



Paper Type: Original Article

Examining the Relationship between Conflict Management Style and Job Burnout Considering the Mediating Variable of Role Ambiguity in Public Sector Accounting

Seyed Reza Seyed Nezhad Fahim^{1,*} , Makan Azimi¹

¹Department of Accounting, Lahijan Branch, Islamic Azad University, Lahijan, Iran; fahim_re@yahoo.com.

Citation:

Received: 19 July 2024

Revised: 20 October 2024

Accepted: 13 November 2024

Seyed Nezhad Fahim, S. R., & Azimi, M. (2025). Examining the relationship between conflict management style and job burnout considering the mediating variable of role ambiguity in public sector accounting. *Accounting and auditing with application*, 2(1), 48-61.


Abstract


This study examined the relationship between conflict management style and job burnout, considering the mediating variable of role ambiguity in public sector accounting. The population under study is all public sector accountants (at the professional level), including government agencies, municipalities, and organizations under the judiciary, such as document registration, etc., throughout the country. In this way, the sample size was 135 people. A random sampling method was also used. The present research is of applied type and is classified as descriptive-correlational research. A reference questionnaire was used for data collection. Then, data analysis was done using SPSS version 22 and Smart PLS version 3 software. The results showed a significant relationship between conflict management style and role ambiguity. A negative and significant relationship exists between Cooperative leadership style and role ambiguity. A positive and significant relationship exists between Dominant leadership style and role ambiguity. A positive and significant relationship exists between Avoidance leadership style and role ambiguity. There is a significant relationship between role ambiguity and job burnout. There is a significant relationship between conflict management style and job burnout. A negative and significant relationship exists between cooperative leadership style and job burnout. A positive and significant relationship exists between dominant leadership style and job burnout. However, no significant positive relationship between Avoidant leadership style and job burnout was found. Role ambiguity has a mediating role in the relationship between conflict management style and job burnout. Role ambiguity plays a mediating role in the relationship between collaborative management and burnout. Role ambiguity plays a mediating role in the relationship between management avoidance and burnout. Role ambiguity plays a mediating role in the relationship between dominance management and burnout.

Keywords: Conflict management style, Burnout at work, Role ambiguity.

1 | Introduction

Every organization needs a healthy and efficient workforce to move forward. Several factors affect the physical and mental health of employees, as well as their efficiency and effectiveness. One of the most important issues in this regard is employee burnout. Despite differences in the definition of burnout, there is a consensus on its impact on individual and social life.

 Corresponding Author: fahim_re@yahoo.com

 10.22105/aaa.v2i1.58



Licensee System Analytics. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<http://creativecommons.org/licenses/by/4.0>).

According to HAFTA'S theory, in addition to the fact that people have sufficient motivation to protect their current resources, they also try to acquire new resources. There are a variety of resources for individuals, but in work environments, social support, management support for employees, and understanding the employer as a resource for employees are important. Management support for employees can directly reduce the impact of stressors on job burnout. Therefore, a conflict management style can reduce the effects of stressors. Job burnout and one of its main dimensions, emotional exhaustion, exist and have been measured at high levels for public sector accountants [1]. Such problems can be very costly for organizations and have many financial consequences. In addition, managers spend at least 20% of their time resolving conflicts. Another consequence of job burnout, especially among public sector accountants, is their work efficiency. Therefore, researching this material to reduce burnout is a valuable effort [2]. Research in this area is ongoing, and this topic may continue until we fully understand which jobs are prone to burnout. What causes it, and what should be done about it? Therefore, studies such as this can further investigate the factors that influence job burnout and the role of stress factors among accountants to create a better understanding of organizations and public institutions that can reduce burnout among accountants.

One of the job stressors is role ambiguity. Role ambiguity should appear when people do not have clear and psychological expectations of their roles, responsibilities, and functions and are likely to be confused about the necessity of their roles [3]. In this situation, the employees need more information about their roles, responsibilities, and requirements.

Fogarty et al. [4] believe that job burnout for public sector accountants will be influenced by the stress factor of role ambiguity, and job satisfaction will influence their job performance.

In general, the environment in which public sector auditors operate is governed by laws, regulations, directives, instructions, etc., and following the changes in the aforementioned regulations, the factor of ambiguity will play a more prominent role. This issue will be more beneficial in the current economic conditions and financial challenges that require regular daily rules and controls [5]. Therefore, examining the effects of role ambiguity on job burnout becomes doubly important. On the other hand, despite the aforementioned research, few cases have examined the mediating role of stressful factors on the relationship between job burnout and conflict management styles, and based on this, the role ambiguity on the relationship between job burnout of public sector accountants and conflict management styles in Iran it has not been noticed so far. Therefore, the upcoming research indirectly examines conflict management's effect on accountants' job burnout through role ambiguity.

