

**MEMÒRIA DEL TREBALL DE FI DE GRAU DEL GRAU
EN NEGOCIS I MÀRQUETING INTERNACIONALS (ESCI)**

**BURNOUT AND
NONEMOTIONAL LABOR
(EL SÍNDROME DE BURNOUT EN EL TRABAJO NO
EMOCIONAL)**

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This study is lovingly dedicated to my Thesis Director who has given me constant support and has never failed to guide me, to my mother who gave me the gift of perseverance, and most of all to the Almighty God, who has given me strength and enthusiasm to tackle any tasks in the way.

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INTRODUCTION

The Head of International Communications & Engagement of Rentokil Initial answered to the question ‘What drives high performance?’ by saying: ‘it’s colleagues feeling they know what is happening across the business; they need to feel engaged, they need to feel enabled, and those two in turn will help to drive colleagues to perform highly within the business’. High performance is thought to depend on systems efficiency, new technologies, new strategies, etc. but all these factors should be integrated with HR policies. What must not be forgotten is the fact that employees are the core resource of companies; both the talent and added value come from the people who work within the organization. This study enhances the need to protect the engagement of employees, as with disengaged workers it is clear that the company will lose money.

Today companies face an obstacle to proficiency, burnout. This syndrome, with 40 years of research carried out, is a prolonged response to chronic emotional and interpersonal stressors on the job, and is defined by three dimensions: exhaustion, cynicism and inefficacy. Once proven its big individual and organizational impact in sectors such as human services and health care, the concept has been extended to services not so people-oriented, uncovering burnout’s presence in many more sectors than expected. This study aims to go one step further from previous research and to conduct a comparison between burnout in the ‘emotional’ sector, hotel industry services (tourism), and burnout in the ‘nonemotional’ sector, audit services in the Big Four.

The paper is structured as follows. In the first the study takes a look to the past research of burnout. Once finished the literature review, the objectives and hypotheses are set. Secondly, the study explains the methodology used in order to conduct statistical causal models that help explaining the antecedents and consequences of the syndrome in both sectors. Afterwards, results are discussed and finally, the study presents multiple practice implications, especially for Big Four companies, along with suggestions for future research.

LITERATURE REVIEW

ORIGINS

In 1974, Freudenberg was the first researcher to characterize burnout, and defined it as a ‘state of mental and physical exhaustion caused by one's professional life’¹. He stated that burnout causes the quality deterioration of healthcare services, affecting not only professionals, but also the users who are receiving these services. From this point, 40 years of research have been carried out, and the syndrome is still being investigated once proven its big individual and organizational impact.

Burnout was firstly identified in professionals who offer care services directly to users (nurses, educators, social workers, etc.). These individuals have something in common: they perform an emotional labor typified by the demand of expressing socially desirable emotions in the course of the service². Showing and controlling artificial emotions is a key tool to keep clients satisfied, however it adds an extra effort to the employees tasks, and creates an emotional dissonance which can lead to a difficulty to manage the employee’s own emotions. Christina Maslach (1981) discovered that this kind of ‘people-work’ causes psychological stress, feelings of inadequacy with the tasks that the job requests and depersonalization. Other health consequences are also worth to underline such as hypertension, gastro-intestinal disturbances and sleeplessness (C. Maslach, W.B. Schaufeli, M.P. Leiter, 2001).

A THREE-DIMENSIONAL SYNDROME

Later on, in 1981, Maslach and Jackson divided the concept burnout into three dimensions³: emotional exhaustion⁴ (employees feel emotionally ‘spent’), depersonalization (showing an unnatural attitude towards others, expressions differ from feelings) and personal accomplishment (level of personal accomplishment, tendency to evaluate one’s work negatively). High score on the areas of emotional exhaustion and depersonalization, and low score on personal accomplishment come out as increased turnover, increased intention to leave, negative work attitudes, and reduced levels of performance⁵. The whole scientific community today accepts this three-dimensional point of view. The Maslach Burnout Inventory, a questionnaire designed to analyze these three dimensions, is today, the tool par excellence to identify the syndrome.

