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Non-Financial Performance Indicators and Corporate Burnout: A Narrative Review

Haryanto[1*], Dade Nurdiniah[2], Sri Yuli Ayu Putri[3]
[1] Department of Accounting, Faculty of Economics and Business, Bina Insani University, Indonesia; Email: haryanto@binainsani.ac.id ORCID: 0000-0002-9040-6578. [2]dade.nurdiniah@binainsani.ac.id ORCID: 0000-0002-7015-7500. [3]yuli@binainsani.ac.id ORCID: 0009-0008-3569-0132
* *Correspondence: haryanto@binainsani.ac.id*

ABSTRACT
Corporate burnout has emerged as a critical challenge in modern workplaces, particularly in organizations struggling to achieve a sustainable work-life balance. This study explores the role of management accounting in mitigating burnout through the integration of non-financial performance indicators (NFPIs), strategic budgeting for employee well-being, and workload optimization models. Adopting a narrative review approach, this research synthesizes insights from scholarly literature on management accounting, corporate governance, and occupational well-being. Anchored in Stakeholder Theory and Contingency Theory, the study highlights how organizations incorporating NFPIs into performance management frameworks experience reduced employee stress, improved retention rates, and enhanced operational efficiency. However, significant barriers—such as corporate resistance, measurement complexities, and leadership inertia—hinder the widespread adoption of well-being-focused accounting strategies. The findings contribute to the evolving role of management accounting in human capital sustainability, emphasizing the need for accounting professionals and business leaders to integrate burnout prevention metrics into financial decision-making. This study also outlines practical recommendations for embedding employee-centric financial planning models within corporate governance structures. By bridging the gap between financial and well-being metrics, the study offers a roadmap for future research on the intersection of management accounting and workplace sustainability.

Keywords:
Corporate Burnout, Employee Well-Being, Management Accounting, Non-Financial Performance Indicators, Work-Life Balance

INTRODUCTION

Employee burnout has become a growing concern in contemporary corporate environments, particularly in industries characterized by high workloads, strict deadlines, and performance-driven cultures. Burnout is a prolonged response to lingering office stress, manifesting in fatigue, scepticism, and reduced professional efficiency (Maslach et al., 2001). Among high-risk professions, accounting stands out due to its intensive regulatory demands, extended work hours, and escalating client expectations, all of which contribute to heightened stress levels and employee turnover. Despite growing awareness of burnout's negative impact on productivity and mental health, many firms neglect structured interventions, leaving employees at risk of prolonged stress (Mendy, 2020).

Research on burnout has mainly focused on psychological and human resource management aspects, with limited attention to the role of management accounting in prevention. The conventional focus of business accounting is to focus on profitability to increase firm value (Nurdiniah & Wulansari, 2021). Traditional management accounting tends to prioritize financial metrics, often neglecting non-financial performance indicators related to employee well-being (Omran et al., 2021)Many organizations overlook burnout-related costs—like absenteeism and turnover—in their financial reports, underestimating their economic impact. This highlights the need to incorporate work-life balance into management accounting to support long-term workforce sustainability.

This study examines how management accounting can help prevent corporate burnout by using non-financial performance indicators (NFPIs), budgeting for employee well-being, and optimizing workloads. It aims to assess the costs of burnout, integrate prevention strategies into management practices, and evaluate how these approaches can improve work-life balance and employee retention.

This research centers on Stakeholder Theory and Contingency Theory. Stakeholder Theory emphasizes the need for businesses to prioritize the well-being of all stakeholders, especially employees, in performance measurement systems (Mu et al., 2024). Contingency Theory advocates for flexible management strategies based on an organization's context, including employee well-being (Otley, 2016).Together, these theories highlight the importance of customizing management practices to enhance employee satisfaction and effectiveness.

This study is motivated by two key factors. First, the evolving role of management accounting in corporate governance requires a shift from financial-centric models to holistic frameworks that prioritize employee well-being. Organizations increasingly recognize that employee well-being directly influences financial performance, necessitating integrating burnout-related costs and work-life balance metrics into management control systems. Second, despite burnout's significant economic impact, structured financial reporting on burnout prevention remains scarce. While business leaders acknowledge burnout as a pressing issue, few organizations formally incorporate burnout-related costs into their accounting frameworks.