Considering the high stress in the work environment of public sector accountants and the problems resulting from it, conflict management styles intensify role ambiguity and job burnout [4]. Therefore, this research examines whether there is a significant relationship between conflict management style and job burnout, considering the mediating variable of role ambiguity in public sector accounting.

2 | Theoretical Foundations and Extension of Hypotheses

2.1 | Conflict Management Style

Conflict is a natural and inevitable phenomenon in individual and organizational life, appearing for many reasons and in different forms. Due to the abundance and importance of this phenomenon in individual, group, and organizational life, the term conflict has been interpreted in various ways [6]. In this section, the most important definitions are briefly mentioned:

Webster's dictionary defines conflict as a struggle between opposing forces, the conflict between instincts and morals, and religious and moral ideals. According to Dubrin, conflict in individuals and groups is natural and results from a competitive environment. It occurs when the needs, desires, goals, opinions, or values of two or more people differ and is often accompanied by anger, helplessness, discouragement, worry, anxiety, and fear [7].

According to his studies, Kent Thomas introduces five main styles for conflict management: competitive style, compromise, concession, cooperation, and avoidance [8]. There are five ways of responding to conflict, which are called conflict management styles, and usually, each person is dominant in one of these styles [6]. Each style is based on a combination of two dimensions: attention to self and attention to others. Knowing these styles helps resolve conflicts correctly and effectively and manage them effectively. *Fig. 1.* shows different conflict resolution styles.

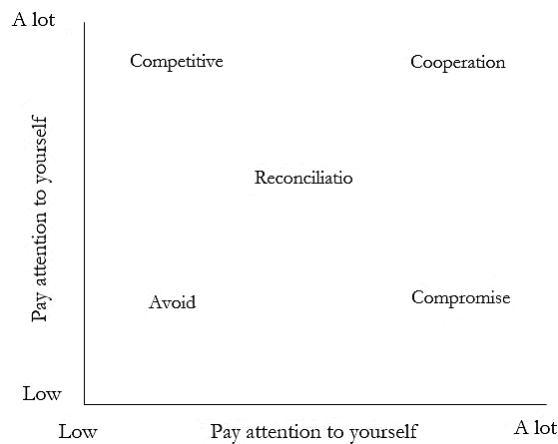


Fig. 1. Conflict management styles [7].

The first is the competitive style, in which a person pursues his goals and interests without considering others. The characteristics of this method are that it is non-participative and, second, that it is power-oriented. A person uses whatever power seems appropriate to win a particular situation. Choosing this style means one side considers its interests and desires before others. Using such a style creates a win-lose situation [9].

The second style is the Compromise Style, which is the opposite of the competitive style. In this style, a person gives up his interests and goals to fulfill the goals and needs of others. The important feature of this method is self-sacrifice, but it still seeks participation. People who choose this style ignore their interests and desires and allow others to fulfill their desires. Many of these people believe that a good friendship is more important than anything else.

The third style is the Avoidance Style. In this style, a person pursues neither their interests and goals nor the interests and goals of others and usually tries to avoid, postpone, or withdraw from conflict situations. People who choose this style do not engage in conflict. They pay no attention to their desires or the desires of others. The basis of their words is: make up your mind and forgive me.

The fourth style is the cooperation style. This style is the opposite of the avoidance style. In other words, in this style, the parties stand firm to achieve their interests, but simultaneously, they want to cooperate and consider the other party's interests. Therefore, the main characteristic of this style is the characteristic of seeking participation. By using this style, the requirements of both sides of the conflict are met. Choosing this style helps people work together in a way that everyone wins. This style allows people to seek solutions that meet their interests and maintain good and effective communication [10].

The last style is the compromise style. The purpose of compromise is to find some acceptable measures and solutions for both parties to achieve the relative interests and goals of the parties. In other words, this style is more cooperative between the competition and the compromise styles. Here, the parties agree to give up some of their positions and concede some points to the opponent [11]. People use this style to get only some of their wants and interests, i.e., to satisfy and meet some of their needs. Flexibility, exchange, and negotiation have a special place in this method.

This is because it is usually more acceptable and preferable for the conflicting parties to resolve the conflict through mediation than arbitration. Therefore, the person who wants to play the role of a mediator should gradually and slowly move from mediation to arbitration, especially if the parties wish to continue working together [6].

2.2 | Burnout at Work

British psychiatrist Herbert Freudenberg first identified the condition known as burnout in himself and his colleagues. At first, it was thought that these existing burnout were only seen in service and support jobs such as medicine, psychiatry, surgery, assistance, counseling, and psychology. Still, later, it was found that this disorder is not one-dimensional; it is a syndrome and can be seen in other jobs. Job burnout is when people with mental exhaustion become inattentive to their lives and work conditions and become pessimistic about the value of their work. Such people gradually lose their sense of competence and efficiency and feel that the quality of their work could be improved [12].