¹ Today, the World Health Organization also considers burnout to be a *state of vital exhaustion*, in its *International Statistical Classification of Diseases and Related Health Problems* (ICD-10, Z73.0), classified as a Factor influencing health status and contact with health services

² *Source*: Instituto Nacional de Seguridad e Higiene en el Trabajo (Ministerio de Trabajo y Asuntos Sociales España), NTP 704: *Burnout syndrome: definition and generation process*

³ *Source*: Maslach C. and Jackson S.E. (1981). *The measurement of experienced burnout*. *Journal of Occupational Behaviour*, Vol. 2, pp. 99-113

⁴ Some researchers (Byrke, 1996; Cordes, 1997; Um, 1998; Halbesleben 2004) have stated that this dimension is the core and key of the Burnout syndrome

⁵ *Source*: Jackson S.E., Schwab R.L. and Schuler R.S. (1986). *Toward an understanding of the burnout phenomenon*. *Journal of Applied Psychology*, 71(4), pp. 630-640

Some extensive research has been developed focusing on emotional sectors⁶, such as tourism, where strong emotional feelings are likely to be present in the work setting. For example, Buick and Thomas (2001)⁷ found that middle hotel managers suffer from burnout, and it has also been revealed that among cabin crew, heavy workloads under specific working environments and significant rates of turnover intention can cause health problems related with burnout (Ching-Fu Chen and Shu-Chuan Chen)⁸. Dov Zohar in 1994 already said it; role stressors such as role ambiguity and low decision-latitude have a big impact on burnout and can cause the aforementioned consequences.

Nevertheless, although the conceptualization of burnout was specifically developed for professionals involved in human services who had a direct relationship with users, other researchers, such as Pines and Aronson (1988), have stated that burnout also exists in other type of professions. Maslach, Jackson, Leiter and Schaufeli, in 1996, responded to the scientific polemic expanding the concept Burnout to other professions, and thus, creating two other questionnaires: MBI-ES (for educational professions) and MBI-GS (for professions that do not deal directly to users; Maslach and others, 2001). Burnout became relevant to any occupation that requires energy, involvement and efficacy, as well as problem solving, creativity and intensity without necessarily involving direct contact with service recipients⁹. The syndrome was then described as ‘an erosion of the soul’, being the ‘index of dislocation between what people are and what they have to do’ (C. Maslach and M.P. Leiter, 1997)¹⁰.

BURNOUT IN AUDIT

Burnout in the audit industry has been little investigated despite previous research focused on public accounting has indicated its prevalence (T.J. Fogarty, J. Singh, G.K. Rhoads and R.K. Moore, 2000)¹¹. Some recent studies reveal the existence of the syndrome in this sector (T.J. Fogarty and L. P. Kalbers, 2005; D.N. Herda and J.J. Lavelle, 2012)¹². The Center for Effective Organizations¹³ has highlighted the negative effects of high turnover, one of the consequences of burnout, stating that PwC (PricewaterhouseCoopers LLP), one of the top four accounting firms, by 2002 spent approximately \$40 million annually on uncontrolled fast turnover. This study also followed the transformational strategy developed on 2008 by PwC, that managed to decrease turnover from a 26

⁶ As explained on ‘Origins’, page 5, emotional labor can be identified by the demand of expressing socially desirable emotions in the course of the service. Tourism is one of the best examples of emotional labor as personnel are required to manage their emotions depending on the clients’ needs.

⁷ Source: Buick I. and Thomas M. (2001). *Why do middle managers in hotels burn out?*. International Journal of Contemporary Hospitality Management, 13 (6) 304-309

⁸ Source: Chen C. and Chen S. (2012). *Burnout and Work Engagement Among Cabin Crew: Antecedents and Consequences*. The International Journal of Aviation Psychology, 22 (1), 41-58

⁹ Source: Leiter M.P and Shaughnessy K. (2006). *The Areas of Worklife Model of burnout: test of mediation relationships* Centre for Organizational Research & Development, Acadia University, Wolfville, Canada

¹⁰ Source: Maslach, C. and Leiter, M. P. (1997). *The truth about burnout*. San Francisco, CA: Jossey-Bass

¹¹ Source: Fogarty T.J., Singh J., Rhoads G.K. and Moore R.K. (2000). *Antecedents and Consequences of Burnout in Accounting: beyond the role stress model*. Behavioral Research in Accounting, 12

¹² Source1: Fogarty T. J. and Kalbers L. P. (2005). *Antecedents to internal auditor burnout*. Journal of Managerial Issues, 17 (1). Source2: Herda D.N. and Lavelle J.J. (2012). *The auditor-audit firm relationship and its effect on burnout and turnover intention*. Accounting Horizons, 26 (4).

