burnout among accounting teachers: an ethnographic study of indonesian professional teachers

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the research aims to explore burnout among certified indonesian accounting professional teachers and to explore how they try to cope with burnout conditions. the study is ethnographic, conducting observations and interviews among certified teachers. the participants are six teachers in muhammadiyah 1 karanganyar senior high school (sma). the triangulation procedure is conducted for the validity of the data, while the data analysis technique consists of data collections, data display, data reduction, and interpretation. the study finds that the certified professional teachers suffer burnout and exhaustion because of the load of teaching hours, when they should teach 24 hours a week. they must also complete administrative tasks such as a lesson plan, a semester program, and many others. as a result, the way of teaching in those teachers is likely not expected of a professional teacher. they tend to give assignments to their teachers to have a “break” and let the students study by themselves. the striking feature is the age of the teacher, who is nearly in a retired age, demonstrates a better teaching process than younger teachers, even though they are deficient in some respects. however, they try to solve this condition by being calm and creating a relaxed teaching atmosphere. the most striking feature is the support from their family is reducing their burnout.

key words: burnout, teachers, accounting.

introduction

in the last several decades, the indonesian educational system has changed rapidly. the curriculum reforms from the 1994 curriculum to the competency-based curriculum 2006, the education unit level curriculum, and the 2013 curriculum that focuses on the scientific learning
The curriculum change has a positive impact on teaching (Li & Ni, 2011) and it can increase academic performance (Moyer, Cai, Wang, & Nie, 2011; Williams, Epps, & McCammon, 2011). However, curriculum reform sometimes does not significantly impact the teaching process on medical education (Parsons, Blencowe, Hollowood, & Grant, 2011). The revision of the curriculum is needed to cope with new challenges, and this policy brings both positive and negative impacts on the educational process.

Following the reformation of the curriculum in Indonesia, teacher professionality improvement is the primary issue. The ministry of education runs the programs to enhance teacher performance such as Pendidikan dan Latihan Profesi Guru / Teacher Professional Education and Training (PLPG), which transformed into Pendidikan Profesi Guru / Teacher Professional Education (PPG). The objectives of this program are to solve the issue of low professionality among teachers, to push teachers to be creative in teaching, and to develop teachers with mastery of pedagogy, as well as professional, social, and personal competencies. Based on the law of education number 14 2005, competency pedagogy means the teacher's capability in teaching and class arrangement. While the professional, social and personal competencies are the mastery of the subject material, positive relationships in the social environment, and their position as a role model.

Following this law and government regulation, teacher education must include four of those competencies by running the certification process. The certification process is an additional educational process to increase and to examine the mastery of four compulsory competencies among teachers. Those who pass this process and examination will be named professional teachers, which is the motivation of the participants to enter the certification process, and is critically important to the teacher's success (Richter, Kleinknecht, & Gröschner, 2019).

The certification process is understood to have a significantly positive impact on teacher performance (Hasanah, Syamwil, & Sudana, 2017). Some studies reveal that those who pass the professionalism examination have better performance compared to their performance before the certification (Ansori, Arief, & Sukirno, 2017; Istiarini & Sukanti, 2012). However, this study neglected to explore how teachers do their tasks in school by observing and interviewing. This study uses the questionnaire to examine how performance relate to self-perception.

A global study among Indonesian teachers, however, reveals that teacher professionism in Indonesia is still questioned after their certification. Even though the teacher status in Indonesia is increasing, reformation among teachers in this country is still critical (Chang et al., 2013).
They need to collaborate with colleagues to explore new methods in teaching and maintain their professionalism by sharing with their colleague (Sprott, 2019). One factor that emerges among teachers is burnout which may reduce the professionalism among them.

Job burnout is a critical issue since 1970 and captures something essential of the conditions and circumstances in the work environment (Schaufeli, Leiter, Maslach, Michael, & Christina, 2009). Burnout is a state of physical, emotional and mental exhaustion that results from long-term involvement in work situations that are emotionally demanding (Schaufeli & Greenglass, 2001). The meaning of burnout resembles that of depression (Bianchi, Schonfeld, & Laurent, 2015). In the educational context, teacher burnout is a feeling of exhaustion both physical and emotional regarding jobs in the school context such as planning, teaching, and evaluating student learning.

Studies in teacher burnout has been conducted over several decades. Some of them define burnout (Squires et al., 2014), and the rest try to explore the factors of the burnout (Wilkinson, Whittington, Perry, & Eames, 2017) and what the characteristic features of burnout really are (Berjot, Altintas, Lesage, & Grebot, 2017). The study mainly explores what burnout is, why burnout occurs, and how burnout emerges in a particular profession.