Job burnout is a type of burnout that causes a sense of failure due to excessive effort in performing job duties. Another definition of job burnout is a severe injury that occurs due to constant pressure from work and prevents the feeling of job satisfaction. In burnout, a person gradually loses interest in the positive features of life, and discomfort and pressure always accompany him and interfere in all his life affairs.

2.3 | Role Ambiguity

The meaning of role ambiguity is how much a person feels threatened and how difficult it is to adapt to the environment. In other words, role ambiguity is an uncertain characteristic related to the individual's behavior and research. Role ambiguity is a personality variable confronting a person in unfamiliar, complex, and incomprehensible ways. A person with low role ambiguity usually experiences more stress and tries to avoid the ambiguous stimulus by reacting with self-rejection. Perfectionists and non-perfectionists differ in several ways when involved in complex tasks. They are more likely to make mistakes, have higher levels of negative mood, have less confidence in their ability to perform complex and challenging tasks, believe that others will judge them more harshly, and are more likely to hide their results from others.

3 | Research Method

3.1 | Study Population, Sampling Method and Study Sample Size

A statistical population is a group of people or units with at least one common characteristic. Also, the sample group is a small collection of the statistical population, including some members selected from the statistical population. In other words, several members of the statistical population (but not all) form the sample group. Since research on all members of a society is time-consuming and not cost-effective, the researcher has to do sampling. The target population is all public sector accountants (at the professional level), including government agencies, municipalities, and organizations under the judiciary, such as document registration, etc., throughout the country.

A random sampling method was used. Researchers have yet to determine the sample size for running structural equations. Some researchers argue that "selling structural equation modeling" is similar to some aspects of multivariate regression. They suggest using the principles of sample size determination in multivariate regression analysis to determine the sample size in structural equation modeling. In this research, the company is uncertain. The non-probability sampling method was used in the first stage to select the sample in this research. Availability sampling is a design and method that includes anyone who happens to be present when the sample is selected. Using volunteers and existing groups simply by their presence during sampling is an example of this method.

$$5q \leq n \leq 15q,$$

(1)

where q is the number of observed variables (questionnaire items), and n is the sample size.

Some other researchers suggest a minimum sample size of 200 to run structural equations. Meanwhile, a sample size more significant than this number may lead to an increase in chi-square and a decrease in model fit. Since the current research has 27 questionnaire items, 135 questionnaires were distributed manually and electronically to the statistical population to meet the above threshold in determining the sample size.

3.2 | Research Hypotheses

Main Hypothesis 1. There is a significant relationship between conflict management style and role ambiguity.

Sub-Hypothesis 2. Cooperative leadership style and role ambiguity have a negative and significant relationship.

Sub-Hypothesis 3. A positive and significant relationship exists between dominant leadership style and role ambiguity.

Sub-Hypotheses 4. A positive and significant relationship exists between avoidance leadership style and role ambiguity.

Main Hypothesis 5. There is a significant relationship between role ambiguity and job burnout.

Main Hypothesis 6. A significant relationship exists between conflictual leadership style and job burnout.

Sub-Hypotheses 7. Cooperative leadership style and job burnout have a negative and significant relationship.

Sub-Hypothesis 8. A significant positive relationship exists between dominant leadership style and job burnout.

Sub-Hypothesis 9. A significant positive relationship exists between Avoidant leadership style and job burnout.

Main Hypothesis 10. Role ambiguity mediates the relationship between conflict management style and job burnout.

Sub-Hypotheses 11. Role ambiguity mediates the relationship between collaborative leadership and job burnout.

Sub-Hypothesis 12. Role ambiguity mediates the relationship between avoidance management and job burnout.

Sub-Hypotheses 13. Role ambiguity mediates the relationship between Dominant Management and job burnout.

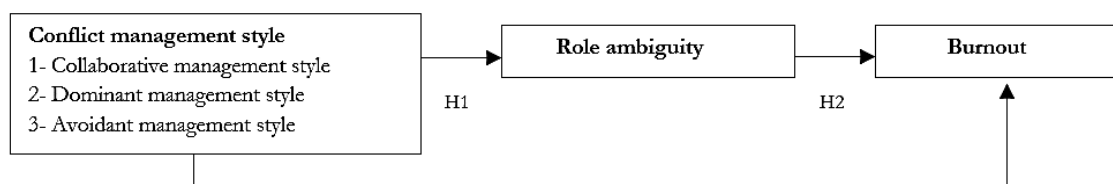


Fig. 2. Research conceptual model.

