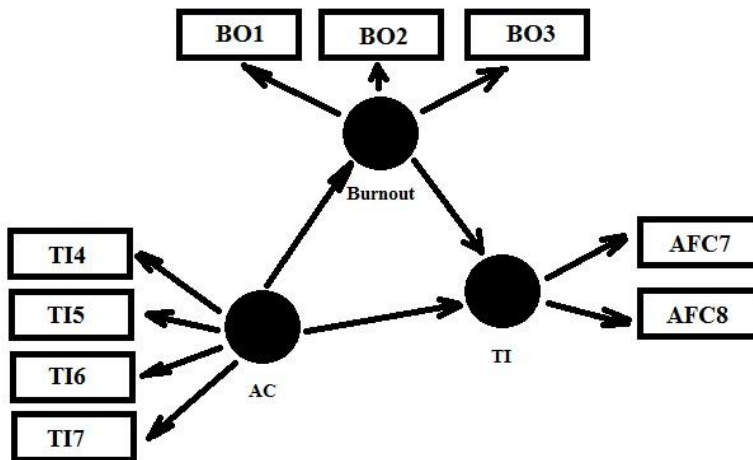


Fig.1.1 Hypothesis Model

First we develop the relation between firm commitment and burnout (H1), then burnout to turnover intention (H2) and firm commitment to turnover intention(H3).

METHODS

Population and Sample

The population of this research were auditors working and worked in Big 4 (EY, PwC, Deloitte, KPMG), Grant Thornton, BDO, Solomon Audit Company, auditors of Astana Motors in Kazakhstan. The questionnaires were taken from auditors who hold positions such as Junior Auditor, Senior Auditor, Manager, Supervisor, Partner. The sample of this study was 113 respondents.

Data collection method

This research is a quantitative research, using primary data collected by the authors via survey and secondary data of previously made researches. This study was designed to test two major aspects, which influence the audit

commitment to turnover intention through burnout. Data in this study was collected using a questionnaire from February to April 2018. In this study, the survey questionnaire was designed in accordance with the purpose of the study, and it was used to collect accurate and less biased data.

The questionnaire consisted of four (4) sections:

- The first section consisted of the demographic characteristics of the respondents;
- The other three (3) sections included questions on factors of organizational commitment, burnout and turnover intentions of employees.

The last three (3) sections were measured using the five-level Likert scale developed by Rensis Lickert in 1932, starting from (1) «strongly disagree» with (5) «strongly agree».

The statistical mode employed to test hypothesis proposed in this study was Partial Least Square (PLS) with the help of SmartPLS ver. 3.0.

PLS is an analysis on variant-based structural equation which can simultaneously test the outer model and inner model. Outer model was used for validity and reliability testing, while inner model was employed to test causality or hypothesis testing.

The form of the structural equation in this study is as follows:

$$Y=b_1X_1+b_2X_2 +\varepsilon$$

Information:

Y= Turnover intention

β = Construct coefficient

X1= Affective Professional Commitment (APC)

X2= Burnout

ε = Trouble / Error

Variable measurement

In order to measure perceived honesty, we used ten items measuring a strong commitment, adjusted from Allen and Mayer (Allen & Meyer, 1990), which are used as a part of this investigation to evaluate how auditors and their firms suit each other. For example: «I am extremely glad that I chose this organization to work for, over others I was considering at the time I joined». (1 «strongly disagree», 5 «strongly agree»).

Burnout was estimated utilizing three indexes from the scale of the emotional exhaustion of Maslach and Jackson (Maslach & Jackson, 1981). An example is the following: «I feel emotionally drained from my work» (1 «strongly disagree», 5 «strongly agree»).

The intent of the turnover was estimated utilizing seven points, adjusted from Konovski and Cropanzano (Konovsky & Cropanzano, 1991). For example: «I plan to remain with my current organization for at least five more years» (1 «strongly disagree», 5 «strongly agree»).