¹³ The Center for Effective Organizations (CEO), at the USC's Marshall School of Business, collaborated with PricewaterhouseCoopers LLP in the study *Where Counting Counts: Data Document a Dramatic Turnaround in Employee Relations among Accounting Professionals* (2010).

percent to less than a 10 percent, but yet it seems that managers still use traditional human capital models and strong engagement is scarce.

COMPARISON BETWEEN THE EMOTIONAL AND NON-EMOTIONAL BURNOUT

Up to today, to the best of the authors' knowledge, very few studies¹⁴ (have made a comparison of the syndrome's presence on two opposite sectors, distinguishing between emotional labor and non-emotional labor. The first aim of this study will be proving the existence of burnout on both sectors and enhancing the differences between them, if any.

OBJECTIVES AND HYPOTHESES

Burnout is a reality. The company Towers Perrin¹⁵ (the current Towers Watson) conducted a study in 2006 reaching roughly 86.000 full-time workers for large and midsize companies in 16 countries all over the world. The research showed that 24% of employees worldwide were disengaged, 62% of employees were moderately engaged, and only 14% of employees were considered to be highly engaged. In the case of Spain, the study found that 25% of employees were disengaged, 64% of employees were moderately engaged, and only 11% of employees were considered to be highly engaged. Disengagement has proved to create burnout and, consequently impact to the bottom line of companies worldwide.

Research and theory discussed in the literature review have used control variables to make a first approach to the antecedents and consequences of the syndrome in new samples. As C. Maslach, W.B. Schaufeli and M. Leiter (2001)¹⁶ state, there are also several debates that continue being discussed: some investigators stay that best and most idealistic workers end up experiencing burnout; others claim that burnout is the end result of long exposure to chronic job stressors; and finally, some others question whether burnout results from overload (excess of demands with too few resources) or from tedium and monotony. The study of the three pioneers also states that there have been inherent difficulties of doing the requisite longitudinal research. This study, as most previous ones, will test the hypothesis from cross-sectional data and will create statistical causal models. The novelty of his research is that it will compare the Tourism sector with the Audit sector. As aforementioned, one only study¹⁷ has made a consistent comparison of the syndrome's presence on two opposite sectors, distinguishing between emotional labor and non-emotional labor. However, the sectors chosen were neither audit nor tourism and the methodology used is different from the one that will be used in this study. Having reached this stage, the aim of this study is set: it will prove the existence of burnout in two sectors, tourism and audit, and it will enhance the differences between them, if any.

¹⁴ The study found is *A comparison of the construct validity of two burnout measures in two groups of professionals* by Shirom A. and Melamed S. on the International Journal of Stress Management, Vol 13(2), 176-200.

¹⁵ *Source*: Towers Perrin (2006). *Employee Engagement Levels Are Focus of Global Towers Perrin Study*. Consulted on 22nd May 2014 on www.keepem.com

¹⁶ *Source*: Maslach C., Schaufeli W.B., and Leiter M. (2001). *Job burnout*. Annual Review of Psychology, 52, 397-422

¹⁷ Ibid 14

Hypothesis 0 (H0): Burnout in the Tourism sector is higher than burnout in the Audit sector

Previous research in human services and health care sectors shows higher levels of burnout than research in occupations that are not people-oriented.

Hypothesis 1 (H1): Burnout is negatively related to age

As C. Maslach, W.B. Schaufeli and M. Leiter (2001) state¹⁸, the demographic variable that has been the most studied is age, also found to be the most consistently related to burnout. Among younger employees the level of burnout is reported to be higher than it is among those over 30 or 40 years old.

Hypothesis 2 (H2): Women have a higher level of burnout than men¹⁹

Research suggests that gender is not a strong predictor of the syndrome; some studies have found that women experience higher burnout than men and some others show that women experience higher burnout than men. There is supposed to be a confounding of sex with type of occupation. Nevertheless, in the case of Audit, a research²⁰ based on burnout in Public Accounting found that women and men report similar levels of emotional exhaustion; women report higher levels of personal accomplishment and men report higher levels of depersonalization. This study will take into account the results found by the National Institute of Safety and Health at Work²¹, showing that, in a sample of 1.963 Spanish workers from different occupations, women report higher burnout than men. Therefore, the hypothesis suggests female personnel will report higher levels of burnout than male personnel.