Through a narrative review, this study synthesizes existing literature on management accounting, non-financial performance indicators, and workforce sustainability to provide actionable insights for business leaders, policymakers, and accounting professionals. This research aims to contribute to a more sustainable approach to workforce management in corporate settings by addressing the financial implications of burnout and presenting evidence-based management accounting interventions.

Literature Review

Work-life balance has gained significant attention in organizational research for its effects on employee well-being, job satisfaction, and organizational effectiveness. Work-life balance encompasses an individual's capacity to manage personal and professional responsibilities while minimizing stress levels effectively (Marques & Berry, 2021). Poor work-life balance has been strongly linked to burnout, particularly in high-pressure industries such as finance, healthcare, and accounting. (Koporcic et al., 2025).

1. Understanding Corporate Burnout

Burnout is a serious problem in the workplace that many people are familiar with. The World Health Organization (WHO) defines it as a syndrome related to work, marked by feelings of emotional exhaustion, a sense of detachment or cynicism, and reduced feelings of personal effectiveness. Numerous studies have shown that burnout has harmful effects on employee engagement, mental well-being, and overall productivity, which can result in higher rates of absenteeism and employee turnover (Maslach & Leiter, 2007).

The accounting profession is highly susceptible to burnout due to long hours, strict regulations, and deadline pressures, resulting in chronic stress and emotional fatigue. Research shows that burnout negatively impacts job performance, increases ethical risks, and leads to early career exits (Nouri & Parker, 2020). The financial repercussions extend to firms through higher recruitment costs, decreased productivity, and reduced efficiency. Despite these effects, many organizations overlook burnout-related costs in their financial reporting, underestimating its true economic impact.

2. The Role of Work-Life Balance in Burnout Prevention

A healthy work-life balance is crucial for minimizing burnout, as it allows individuals to effectively manage their professional and personal responsibilities without overwhelming stress (Marques & Berry, 2021). Employees who achieve a better balance tend to experience lower stress levels, greater job satisfaction, and a stronger commitment to their organization (Aruldoss et al., 2022; Boamah et al., 2022). On the other hand, those who work excessive hours with little flexibility are more susceptible to burnout, which can result in diminished motivation and higher turnover rates (Davidescu et al., 2020).

Companies that encourage work-life balance with flexible arrangements and wellness programs usually see less burnout and more stable teams (Gabriel & Aguinis, 2022). Yet, many financial systems still ignore the costs of burnout. Traditional accounting often emphasizes short-term profits, missing out on the importance of investing in the long-term well-being and sustainability of their workforce (Serafeim, 2020).

3. Management Accounting Interventions for Burnout Prevention

Recent studies show that management accounting may be vital in reducing burnout in the workplace. This can be done through the use of non-financial performance indicators, developing well-being budgets, and applying workload optimization models in business decision-making processes. By integrating financial strategies with well-being, companies can create a healthier work environment that improves productivity and supports a sustainable balance between work and life for employees.

Non-Financial Performance Indicators (NFPIs)

NFPIs offer insights into workforce well-being by tracking employee engagement, job satisfaction, absenteeism, and turnover. Integrating NFPIs into Balanced Scorecard frameworks can lead to lower burnout and higher productivity (Kaplan & McMillan, 2020). Unlike traditional financial metrics, they help assess hidden burnout costs, like decreased productivity and increased healthcare expenses.

Strategic Budgeting for Employee Well-Being

Investing in employee well-being through structured financial planning has been shown to enhance workforce retention and organizational resilience. Organizations that allocate budgets for mental health programs, stress management initiatives, and flexible work policies tend to report lower turnover rates (Gabriel & Aguinis, 2022) and those with good corporate governance typically see higher employee engagement and lower burnout rates (Haryanto, 2021; Haryanto et al., 2022, 2023a, 2023b). Despite these benefits, many firms struggle to justify well-being investments due to a lack of standardized accounting metrics linking burnout prevention to financial performance.