3.3 | Research Variables

Independent variable: conflict management styles (collaborative management style, dominant management style, and avoidant management style).

Dependent variable: burnout.

Mediating variable: role ambiguity.

3.4 | Validity and Reliability of the Questionnaire

Validity (determining the validity of the questionnaire)

The validity of a measurement tool is the ability of the tool to measure the characteristic it is designed to measure. In other words, is the measurement method or tool effective for its intended purpose? It means whether or not the desired measurement method or tool can measure the characteristic or the characteristic for which the tool is designed. In other words, the validity concept answers how well the measurement tool measures the characteristic. One must know the validity of the measurement tool to be sure of the accuracy of the data obtained from it. Still, in research, it is usually used to measure face validity from the point of view of experts and professors who are knowledgeable about the subject. Sarukhani says, "Face validity is the extent to which experts agree on an issue in terms of an index or criterion." In this research, several expert professors confirmed the measurement tool's validity after designing the questionnaire. Also, given that the questionnaires have been used in different studies and variables have been measured, it can be claimed that the instrument used has construct or content validity (that is, the content of the questionnaires in short) can answer the questions arising from the research) has also been tested.

3.4 | Reliability of the Questionnaire

Cronbach's alpha test confirmed the reliability of the questionnaire. The purpose (reliability) is the extent to which the chosen measurement tool provides similar results when the measurement of the variables is repeated under the same conditions. There are many different methods to determine the reliability of the measurement tool, one of which is the measurement of its internal consistency. Cronbach's alpha coefficient can measure the internal consistency of the measurement tool. The minimum acceptable value for this coefficient should be 0.7, but values of 0.6 and even 0.55 are acceptable. Cronbach's alpha is calculated as the average internal correlation between questions measuring a concept. The closer Cronbach's alpha is to 1, or in other words, the closer the percentage of the coefficient obtained is to 100, the higher the internal consistency validity or reliability. Cronbach's alpha is calculated using the following formula:

$$\text{Alpha}(a) = \left(\frac{N}{N-1} \right) \left(\frac{S^2 - \sum_i S_i^2}{ST^2} \right).$$

4 | Findings of the Research

4.1 | Description of Respondents' Demographic Variables

Some demographic characteristics of the respondents are as follows:

4.1.1. | Description of age of respondents

According to *Table 1*, 42.2% of the respondents are 20-29, 46.7% are 30-39, 7.4% are 40-49, and 3.7% are 50 and above.

Table 1. Description of respondents' age.

	Number	Percent
20-29 years	57	42.2
30-39 years	63	46.7
40-49 years	10	7.4
50 years and above	5	3.7
whole	135	100

4.1.2 | Description of the gender of the respondents

According to *Table 2*, 31.1% of the respondents are female and 68.9% are male.

Table 2. Gender description of respondents.

	Number	Percent
woman	42	31.1
man	93	68.9
whole	135	100

4.1.3 | Description of the education of the respondents

According to *Table 3*, 16.3% of the respondents have a higher education than a diploma or less, 47.4% have a bachelor's degree, 33.3% have a master's degree, and 3% have a doctorate.

Table 3. Description of respondents' education.

	Number	Percent
Associate degree and less	22	16.3
Undergraduate	64	47.4
Master's Degree	45	33.3
Ph.D	4	3
whole	135	100

4.2 | Normality check of the research variables

When choosing a test, you must select parametric or non-parametric tests. One of the main criteria for this choice is the Kolmogorov-Smirnov test. The Kolmogorov-Smirnov test shows the normality of the data distribution. It compares the distribution of a characteristic in a sample with the distribution assumed for the population. If the data have a normal distribution, it is possible to use the parametric test. Otherwise, the non-parametric test should be used. According to SPSS analysis in the output of the Kolmogorov-Smirnov test, if the test was significant, i.e., the significance level was less than five percent, it means that the distribution is not normal, and a non-parametric test should be used. Therefore, if the result of this test is not significant, it is possible to use parametric tests.

Table 4. Kolmogorov-smirnov test for research variables.

Variables	Test Statistics	Sig.	Result
Collaborative management style	0.127	0.000	Not normal.
Dominant Management Style	0.152	0.001	Not normal.
Avoidant management style	0.160	0.000	Not normal.
Role ambiguity	0.200	0.105	normal
Burnout at work	0.127	0.090	normal

According to *Table 4*, it can be seen that in the Kolmogorov-Smirnov test, the value of the significance level obtained for the variables of role ambiguity and job burnout is more than 0.05. As a result, the mentioned variables have a normal distribution in the examined sample; however, the variables of cooperative management style, dominance management style, and avoidance management style do not have a normal distribution. Considering the normality and non-normality of the research variables, SMARTPLS software,

which can use non-parametric tests concerning the data of less than 500 samples, is a better option for analysis.