Confirmatory factor analysis (CFA) portrayed in the following area gives prove supporting the united and discriminatory validity of our measures. The Cronbach alpha coefficients for each design exceed 0.80, which is thought to be high inner reliability. We included two components with backwards coding, and their noteworthy factor burdens and high alpha coefficients for their separate outlines demonstrate that the respondents gave careful consideration to the study instrument.

ANALYSIS AND FINDINGS

Table 1

Path Coefficients			
	Burnout	AC	TI
Burnout			0.498
AC	-0.569		-0.149
TI			

Due to the Path coefficients, which is a standardized version of linear regression weights, we can utilize it to explore a conceivable causal connection between statistical variables in the structural equation approach. Looking at the Table 3.1, you can say that the audit commitment has a strong impact on burnout and it is negative. In addition, as for the impact on the turnover intention, there is no direct influence and it is negative. Burnout has a strong influence on the turnover intention and it is positive. With these results, we can say that we confirm our hypotheses.

Table 2

Specific Indirect Effects

AC-> Burnout -> TI	- 0.283
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Table 2 shows that the audit commitment has no influence on turnover intention directly and it affects through burnout.

Table 3

Outer Loadings

	Burnout	AC	TI
AFC7			0.742
AFC8			0.819
BO1	0.915		

	Burnout	AC	TI
BO2	0.922		
BO3	0.916		
TI4		0.801	
TI5		0.692	
TI6		0.823	
TI7		0.833	

The outer model is the model that portrays the connections among the latent variables and their indicators. The purpose is to determine how well the questions suit the hypothetical-defined construct. Looking at the Table 3.3. can say that the questions fully describe the variables, since the results of more than 0.7.

Table 4

Latent Variable Correlations

	Burnout	AC	TI
Burnout	1.000	-0.569	0.583
AC	-0.569	1.000	-0.433
TI	0.583	-0.433	1.000

Table 5

R Square

	R Square	R Square Adjusted
Burnout	0.324	0.318
TI	0.355	0.343

The coefficient of determination (R²) is generally considered as the principle pointer reflecting the quality measure of the regression model describing the connection between the dependent and independent variables of the model. The R² value must be in the range from zero to one: $0 \leq R^2 \leq 1$. The worthiness of the model can be defined by this coefficient: the closer results is to 1 is the better. In view of the information we can state that the results are not near to 1, but they are closer to 0. This demonstrates there is a connection between the determinants, however it isn't high.

Table 6

F square

	Burnout	AC	TI
Burnout			0.260
AC	0.479		0.023
TI			

F-square estimate the strength (magnitude) of relationship between variables. Looking at our results, it can be said that between burnout and turnover intention there is a medium relation. Between audit commitment and burnout the relation is high, and between audit commitment and turnover intention there is no relation at all.

Table 7

Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Burnout	0.906	0.908	0.941	0.842
AC	0.796	0.801	0.868	0.623
TI	0.366	0.371	0.758	0.611

Cronbach's alpha measures reliability or internal consistency. According to items in the Table 3.7 it shows that the ratio of burnout is more than 0.9 and this is excellent. Coefficient of audit commitment in the interval between $0.8 > \alpha \geq 0.7$ and it is acceptable. High levels of alpha means that the elements in the test is strongly correlated. Cronbach's alpha of turnover intention is low than 0.5, because it has other factors that influence to it, which we did not consider. The Spearman's correlation (rho_A) determines the strength and direction of the monotonic connection between the two factors. Table 3.7 shows that Spearman's correlation of burnout and audit commitment is strong, but turnover intention's is week because we considered only one factor that influences to it. Composite Reliability (CR) is a less biased estimate of reliability than Cronbach's Alpha, the acceptable value of CR is 0.7 and above. Average Variance Extracted (AVE) measures the level of variance caught by a construct versus the level due to measurement error, values over 0.7 are viewed as great, while, the level of 0.5 is acceptable. According to our results you can

see that values of CR are above 0.7 and it is acceptable and the values of AVE are above 0.5 and it is also acceptable.