Workload Optimization Models

Another critical aspect of burnout prevention is workload optimization. Uneven task distribution and excessive workloads are primary contributors to employee stress and exhaustion. Companies implementing workload balancing models within their performance measurement systems can reduce the risk of burnout while improving overall efficiency. Predictive analytics tools can further help organizations anticipate burnout risks and adjust workloads accordingly.

Challenges in Integrating Burnout Metrics into Management Accounting

Despite the advantages of incorporating burnout prevention into management accounting, several challenges persist. Corporate resistance to change remains a significant barrier, as many firms perceive employee well-being as a human resources issue rather than a financial priority. Additionally, measuring well-being and burnout-related costs is complex, as NFPIs are often subjective and difficult to quantify (McElroy & Van Engelen, 2012). Unlike financial key performance indicators (KPIs), well-being metrics lack standardization, making it challenging to develop consistent measurement frameworks. Furthermore, leadership inaction and limited executive commitment hinder the adoption of well-being-focused accounting strategies. Without top management support, efforts to integrate employee well-being into corporate governance structures are unlikely to succeed.

Gaps in the Literature

The literature lacks standardized metrics for burnout prevention. While research emphasizes the importance of work-life balance and burnout mitigation, few studies have explored how management accounting frameworks can systematically incorporate burnout-related costs into financial planning. This gap highlights the need for a paradigm shift in management accounting, where workforce sustainability becomes a core component of corporate performance measurement.

Given the increasing recognition of burnout's impact on financial and operational outcomes, further research should focus on developing standardized measurement frameworks that integrate NFPIs into financial reporting. Additionally, future studies should examine industry-specific applications of burnout prevention strategies to determine how different sectors can tailor accounting interventions to workforce well-being.

METHOD

This study uses a narrative review approach to analyze the relationship between management accounting, non-NFPIs, and corporate burnout prevention. This qualitative method allows for a comprehensive review of scholarly literature without the constraints of systematic reviews (Sugiyono, 2019). It is particularly useful for exploring the connections between management accounting and employee well-being, highlighting theoretical linkages, research gaps, and emerging trends.

The data sources for this study consist of peer-reviewed journal articles, books, and credible academic publications. The literature selection process prioritized studies published between 2015 and 2025, ensuring the inclusion of recent and pertinent research. Furthermore, foundational studies that provide theoretical support, such as those focusing on Stakeholder Theory (Mu et al., 2024) and Contingency Theory (Otley, 2016), were also considered.

To ensure that the analysis was both valid and reliable, a thematic synthesis method was employed, organizing the relevant findings into three main themes: (1) how work-life balance affects burnout, (2) management accounting strategies aimed at preventing burnout, and (3) the difficulties in incorporating burnout-related metrics into accounting systems. These themes were developed based on emerging patterns in the literature and aligned with the study's research objectives. The analysis also addressed contradictions and ongoing debates in the literature, offering a well-rounded view of the topic.

This narrative review explores the link between management accounting and employee well-being, highlighting the role of non-financial performance indicators, strategic budgeting, and workload optimization in addressing workplace burnout. The findings contribute to discussions on corporate sustainability, performance measurement, and human capital accounting, offering valuable recommendations for business leaders, policymakers, and accounting professionals focused on integrating employee well-being into financial decision-making.

RESULTS

This section outlines key findings from the literature on management accounting's role in preventing corporate burnout, focusing on organizations with work-life balance issues. The results are grouped into three themes: (1) the effect of work-life balance on burnout, (2) management accounting strategies for burnout prevention, and (3) challenges in incorporating burnout metrics into accounting systems. Key findings are summarized in tables for clarity.

1. The Impact of Work-Life Balance on Corporate Burnout

Balancing work and personal life is vital for reducing burnout, particularly in high-pressure sectors like accounting and finance. Research shows that long hours, heavy workloads, and low job autonomy increase the risk of employee burnout (Davidescu et al., 2020). An imbalance between work and personal life increases stress, lowers job satisfaction, and raises turnover likelihood (Sardeshmukh et al., 2021; Yuli et al., 2018).