4.3 | Examine the Fit of the Research Model

The examination of model fit is done in three parts: measurement, structural, and general, to check the extent to which the research model fits the data collected from the statistical sample. After confirming the model's fit, the researcher can examine and test the research hypotheses. After obtaining the data related to the variables, the Smart PLS software presents the final model of the research, which includes most of the analysis in the form of *Fig. 3* in the standardized coefficients estimation mode and *Fig. 4* of the model in the *t* significant coefficients mode, which All analysis and fitting of measurement, structural and general models and testing of hypotheses are done based on these outputs.

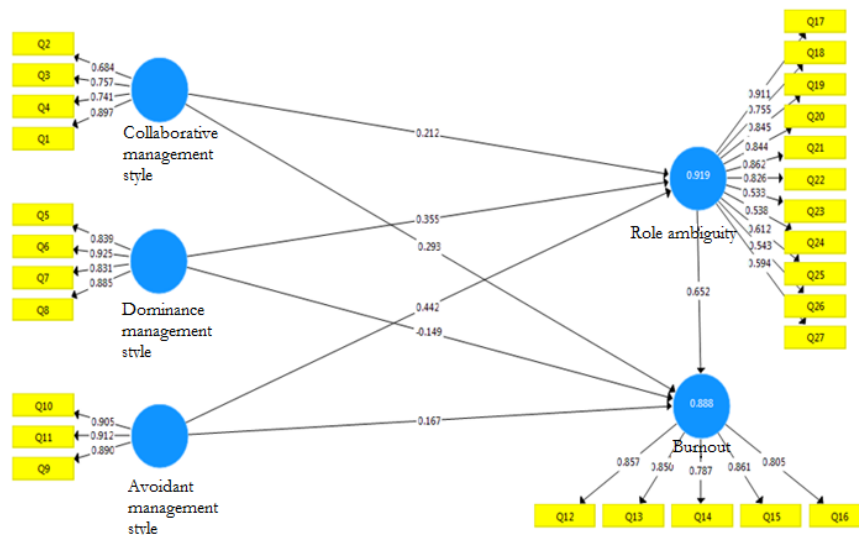


Fig. 3. The final model of the research is the estimation of standardized coefficients.

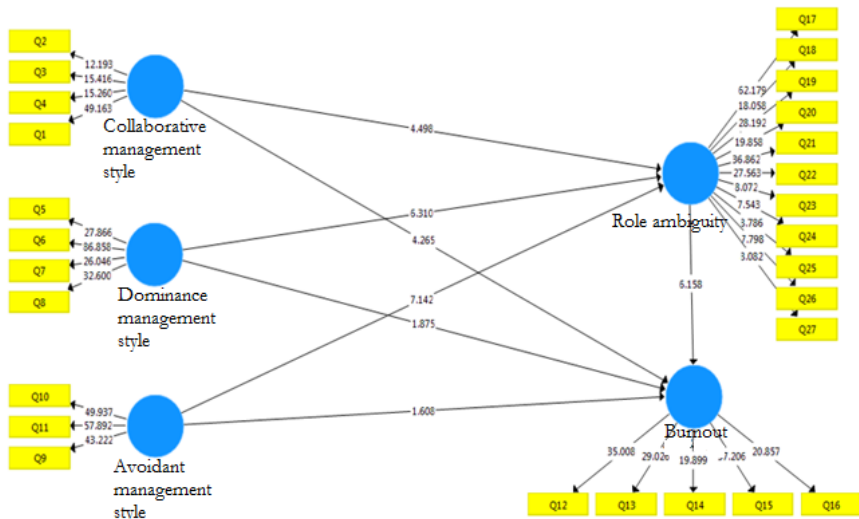


Fig. 4. shows the final model of the research in the case of significant coefficients *t*.

4.4 | Factor Loadings Coefficients

Factor loadings are calculated by calculating the correlation value of the indices of a structure with this structure, and the value of 0.5 for these coefficients confirms that the variance between this structure and its indices is greater than the variance of the measurement error of this structure and its reliability the model is accepted.

Table 5. Factor loading coefficients of model structures.

	Collaborative Management Style	Dominant Management Style	Avoidant Management Style	Burnout at Work	Role Ambiguity
Q1	0.90				
Q2	0.71				
Q3	0.74				
Q4	0.74				
Q5		0.83			
Q6		0.92			
Q7		0.83			
Q8		0.88			
Q9			0.89		
Q10			0.90		
Q11			0.91		
Q12				0.85	
Q13				0.85	
Q14				0.78	
Q15				0.86	
Q16				0.80	
Q17					0.91
Q18					0.75
Q19					0.84
Q20					0.84
Q21					0.86
Q22					0.82
Q23					0.53
Q24					0.53
Q25					0.61
Q26					0.54
Q27					0.59

In all model structures, the factor loads have values greater than 0.5; therefore, the reliability of the measurement models is acceptable, which indicates the appropriate fit of the measurement model.