Table 8

Fornell-Larcker Criterion

	Burnout	AC	TI
Burnout	0.918		
AC	-0.569	0.789	
TI	0.583	-0.433	0.782

The Fornell-Larcker Criterion was widely used to estimate the level of overall variance between the latent variable model. To verify the discriminant validity, the general errors between the components were compared with the Average Variance Extracted (AVE) of the individual factors. The diagonal components in the table represent the square foundation of the AVE's, which is the measure of the variance between the construction and its indicators, and the off-diagonal elements are the square of the correlation between the constructions. As observed from the factor correlation matrix in Table 3.8. The smallest AVE esteem was 0.782. This analysis demonstrated that the overall variance between the factors were lower than the AVE's individual factors that confirmed the validity of the discriminant.

Table 9

Heterotrait-Monotrait Ratio (HTMT)

	Burnout	AC	TI
Burnout			
AC	0.665		
TI	1.014	0.786	

Heterotrait-monotrait proportion of the connections (HTMT) way to deal with assess discriminant validity. Especially, it assesses the average relationship among indicators over develops (i.e. heterotrait-heteromethod correlations), with respect to the average relationship among indicators inside the same develop (i.e. monotrait-heteromethod relationships). The occurring HTMT values are interpreted as evaluations of inter-construct connections. HTMT values smaller than 1 give the idea that the true connection between the two variables should contrast. If the value of the HTMT is higher than this

point of limit, there's a need of discriminant validity. From the Table 3.9 you'll be capable see that two values smaller than 1 which shows up the true connection between the develops are vary. Just correlation among burnout and turnover intention is 1.014, there's an absence of discriminant validity.

Table 10

Model Fit

	Saturated Model	Estimated Model
SRMR	0.105	0.105
d_ULS	0.495	0.495
d_G1	0.295	0.295
d_G2	0.270	0.270
Chi-Square	182.068	182.068
NFI	0.676	0.676
rms Theta	0.326	

The SRMR is portrayed as the complexity between the observed correlation and the model implied correlation matrix. Consequently, it permits assessing the average magnitude of the errors amongst observed and expected correlations as an absolute degree of model fit criterion. A value under 0.10 or of 0.08 are viewed as a good fit. From our results SRMR is more than 0.10, this suggests the average value of the error between the observed and expected relationships is greater. Normed Fit Index (NFI) is used level of goodness of fit for the examination of covariance structures. This note creates the impression that inverse to what has been guaranteed the normed fit index is subordinate on sample size. The NFI results in values between 0 and 1. The nearer the NFI to 1, the better the fit. From our results NFI is equivalent to 0.676 and it is a great fit. The RMS_theta expands on the outer model residuals, which are the differentiations between predicted indicator values and observed indicator values. The degree should be close to zero to demonstrate great model fit, since it would recommend that the connections between the outside model residuals are very small. Agreeing to our results it is equivalent to 0.326 and it is acceptable.

Table 11

Bootstrapping

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Burnout -> TI	0.498	0.499	0.112	4.452	0.000
AC -> Burnout	-0.569	-0.574	0.073	7.812	0.000
AC -> TI	-0.149	-0.156	0.114	1.305	0.192

T-statistics (Student's t-test) is used to test the significance of each factor of the regression model. A widely used criterion for the significance of statistical estimates. t-statistics is the ratio of the standard error of the coefficient estimate to its absolute value. P values is used to determine statistical significance in a hypothesis test. The range of P value is (0,1). Looking at the Table above, the results of T Statistics are 4.452 and 7.812, which is more than 1.96. P values are 0, which mean that Hypothesis 1,2 are significant. T Statistics' result 1.305 is less than 1.96 and it is not significant, which mean that audit commitment has no direct effect to turnover intention.

Table 12

Specific Indirect Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
AC -> Burnout -> TI	-0.283	-0.288	0.082	3.468	0.001

Table 12 shows indirect effect of audit commitment to turnover intention through burnout. T Statistics is more than 1.96 and P value is close to 0, which means that it is significant. From this table, we can say that audit commitment has effect to turnover intention through burnout.

CONCLUSION

In this study, we considered the audit commitment to their firm, how it influences the level of auditor's burnout and the turnover intention. Past studies

demonstrate that burnout of specialists prompts negative results for employees and associations, for example, increased turnover.