Hypothesis 3 (H3): Burnout is positively related to experience

Previous investigation has also reached the conclusion that burnout appears when employees begin their career. Therefore, the hypothesis suggests that personnel with less job experience will report higher levels of burnout than those with more experience.

Hypothesis 4 (H4): Burnout in Audit²² is positively related to time displacement

Audit workers ordinarily visit the company's client offices and spend a considerable amount of time on transport from their home. This job characteristic increases overtime and may arise fatigue and the sensation of time consuming. Therefore, the hypothesis suggests that audit personnel that spend more time in transportation from their home to the client's offices will report higher levels of burnout than those who spend less time.

¹⁸ *Source:* Ibid 16

¹⁹ Gender was coded 0 (female) or 1 (male)

²⁰ *Source:* Guthrie, C. P. and Jones, A. (2012). Job Burnout in Public Accounting: Understanding Gender Differences. *Journal of Managerial Issues*, 24 (4)

²¹ *Source:* E. Bresó, M. Salanova, W. Schaufeli and C. Nogareda (2000). *NTP 732: Síndrome de estar quemado por el trabajo "Burnout" (III): Instrumento de medición*. Instituto Nacional de Seguridad e Higiene en el Trabajo

²² The sample of Tourism will not be analyzed, as data for this variable is not available.

Hypothesis 5 (H5): Burnout in Audit²³ is positively related to turnover intention²⁴

In previous studies burnout has been associated with job performance (covering absenteeism, intention to leave the job and actual turnover). Feelings of inadequacy, low job satisfaction and lower productivity can lead to make the personnel be willing to leave their job. Therefore, the hypothesis suggests that audit personnel willing to leave their jobs will report higher levels of burnout than those who want to stay within the company.

Hypothesis 6 (H6): Burnout in Audit²⁵ is positively related to technical training²⁶

Previous research has found that lack of resources to develop one's tasks increases the risk of burnout. Therefore, the hypothesis suggests that audit personnel who have not taken job-related training will report higher levels of burnout than those who have.

Hypothesis 7 (H7): Burnout in Audit²⁷ is positively related to emotional training²⁸

This hypothesis has the aim to consider future Human Resources policies that might help reducing the effects and, at best, removing the existence of burnout. One of the most studied mechanisms is the educational intervention. Therefore, the hypothesis suggests that audit personnel who have not taken "emotional"²⁹ training will report higher levels of burnout than those who have due to the fact that they will not be enough prepared emotionally to develop their tasks in their current job environment.

Hypothesis 8 (H8): Burnout in Tourism³⁰ is positively related to university studies³¹

Previous studies indicate that higher education levels lead to higher levels of burnout, the reason could be either the higher inherent responsibility that they face or the higher expectations they might have toward their jobs. Therefore, the hypothesis suggests that tourism personnel who have university studies will report higher levels of burnout than those who have lower educational levels.

²³ Ibid 22

²⁴ Turnover intention was coded 0 (willing to continue working in audit within 2 years either at one's current company or other Big Four) or 1 (willing to leave within 2 years one's current company and not go to another Big Four)

²⁵ Ibid 22

²⁶ Technical training was coded 0 (if the respondent had taken one or more technical courses) or 1 (if the respondent had not taken any technical course)

²⁷ Ibid 22

²⁸ Emotional training was coded 0 (if the respondent had taken any 'emotional' course) or 1 (if the respondent had not taken any 'emotional' course)