4.5 | Structural Model Fitting

According to the data analysis algorithm in the PLS method, after fitting the measurement models, it is time to fit the research's structural model. This section uses the R-squared standard to fit the structural part, which we will examine further.

4.6 | R-squared Criterion

R² is a criterion for linking the measurement part to the structural part of the model and shows the effect of an exogenous variable on an endogenous variable. The values of 0.19, 0.33, and 0.67 are introduced as weak, medium, and strong values of R², respectively. The results of this criterion are presented in Table 6. (It should be noted that this value is not given for exogenous variables).

Table 6. R² values.

	R² Values
Burnout at work	0.88
Role ambiguity	0.91

According to Table 6, the obtained value of R², according to the three values of the criterion, indicates the perfect fit of the structural model.

4.7 | Q2 Criterion

The Q2 criterion indicates the predictive power of the model. Models with an acceptable structural fit should be able to predict the indicators related to their endogenous structures. The values of Q2 for the model's endogenous variables are given in the Table below.

Table 7. Q2 value.

Variable	Q2 Value
Burnout at work	0.32
Role ambiguity	0.25

According to the values obtained for Q2 and the three criterion values of 0.02, 0.15, and 0.30, respectively, as weak, medium, and strong values regarding the intensity of the predicted power, the predictive power for the variables of the present model shows appropriate and acceptable predictive power and the appropriate fit of the structural model is confirmed.

Analysis of the paths resulting from the structural model of the research

As can be seen from the software output from the standard estimates and significant numbers, the results table of the effects of the model variables has been calculated in the Table below.

Table 8. Path analysis results in the structural model.

Hypothesis	T-Sig.	Direct Coeff.	Result
Collaborative management style-Role ambiguity	4.45	-0.21	Hypothesis confirmation
Dominant management style-role ambiguity	6.49	0.35	Hypothesis confirmation
Avoidant management style-role ambiguity	7.33	0.44	Hypothesis confirmation
Role ambiguity-Burnout at work	7.73	0.65	Hypothesis confirmation
Collaborative management style-Burnout at work	2.09	-0.29	Hypothesis confirmation
Dominance management style-Burnout at work	5.45	0.14	Hypothesis confirmation
Avoidance management style-Burnout at work	1.61	0.16	Hypothesis rejected
Collaborative management style-role ambiguity - Burnout at work	4.85	0.25	Hypothesis confirmation
Dominant management style-role ambiguity- Burnout at work	5.16	0.36	Hypothesis confirmation
Avoidance management style-role ambiguity- Burnout at work	5.46	0.35	Hypothesis confirmation

Hypothesis 14. A negative and significant relationship exists between collaborative leadership style and role ambiguity.

According to the research's structural model, in the case of significant coefficients, the t-statistic between the two variables of collaborative management style and role ambiguity is out of range (-1.96 & -1.96), and therefore, the hypothesis is accepted. A negative and significant relationship exists between cooperative leadership style and role ambiguity.

Hypothesis 15. A positive and significant relationship exists between dominant leadership style and role ambiguity.

According to the research's structural model, in the case of significant coefficients, the t-statistics for the variable of management style are dominance and role ambiguity, which is outside the range (-1.96 & -1.96). Therefore, the hypothesis is accepted. There is a positive and significant relationship between dominant leadership style and role ambiguity.

Hypothesis 16. A positive and significant relationship exists between avoidance leadership style and role ambiguity.

According to the research's structural model, in the case of significant coefficients, the t-statistic between the two management styles of avoidance and role ambiguity is outside the range (1.96 & -1.96), and therefore, the hypothesis is accepted. A positive and significant relationship exists between avoidant leadership style and role ambiguity.

Hypothesis 17. There is a significant relationship between role ambiguity and burnout.

According to the research's structural model, in the case of significant coefficients, the t-statistic for the variables of role ambiguity and job burnout is outside the range (1.96 & -1.96), and therefore, the hypothesis is accepted. Thus, there is a significant relationship between role ambiguity and job burnout.

Hypothesis 18. A significant positive relationship exists between dominant leadership style and job burnout.

According to the research's structural model, in the case of significant coefficients, the t-statistics between the two variables of dominant management style and job burnout are out of range (-1.96 & -1.96), and therefore, the hypothesis is accepted. A positive and significant relationship exists between Dominant Management Style and Job Burnout.

Hypothesis 19. Avoidance leadership style and job burnout have a positive and significant relationship.