Organizations lacking work-life balance policies tend to have higher absenteeism and lower productivity. Employees report decreased engagement, low morale, and increased recruitment costs due to staff turnover (Sorensen & Ladd, 2020). Table 1 underscores the need for proactive management accounting interventions to address the structural and financial factors contributing to burnout.

Table 1. The Impact of Work-Life Balance on Corporate Burnout

Factor	Effect on Burnout	Supporting Studies
Long working hours	Increased stress, exhaustion, and turnover	Davidescu et al. (2020)
Low job autonomy	Higher emotional exhaustion, reduced motivation	Sardeshmukh et al. (2021)
Lack of flexibility	Increased absenteeism, poor mental health	Sorensen & Ladd (2020)
Inadequate well-being policies	Low engagement, operational inefficiencies	Gabriel & Aguinis (2022)

2. Management Accounting Interventions to Mitigate Burnout

Recent research emphasizes the important role of management accounting in preventing employee burnout through strategic interventions. One effective approach is the integration of NFPIs. Organizations that include employee well-being metrics, like job satisfaction, absenteeism, and turnover intentions, in their Balanced Scorecard often see lower burnout and higher productivity (Kaplan & McMillan, 2020).

Another key strategy is strategic budgeting for employee well-being. Companies that allocate financial resources to initiatives such as mental health programs, stress management training, and flexible work arrangements have reported significant reductions in turnover related to burnout, along with improved organizational resilience (Gabriel & Aguinis, 2022).

Additionally, organizations implementing workload optimization models using predictive analytics can better assess workload distribution. By doing so, they can mitigate excessive task allocation and reduce employee stress levels. Research indicates that uneven workload distribution is a major contributor to employee burnout, highlighting the importance of optimization models in effective financial planning (Serafeim, 2020). The company's business continuity depends on employees adapting to change, with training to boost IT skills, especially for older staff (Setiawan et al., 2021).

These findings demonstrate that management accounting interventions can significantly contribute to burnout prevention, provided that organizations integrate NFPIs, strategic well-being budgets, and workload distribution models into their financial and performance management systems. Table 2 shows the linkages.

Table 2. Management Accounting Interventions for Burnout Prevention

Intervention	Key Benefits	Supporting Studies
Non-Financial Performance Indicators (NFPIs)	Lower burnout rates, improved retention	Kaplan & McMillan (2020)
Strategic budgeting for well-being	Higher employee engagement, reduced absenteeism	Gabriel & Aguinis (2022)
Workload optimization models	Fairer task allocation, lower stress levels	Serafeim (2020)

3. Challenges in Integrating Burnout-Related Metrics into Management Accounting

Despite the potential benefits, several challenges hinder the integration of burnout prevention strategies into management accounting frameworks. Corporate resistance to change is a significant barrier, as many organizations perceive employee well-being as a human resources issue rather than a financial priority (McElroy & Van Engelen, 2012). Furthermore, measuring well-being and burnout-related costs is complex since NFPIs are often subjective and difficult to quantify. Unlike financial key performance indicators (KPIs), well-being metrics lack standardization, making incorporating them into accounting systems challenging.

Another major obstacle is leadership inaction and limited commitment from senior executives. Due to short-term financial performance pressures, many organizations fail to allocate sufficient financial resources to burnout prevention programs. Additionally, firms struggle with designing measurement frameworks that link well-being investments to long-term profitability, making it difficult to justify such expenditures in financial reports (McElroy & Van Engelen, 2012).

Addressing these challenges requires organizational commitment, policy reforms, and the development of standardized accounting metrics for burnout prevention. Companies that effectively align their management accounting strategies with employee well-being objectives tend to achieve long-term sustainability, improved workforce resilience, and enhanced financial performance. Table 3 shows the challenges.