Teacher burnout needs to be explored, especially in regards to certified accounting teachers in Indonesia. After certification, accounting teachers have several indicators of key performance that must be fulfilled in every semester. It means that the workload might be more burdensome than before they were named as professionals. Workload is one of the factors that can lead to burnout (Hakanen & Koivumäki, 2014).

Therefore, this study aims to explore teacher burnout in accounting teachers who have been certified by the Indonesian ministry of education in Sekolah Menengah Atas (Senior High School) Muhammadiyah 1 Karanganya (one district in Surakarta, Indonesia). By conducting the ethnography, this study tries to explore how burnout occurs among teachers, its characteristic features, and how they solve the burnout.

**Material and Methods**

**Context**

The present study took place at SMA Muhammadiyah 1 Karanganya, Indonesia. This school is a private school run by the second-largest Muslim organization in Indonesia, namely Muhammadiyah. Muhammadiyah, which has a long history in education. This organization is one of the bodies that break with the traditional teaching methods adopted from western styles of education. All schools under Muhammadiyah have both a Islamic and National curriculum.
so that the students will have two significant competencies. These objectives have consequences, such as the workload of the teachers, which might be heavier than in other schools.

**Participants**

The participants of this research amounted to six and consisted of four teachers and two students. The roles of these participants are shown in table 1. The participants were chosen by conducting purposive sampling with a snowball sampling technique.

### Table 1: The Participants’ Initials

<table>
<thead>
<tr>
<th>Name</th>
<th>Gender</th>
<th>Age</th>
<th>Role</th>
<th>Tutor experiences</th>
</tr>
</thead>
<tbody>
<tr>
<td>WW</td>
<td>F</td>
<td>46-50</td>
<td>Certified Teachers</td>
<td>21-25 Years</td>
</tr>
<tr>
<td>SP</td>
<td>F</td>
<td>60-65</td>
<td>Certified Teachers</td>
<td>30-35 Years</td>
</tr>
<tr>
<td>AG</td>
<td>M</td>
<td>36-40</td>
<td>Certified Teachers</td>
<td>15-20 Years</td>
</tr>
<tr>
<td>LN</td>
<td>F</td>
<td>36-40</td>
<td>Certified Teachers</td>
<td>15-20 Years</td>
</tr>
<tr>
<td>AT</td>
<td>F</td>
<td>16-17</td>
<td>Student</td>
<td>-</td>
</tr>
<tr>
<td>WU</td>
<td>F</td>
<td>16-17</td>
<td>Student</td>
<td>-</td>
</tr>
</tbody>
</table>

**Research Design and Data Collection**

The research used ethnography design to capture how the certified teachers run their teaching in complex circumstances. The data collections were observation and interview during a year's research process. The researcher triangulates data and information from the participants by crossing the data collection method and information from three groups (teacher, colleague, and students).

**Sequence**

The sequence of this study was observing, interviewing, and looking for documentation. However, the process of the research might be different from the planning after meeting with the participants. After all data was collected, the data was searched for a pattern and displayed for interpretation. All the information of this research might be personal and might not be the same as other objects.

The study implements ethnography design to understand the attitude, habit, and the teaching style of professional accounting teachers. The purposive non-random sampling was used to collect data from two accounting teachers in SMA Muhammadiyah 1 Karanganyar. The respondents were selected because both are certified teachers and, based on the theory and past studies, it was possible that they could suffer burnout. The data collection methods were...
observation, documentation, and interviews, which were conducted over a year. The data analysis techniques were data collection, data display, data reduction, and data interpretation.

Results

**First Respondent**

The first respondent is a female teacher, Mrs. WW who has 21-25 years’ experience of teaching, is certified, and is 46-50 years old. Observation and interview was conducted in relation to the teaching process, their relationship with colleagues, and how she overcame the barrier that decreases the quality of teaching and learning. This participant shows several patterns of burnout even though she tries to overcome them. Peripheral support may have a positive impact on her.

Emotional exhaustion occurs in this participant. After she got the certification as a professional teacher, she must at least teach 24 lesson hours with all the complements such as lesson plan, examination and assignment corrections, and other tasks. She was asked to “tell me how you feel about your tasks after certification”. She answered, “my feeling after completing the task was very tired”. Answering this question, she tried to explain to the researcher that the tasks were very burdening. This condition was completely different between the new system and the old one, when teaching were imagined as a very relaxing occupation. The rapid change of curriculum is a type of organizational exposure that worsens burnout (Kim, Youngs, & Frank, 2017). She came to school at 7 am and went home at 2 pm, however after certification she must go to work at 6 am and can go home at 4 pm. Then, when she was asked “why you still do this job like that?” she answered, “because it is my duty as an educator so just enjoy it”. It seems that she accepts the duty, however, it is more likely that she has surrendered to the condition and treats it as a compulsory thing, not a passion.