According to the model, in the case of significant coefficients, the amount of t-statistic between avoidance management style and job burnout is outside the range (1.96 & -1.96), and therefore, the hypothesis is accepted. In other words, a positive and significant relationship exists between Avoidance leadership style and job burnout.

Hypothesis 20. Role ambiguity has a mediating role in the relationship between cooperation and burnout.

According to the SOBEL test, in the case of significant coefficients, the t-statistic for the variable role ambiguity in the relationship between cooperation and burnout is outside the range (1.96 & -1.96), and therefore, the hypothesis is accepted. In other words, role ambiguity mediates the relationship between cooperation and burnout.

Hypothesis 21. Role ambiguity plays a mediating role in the relationship between avoidance and burnout.

According to the SOBEL test, in the case of significant coefficients, the t-statistic for the variable role ambiguity in the relationship between avoidance and burnout is outside the range (1.96 & -1.96), and therefore, the hypothesis is accepted. In a sense, role ambiguity mediates the relationship between avoidance and burnout.

Hypothesis 22. Role ambiguity has a mediating role in the relationship between mastery and burnout.

According to the SOBEL test, in case of significant coefficients, the t-statistic for the variable role ambiguity in the relationship between mastery and burnout is out of range (1.96 & -1.96), and therefore, the hypothesis is accepted. In other words, role ambiguity mediates the relationship between dominance and burnout.

5 | Conclusion

5.1 | Discussion of Research Assumptions

The study results show that the perceived dominant conflict management style positively correlates with role ambiguity. At the same time, the perceived collaborative management style has a negative relationship with this variable. The type of conflict management has a significant effect on these role stressors. Regarding accounting burnout, the results show that the perceived dominant conflict management style and perceived collaborative management style indirectly affect burnout through stressors. Specifically, these two styles influence burnout through role ambiguity. In addition, perceived avoidant conflict management style influenced burnout through role ambiguity. These findings suggest that perceived conflict management style is an important contextual consideration in the accounting burnout model.

Given that role ambiguity was significantly related to burnout in the sample of this study, role ambiguity is an effective mediator of this role factor. While Fogarty et al. [4] burnout model includes all three role stressors as antecedents to burnout, also note that these stressors can exist in different strengths and combinations. This has been demonstrated in other studies of general accounting turnover. It is also interesting that the avoidant conflict management style only had a positive and significant relationship with role conflict but not with role ambiguity or role overload. This style may be less effective because it is a more "neutral" approach to conflict, so it is neither helpful nor harmful regarding role ambiguity or role overload. However, this approach was associated with increased role conflict, suggesting a detrimental effect of this style in addressing employees' concerns about competing pressures and priorities. Because employees do not understand guidance on how to deal with conflict, this creates the opportunity for them to experience more conflict about their roles and the priorities they place on others.

The dominant conflict management style positively correlated with all three occupational stressors. This suggests that an environment in which conflict is handled in a competitive and potentially destructive manner affects the perceived stress of accounting professionals. Given the extent of stressors and burnout among accounting professionals, handling conflict only exacerbates the problem by placing additional demands on employees' cognitive resources in an already demanding work environment. It works.

On the other hand, the results indicate that a collaborative conflict management style, in which conflict is actively and constructively managed, reduces all three stressors. In addition, the analysis showed that a collaborative conflict management style had a significant direct and adverse effect on feelings of burnout. Therefore, the benefits of managing conflict in this way by reducing stressors and their negative impact on burnout, both directly and indirectly, are twofold. This conflict management style is a resource that employees can use to cope with their work and manage their emotional exhaustion.

5.2 | Research Limitations

- I. This sample consists of all public sector accountants in a particular geographical area. For these reasons, generalizability may be limited.
- II. Responses may be biased based on the public sector accountants' knowledge of the research.

Practical suggestions

- I. According to the first hypothesis, the need for more information about the professional expectations of public sector auditors causes the role to be ambiguous. More attention should be paid to them so that they avoid facing the question of how to meet their expectations or desired performance according to the legal operating environment of continuous monitoring by supervisors and changes caused by economic, legal, and political conditions.
- II. According to the second hypothesis, managers should pay more attention to cooperation, one of the conflict management styles based on joint work to respond to group needs and concerns. In this style, people

cooperate with each other to achieve common interests. This collaborative style strengthens employees' sense of cooperation, ownership, and commitment.