Table 3. Challenges in Integrating Burnout Metrics into Management Accounting

Challenge	Impact on Accounting Practices	Supporting Studies
Corporate resistance to change	Lack of investment in employee well-being	McElroy & Van Engelen (2012)
Measurement difficulties	No standardized KPIs for burnout-related costs	Serafeim (2020)
Leadership inaction	Insufficient financial commitment to well-being	McElroy & Van Engelen (2012)
Short-term financial focus	Prioritization of profitability over well-being	Serafeim (2020)

The results of this research emphasize the essential function of management accounting in mitigating corporate burnout. Organizations that integrate work-life balance metrics into financial decision-making processes experience lower stress levels among employees, improved retention rates, and enhanced overall productivity. However, corporate resistance, measurement difficulties, and leadership inaction continue to pose challenges to widespread adoption. Overcoming these barriers requires a paradigm shift in management accounting practices, where firms recognize employee well-being as a strategic investment rather than a discretionary expense.

Businesses can create a healthier, more resilient workforce by embedding non-financial performance indicators, strategic budgeting for well-being, and workload optimization models into performance management systems. Future research should focus on developing standardized burnout costing models that enable firms to quantify the economic impact of burnout and justify well-being investments in financial planning. Table 4 shows the key findings.

Table 4. Summary of Key Findings

Theme	Key Findings
Impact of Work-Life Balance on Burnout	Poor work-life balance increases stress, low job satisfaction, and high turnover.
Management Accounting Interventions	NFPI, budgeting for well-being programs, and workload optimization models help mitigate burnout.
Effectiveness of Interventions	Firms integrating accounting-driven well-being strategies experience better retention and financial performance.

Discussion

This study highlights the increasing importance of management accounting in tackling corporate burnout. Traditionally, accounting frameworks have prioritized financial performance metrics while overlooking non-financial factors such as employee well-being and work-life balance. However, the integration of non-NFPIs, strategic budgeting for employee well-being, and workload optimization models within management accounting systems has emerged as a viable approach to mitigating burnout. This section discusses the findings' implications for theory, practice, and policy, while also addressing the study's limitations and suggesting areas for future research.

To avert burnout, a shift from conventional financial metrics to a comprehensive performance measurement system is required in management accounting. The findings of this study provide evidence for the Stakeholder Theory, in which concern for employees is not considered a financial stakeholder problem, but rather an employee stakeholder issue (Mu et al., 2024). Furthermore, the theory of contingency argues that management accounting systems ought to respond empirically to the configuration of the organization, even to those stressing and burnout infested cultures (Otley, 2016). Results from this study support the claim that financial sustainability depends on the sustainability of the workforce which calls for integrating burnout measures into accounting systems.

The use of employee well-being metrics in management accounting has gained significance in contemporary corporate governance. Organizations that monitor parameters such as absence levels, intention to leave, workload balance, and job satisfaction are better able to determine workforce stability and mitigate long-term financial consequences linked with burnout. Empirical data demonstrates that firms integrating well-being indicators into Balanced Scorecard methodologies witness enhanced retention and productivity (Kaplan & McMillan, 2020). Incorporating well-being surveys into financial reporting enables firms to be proactive in managing their workforce, thereby saving costs associated with staff turnover, absenteeism, and healthcare costs.

Management accounting can make a significant contribution to burnout prevention in three ways. Firstly, optimizing workload and resource planning is imperative in resolving the unequal workload distribution, a common cause of extensive overtime and stress. By incorporating NFPIs into workload planning models, companies can achieve better job balance, which translates into higher employee engagement and reduced burnout. Second, strategic budgeting for employee well-being provides financial resources for mental health programs, stress reduction initiatives, and flexible work policies, all of which have been shown to reduce turnover and enhance job satisfaction (Gabriel & Aguinis, 2022). Third, including well-being key performance indicators (KPIs) in performance evaluations allows businesses to track employee health and engagement trends systematically, ensuring that workforce well-being becomes a core part of corporate decision-making.