We predicted that a strong commitment would negatively affect the burnout and turnover intention, while the burnout would positively affect the turnover intention. The results prove each of the hypotheses.

Accountants and auditors with burnout status shows a low level of emotional organizational commitment and job satisfaction (Fogarty, 2000). Similarly, we proved that burnout should be positively related to the turnover intention in this study. Given the genuine results of burnout for both audit and accounting firms, it is essential to realize what should be done to prevent it. (Almer & Kaplan, 2002) asserted in their study that accountants and auditors who work under adaptable working conditions have a lower burnout rate.

We also want to emphasize the significance of the relationships between auditors and audit firms, as well as demonstrating, that fair treatment and high-quality relations lead to a reduction in the burnout level of the auditor and their turnover intention.

Our results may not be completely summed up due to real turnover situation. Furthermore, due to some certain features of numerous audit firms, a specific level of actual turnover could in fact be desirable for a few firms.

The auditors who took part in this study were from Big 4 and other audit firms. To expand generalizability, future research may include auditors who have worked for Big 4 and other audit organizations and which are currently working in an alternative field, sphere or industry.

The results of our work have important implications for audit firms: burnout of the auditor has serious negative results for organizations, as increased turnover, lower productivity and lower job satisfaction. A high level of voluntary turnover and lack of employees prompts high staff costs for the firm, for example, extra expenses of enrollment and trainings. For example, every time when the auditor is replaced in the engagement team, more time and money is needed to bring up a new auditor and finish all the tasks on time.

In addition, clients usually prefer consistency in audit team members, and excessively numerous adjustments in the audit team can disappoint clients, which urges them to look somewhere else for services. For an organization, this can prompt loss of clients and income.

Auditors regularly need to work overtime. This is the nature of the profession. In any case, firms can control how they are with their employees, and real efforts in this regard are likely to affect the auditor's perceptions. It is critical for firms to use reasonable systems and tools in making decisions about, for example, execution assessments, promotions, paid vacations, mentoring, setting goals, training, planning and other authoritative issues. To solve the identified problems, we propose the following solutions:

It is very important to improve the quality of work: create comfortable conditions in the workplace for employees, replace obsolete office equipment.

Provide a better social pack: lunch and life insurance at the expense of the company.

Payroll, compensatory payments, wages should correspond to the amount of work of employees.

Do not force employees to work overtime or on weekends. For most of them, plays an important role, and their reduction can hurt more than the increase in workload.

Being able to change to schedule and make it more flexible. The work should be evaluated not by the amount of time worked, but by concrete results achieved. If the company improves its internal system, the staff turnover will decrease, fewer employees will leave the job, and this will reduce the amount of work for them.

Create a favorable atmosphere, without any pressure, so that employees can work comfortably.

Create programs for professional and career development of personnel. Refresher programs are critical for guaranteeing loyalty and retention. For instance, courses to improve skills, improve existing abilities and increase new knowledge at the expense of the employer.

Build up a competitive compensation package that includes bonuses for special achievements, an arrangement of advantages that supports the health of specialists and their families. Think about the necessities of workers.

Try not to treat some representatives with prejudice. Be reasonable and reliable in building up compensation. Representatives will be less inclined to leave an association that cares for them. The employee must know and understand that his aspiration is evaluated by management. Praise, assess the achievements, pay attention to the problems of the employee - you need to motivate employees by any means, to prevent any thought of changing the job. This approach encourages staff to improve their work, gives freedom, energy, allows each employee to feel personal importance, demand. A motivated employee begins to appreciate his position, strives to fulfill his duties in the best way and achieves high results. Firms should look for and sincerely consider the commitment of the individuals who are making significant organizational decisions. In decision-making, firms should use significant and effective tools to ensure that all employees' rights are respected and their results are assessed equally.

Using the above suggestions companies will improve the employees' impression of reasonable treatment by the firm. Such treatment is imperative, as it can prompt to establish high-quality relations between employees and the firm, decreasing the probability of burnout of the auditors and avoidance of its negative outcomes.

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