The emotional exhaustion likely emerges when she faces the students that do not listen to her when she is explaining the material. She told the researcher that she can be angered, but she does not show that emotion to the students. She said that “when explaining, if there are students who talk to themselves, I just remind them, but if the students keep talking to themselves, I leave it alone”. Once again, she shows the resignation about the condition. She cannot manage the class to make students focus on the lesson and what she has to say. The teacher just warns the students once and then leaves to teach because she wants to finish the material and mitigate the tiredness regarding school jobs.

However, even though this teacher suffers some indicators of burnout, she gets some supports from their colleagues and family. For example, she has a good relationship with her friends in school. She usually shares the knowledge to the colleague. She told the researcher that “we
exchange information about a discussion of questions about subjects that cannot be solved so that later I can find out through my seniors”. The social support can indeed reduce burnout (Consiglio, 2014). Furthermore, she expressed that she is a motivated teacher. She said: “I always give the best for my students”. This condition indicates that, through a good relationship with her colleagues and with high motivation, she can decrease her feelings of exhaustion. High motivation decreases the level of burnout and maintains their engagement in teaching (Abós, Haerens, Sevil, Aelterman, & García-González, 2018). Family support for this participant also plays a prominent role. She said “especially my husband is very supportive of my work because when we got married my profession was already a teacher.”

The positive feeling coming from her own thoughts continued. She overcomes the obstacles in teaching calmly. In the observation session, even though some students made some noise she tried to talk wisely. This attitude is a kind of interpersonal constraint that practically reduces burnout (Consiglio, 2014). However, she was too fast to leave her students to ignore the learning process. On one side, she tried to retain herself from the anger, but on the other hand, she did not care enough for her students. Finally, some students did not do their assignments.

**Second Respondent**

The second participant is a female teacher, Mrs. SP. She is an experienced teacher and she is almost in the retired age (60-65 years old). The observation and the interview were conducted regarding her teaching process. The researcher came to the class that she was teaching and interviewed her in different places when it was convenient to talk. The data about this teacher will talk about the burnout features that emerge in Mrs. SP, how she overcomes this burnout, and how she gets support from the social environment.

This participant showed the characteristics of a professional teacher. She has a lot of experience in teaching, facing and overcoming many problems in teaching the different curriculum. She told me that “I taught in this school since 33 years ago,” then continued to say, “I am not easily emotional”. This seems that the experienced teacher like Mrs. SP has stable emotions to cope with unplanned teaching situations. Emotional intelligence may indeed correct burnout among teachers (Mérida-López & Extremera, 2017). She also explained that she is not easily offended by the colleagues in their relationship in school. She looked good in maintaining the relationship. The conversation reveals that the feeling of a senior makes Mrs. SP become “parent” in school. She tries to prevent the negative feeling that may lead to burnout and impact her performance (Andreychik, 2019). She said, “because here I am also a senior teacher so sometimes, I also give suggestions to more junior teachers regarding learning and other teaching assignments”. This finding provides a better understanding of a previous research finding that having many experiences allows a person to reduce burnout (Pietarinen, Pyhalto, Soini, & Salmela-Aro, 2013).
The observation during the teaching process in a particular class reveals some facts. First of all, even though Mrs. SP said that she did not feel angry with their students regarding noise and other negative conditions in class, she always sits on the chair in front of the class. She did not look around to the students to make sure that the pupils understood what she explained and ordered. Secondly, she tried to strengthen the discipline among students. For example, for those who open their gadget during the class, she would confiscate their phone. This finding complements past studies that maintain that age contributes to depersonalization, while support from the social environment is critical (Van Droogenbroeck, Spruyt, & Vanroelen, 2014).

**Colleagues and Students’ Perception on Two Respondents**

The colleague's and students’ perceptions of Mrs. WW and Mrs. SP are drawn in table 2.

<table>
<thead>
<tr>
<th>No</th>
<th>Source Persons</th>
<th>Opinions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>AT (student)</td>
<td>Mrs. WW, if she has the chance to be present in teaching, we will be given assignments and will later be told to collect. Besides that, she is a person, if she is tired, she can be patient, sometimes she is ignorant of his students.</td>
</tr>
<tr>
<td>2</td>
<td>WU (student)</td>
<td>Mrs. SP is a strict person sometimes also fierce. But so far during teaching it's rarely absent, the way of teaching also varies sometimes using a cell phone for interludes.</td>
</tr>
<tr>
<td>3</td>
<td>AG (colleague)</td>
<td>They are easy to get along with, they can be invited to work together, the administrative tasks of the class are always complete, they often give input to their juniors</td>
</tr>
<tr>
<td>4</td>
<td>LN (colleague)</td>
<td>Mrs. WW is patient but sometimes ignores her students, sometimes she also leaves class. Whereas Mrs. SP is a strict person, maybe the age factor has become less clear in listening and sometimes in explaining lessons is also difficult.</td>
</tr>
</tbody>
</table>