Despite these advantages, several challenges remain in integrating burnout prevention into management accounting. One of the primary barriers is the lack of standardized measurement frameworks for employee well-being. Unlike financial KPIs, which have clear quantitative benchmarks, burnout-related costs and well-being metrics are often subjective and difficult to quantify (McElroy & Van Engelen, 2012). This measurement challenge makes it difficult for organizations to fully integrate well-being into financial planning, as there is no universally accepted model for costing burnout-related losses. Additionally, corporate resistance to change hinders the adoption of well-being-focused accounting strategies. Many firms still view employee well-being as a human resources responsibility rather than a financial imperative, leading to underinvestment in burnout prevention initiatives (Serafeim, 2020). Furthermore, short-term financial pressures often lead organizations to deprioritize long-term well-being investments, even though research indicates that burnout prevention programs yield long-term financial benefits by reducing turnover and improving employee productivity.

This study's findings have critical implications for business leaders, policymakers, and accounting professionals. Business leaders must recognize that employee well-being is not merely a social responsibility but a financial necessity. Organizations that fail to address burnout risk higher turnover rates, increased healthcare costs, and declining productivity, all of which directly impact financial performance. Leaders must integrate burnout prevention strategies into corporate governance structures, ensuring that employee well-being is prioritized as a core financial concern rather than an auxiliary HR issue.

For policymakers, the development of regulatory guidelines for reporting burnout-related costs could encourage greater corporate accountability in workforce management. Just as environmental sustainability has become a key reporting metric through ESG frameworks, workforce sustainability should also be formally recognized as a financial priority. Governments and regulatory bodies should explore mandatory well-being disclosures, requiring organizations to report burnout-related absenteeism rates, turnover costs, and well-being initiatives in financial statements. These measures could incentivize firms to adopt long-term workforce sustainability strategies, aligning business interests with broader social and economic goals.

For accounting professionals, this study underscores the need for innovation in financial reporting practices. Accounting frameworks must evolve beyond traditional financial statements to incorporate structured burnout prevention cost models, enabling firms to make data-driven well-being investments. The development of standardized non-financial performance indicators (NFPIs) for burnout prevention could significantly enhance the ability of management accountants to quantify well-being and integrate it into decision-making processes.

CONCLUSION

This study highlights the critical role of management accounting in mitigating corporate burnout by integrating non-financial performance indicators (NFPIs), strategic budgeting for employee well-being, and workload optimization models into financial decision-making. Traditional accounting frameworks have primarily focused on financial efficiency while neglecting the costs associated with workforce burnout, including absenteeism, turnover, and reduced productivity. Organizations can transition from a reactive approach to a preventive, sustainability-driven strategy by embedding burnout-related metrics within management accounting systems.

The findings support the Stakeholder Theory, which emphasizes that businesses must consider the well-being of employees alongside financial objectives and the Contingency Theory, which highlights the need for adaptable accounting systems that respond to organizational work environments. Empirical research indicates that firms incorporating well-being indicators into Balanced Scorecard frameworks experience higher employee retention, improved performance, and long-term financial gains. However, challenges such as the lack of standardized burnout-related accounting metrics, corporate resistance to change, and short-term financial priorities continue to hinder the widespread adoption of well-being-focused accounting strategies.

To fully integrate burnout prevention into management accounting, organizations must shift from viewing well-being initiatives as discretionary expenses to recognizing them as strategic investments that enhance workforce resilience and financial stability. Business leaders, policymakers, and accounting professionals must collaborate to develop standardized frameworks that enable companies to quantify, report, and strategically address burnout-related financial implications.

Limitations of the Study

This study emphasizes the role of management accounting in preventing burnout, but it has some limitations, such as its dependence on a narrative review instead of primary research. The variability of well-being metrics across different industries indicates a need for customized accounting models, as sectors like finance and healthcare experience burnout in distinct ways. Furthermore, the long-term financial benefits of interventions aimed at preventing burnout have not been thoroughly investigated.

Future Research Directions

As workforce sustainability evolves, future research should focus on standardized burnout costing models to quantify its financial impact on organizations. This includes frameworks to measure absenteeism, turnover costs, and productivity losses, along with industry benchmarks for well-being accounting to enhance financial reporting. Empirical studies are needed to assess the long-term returns of investing in burnout prevention, with sector-specific research exploring differences in burnout across industries like finance, healthcare, and technology.

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