- III. According to the results of the third hypothesis, managers should use the dominant management style less because it leads to the prevalence of opposition and resistance among employees, and inconsistent behavior is observed from them. In this style, managers try to impose their opinions on others while employees have different opinions.
- IV. According to the results of the fourth hypothesis, managers are suggested to avoid the avoidance style because, according to this style, people are indifferent to conflicts and do not try to resolve them. If they use this style of management, they will avoid conflicts, and so will the employees. They will follow the same procedure, and it will make the situation worse in the long run.
- V. The fifth hypothesis suggests that managers should adopt a collaborative style with characteristics such as trust, open dialogue, and mutual respect because it is more favorable from the employees' point of view and reduces role ambiguity.
- VI. According to the sixth hypothesis, it is suggested to the managers that the management should support the employees and try to maintain it; if they feel the danger associated with the support of the management, the employees are forced to invest in other resources to compensate for the losses incurred or reduce the risk of losing resources increase.
- VII. According to the 7th, 8th, and 9th hypotheses, identifying the factors that affect this group's job burnout can provide guidance to prevent or reduce this problem. Therefore, managers and supervisors can increase the efficiency and productivity of public sector accountants by adopting a scientific and appropriate approach according to the dimensions of the subject of this research.

In general, the following suggestions can be made for future research:

Implementing the hypotheses of this research in another organization is one of the suggestions for future researchers.

Author Contributions

Seyed Reza Seydenjhad and Fahim Makan Azimi contributed to the conceptualization, methodology, data collection, analysis, and writing of the manuscript. Seydenjhad primarily focused on the theoretical framework and statistical analysis, while Azimi contributed to data collection and interpretation of results. Both authors reviewed and approved the final manuscript.

Funding

This research received no external funding.

Data Availability

The data used and analyzed during this study are available from the corresponding author upon reasonable request.

Conflict of Interest

The authors declare no conflict of interest.

References

- [1] Amilin, A. (2017). The impact of role conflict and role ambiguity on accountants' performance: The moderating effect of emotional quotient. *European research studies journal*, 20(2), 237–249.
<https://www.um.edu.mt/library/oar/handle/123456789/29034>

- [2] Amiruddin, A. (2019). Mediating effect of work stress on the influence of time pressure, work–family conflict and role ambiguity on audit quality reduction behavior. *International journal of law and management*, 61(2), 434–454. <https://doi.org/10.1108/IJLMA-09-2017->
- [3] Olivares-Faúndez, V. E., Gil-Monte, P. R., Mena, L., Jélvez-Wilke, C., & Figueiredo-Ferraz, H. (2014). Relationships between burnout and role ambiguity, role conflict and employee absenteeism among health workers. *Terapia psicológica*, 32(2), 111–120. <https://www.redalyc.org/pdf/785/78532497004.pdf>
- [4] Fogarty, T. J., Singh, J., Rhoads, G. K., Moore, R. K., & others. (2000). Antecedents and consequences of burnout in accounting: Beyond the role stress model. *Behavioral research in accounting*, 12, 31–68. <https://www.proquest.com/docview/203299202?sourcetype=Scholarly%20Journals>
- [5] Shbail, M., Salleh, Z., & Mohd Nor, N. N. (2018). Antecedents of burnout and its relationship to internal audit quality. *Business and economic horizons (BEH)*, 14(4), 789–817. <http://dx.doi.org/10.15208/beh.2018.55>
- [6] Fayyazi, M. (2009). Perceived conflict and conflict management styles. *Transformation management journal*, 1(2), 90-110. **(In Persian)**. <https://www.sid.ir/paper/154000/fa>
- [7] Dubrin, A. J. (1994). *Applying psychology: Individual and organizational effectiveness*. Prentice Hall Career & Technology. <https://cir.nii.ac.jp/crid/1130000796778303616>
- [8] Afshar, E., Rajaipour, S., & Madani, A. (2011). Application of conflict management styles by university library managers in Iran. *Library and information research journal (studies in education & psychology)*, 1(1), 45-66. **(In Persian)**. <https://sid.ir/Paper/204987/En>
- [9] Pereira, S. P. M., Correia, P. M. A. R., Da Palma, P. J., Pitacho, L., & Lunardi, F. C. (2022). The conceptual model of role stress and job burnout in judges: The moderating role of career calling. *Laws*, 11(3), 1-17. <https://doi.org/10.3390/laws11030042>
- [10] Rahim, M. A. (2017). Research note reducing job burnout through effective conflict management strategy. In *Intelligence, sustainability, and strategic issues in management* (pp. 201–212). Routledge. <http://dx.doi.org/10.4324/9780203788394-10>
- [11] Beebe, R. S. (2007). Predicting burnout, conflict management style, and turnover among clergy. *Journal of career assessment*, 15(2), 257–275. <https://doi.org/10.1177/1069072706298157>
- [12] Goddard, A. (2010). Contemporary public sector accounting research—an international comparison of journal papers. *The british accounting review*, 42(2), 75–87. <https://doi.org/10.1016/j.bar.2010.02.006>