Table 2 depicts the colleague's and students’ perceptions of Mrs. WW and Mrs. Suparti as certified professional teachers regarding the information that the researcher got from both. These interviews are the validation data as per the triangulation method. AT and WU as students of Mrs. AT and Mrs. SP confirmed the information that the researcher got from both participants. They told me that Mrs. WW sometimes leaves the class and gives an assignment and sometimes she is an ignorant person. While Mrs. SP, is a very strict person as Mrs. SP told the researcher about the discipline. Their colleagues also explain that both are diligent teachers even though they suffer some burnout characteristics. However, Mrs. SP, as a very experienced teacher, looks depersonalized because of age, not because of conditional situations.
**Discussion**

The most striking feature from the first respondent is the ignorance of the students who do not pay attention to the material. She tries to warn the pupils but only at the minimum degree. If they are still stubborn, she just leaves them and continues to explain the material regardless of the attentiveness of her students. Based on the work of experts, this seems one of the signs of burnout.

Burnout occurs at an individual level and is an internal psychological experience involving feelings, attitudes, motives, and expectations. It is a negative experience for the individual, in that it concerns problems, distress, discomfort, dysfunction, and/or negative consequences (Maslach, Leiter, & Schaufeli, 2009). The definition implies that burnout is a psychological disorder regarding the specific phenomenon on particular work or social interactions. It is also clear that burnout is related to the negative feelings of a person regarding a particular situation. Burnout and depressive symptoms are similar (Ahola, Hakanen, Perhoniemi, & Mutanen, 2014).

Furthermore, workload is blamed on the major factor of teacher burnout in this study. Both respondents express that policy change in the teaching profession has transformed their profession from something enjoyable to something very burdensome. However, other studies reveal other factors that can lead to burnout.

Six factors contribute to occupational health conditions which are similar to burnout if occupational health is poor (Brom, Buruck, Horváth, Richter, & Leiter, 2015). Those six factors consist of workload, control, reward, community, fairness, value, and well-being. All of these factors strengthen occupational health significantly. With the low degree of these factors in workers, these might worsen the burnout among them so that it might decrease their performance (May, Bauer, & Fincham, 2015). In addition, job demand, job stress, social media usage time, and educational level correlate positively to burnout while job resources, a branch of office, and an open attitude decrease burnout (Fernet, Torrès, Austin, & St-Pierre, 2016; Lee & Wolf, 2019; Yildiz Durak & Saritepeci, 2019). Furthermore, organizational exposure, social network exposure, poor socio-economic status, as well as poor relationships, deepen the burnout (Kim et al., 2017; Van Droogenbroeck et al., 2014).

However, even though burnout seems to occur in both respondents, the support from their colleagues play a significant role in them remaining in their profession. They explain that sharing with colleagues can release the burden of their work. In addition, as a senior, the appreciation of their co-workers makes them happier in their daily work even though they feel a burden. Some previous studies reveal that positive feeling is a key factor to reduce burnout.
Thirdly, employees who meet the customer should always have positive feelings even if they have personal problems. Therefore, they must not have exhaustion, cynicism and depersonalization. Burnout among employees decreases customer satisfaction (Söderlund, 2017). This finding suggests that those who feel burnout should not contact the customer until they can adjust their feeling into something positive. Exhaustion does not impact burnout after peripheral controlling (Hakanen & Koivumäki, 2014).

Conclusions

Burnout in teachers is a condition that should be prevented, particularly in light of efforts to make teachers more professional. Indonesian professional teachers are expected to bring change in human development in Indonesia. The burnout features such as emotional exhaustion and depersonalization likely occur in teachers in this study. Leaving the class, ignoring student behaviour in class, giving students an assignment to have “break” because of the workload, and having difficulties transferring knowledge to the pupils, are characteristics of burnout found in this study. Fortunately, these teachers have a good relationship with their colleagues and their families so that the burden of burnout cannot be reduced. The social support from the work environment seems important to support teachers to maintain their professionalism. When they feel the features of burnout, the family and environment bring a positive impact on them. Furthermore, motivation and positive belief have another role in reducing burnout. Even though the support from the outside is strong, without increasing positive feelings inside the school environment, the feeling of burnout might significantly decrease their professionalism even if they have conducted excellent programs during the educational process.

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