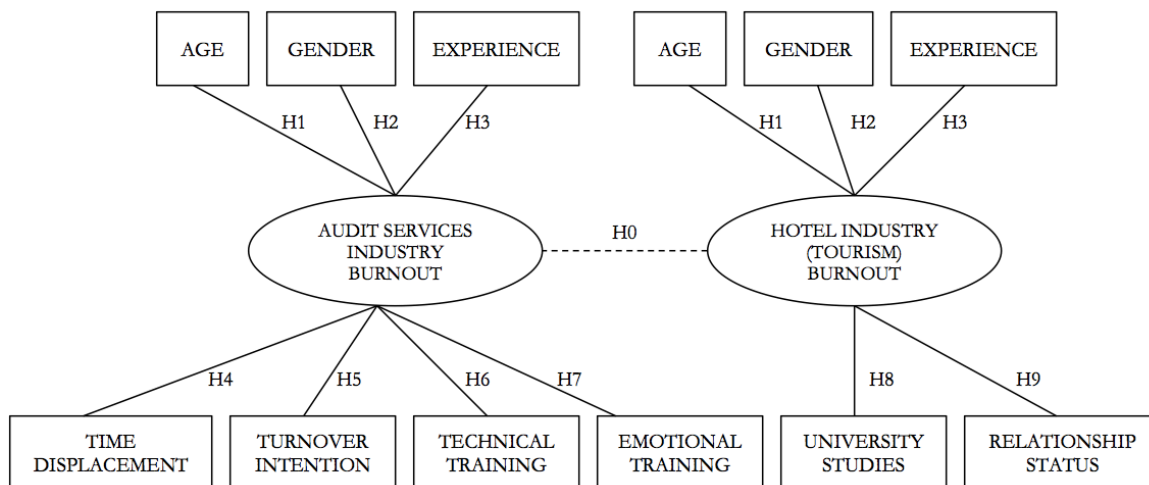
²⁹ In this study "Emotional training" stays for in-company training courses that are focused on stress inoculation, time management, assertiveness, social skills, teambuilding, and management of emotions.

³⁰ The sample of Audit will not be analyzed, as data for this variable is not available. In fact, audit employees are characterized by having an educational level equal to university studies or higher.

³¹ University studies was coded 0 (if the respondent had a lower educational level than university studies) or 1 (if the respondent had university studies)

Hypothesis 9 (H9): Burnout in Tourism³² is negatively related to relationship status³³

Previous studies also indicate that people who are unmarried are more prone to burnout in comparison to those who are married. This fact could be explained by the family support that married people receive from their partners. Therefore, the hypothesis suggests that tourism personnel who are in a relationship (or married) will report higher levels of burnout than those who are single.



METHODOLOGY

SAMPLING AND DATA COLLECTION

To reflect indication of burnout among audit personnel, surveys have been distributed to auditors from Barcelona (Catalonia, Spain) pertaining to the ‘Big Four’, the largest international audit firms. These employees form part of a pyramid organizational structure and range from the bottom level, categorized as “Assistants” to the upper level, “Associates”. LinkedIn has been used as the main connection tool with the staff and individual messages have been sent with a link to the internet-based survey. As the turnover of the sector is considerably high, no exact quantity of the current audit employees has been obtained, however, it is assumed³⁴ that the four corporations gather approximately 792 auditors. Responses have been collected during 6 months, from October 2013 to May 2014. In total, 288 auditors have completed the survey³⁵, resulting in a margin of error of 4,61%. The anonymity of the respondents has been protected in order to encourage participants to express their sincere feelings and perspectives. The survey included control variables assessing personal background information. The sample is split almost equally between men and women (161 males and 127 females). The respondents have an average age

³² The sample of Audit will not be analyzed, as data for this variable is not available.

³³ Relationship status was coded 0 (if the respondent was single) or 1 (if the respondent was in a current relationship or married).

³⁴ Assumptions have been made taking into account the information available on the transparency reports of 2013 of the Big Four, both the net income and the amount of employees of the audit business unit indicate a total population of 792 auditors in Barcelona (Catalonia) approximately.

³⁵ The sample is therefore significant as, given a population of 792 auditors, a set level of confidence of 95% and a 50% distribution of responses the minimum quantity of individuals required for the sample is 259. The sub-samples (number of respondents for each company) are balanced and coherent with the workforce weight of each Big Four company.

of 25.87 years (SD = 3,57) and an average experience of 3,16 years (SD = 2,96). The average time spent moving from the respondent's house to the client's office is 39 minutes 33 seconds (SD = 19 minutes 30 seconds). Most auditors, specifically a 53%, are willing to leave their company, nevertheless, focusing on each single company, in the case of Big Four 1, 52,69% of auditors are willing to stay. Another aspect to take into account is that even though most respondents have taken technical courses (99%), less than a half has trained their emotional skills (43,4%).

Simultaneously data from previous studies has been recollected (Miravete and Pujol, 2013) that have analyzed the syndrome in the tourism sector. Two different databases have been compiled resulting into 241 responses³⁶ fulfilled by the personnel of hotels located in Catalonia (ranging from cooks to waitresses, receptionists, etc.). Assuming a population of 20.384 workers³⁷ in the hotel industry of Catalonia, the resulting margin of error would be 6,28%. The sample is split almost equally between men and women (117 males and 124 females). The respondents have an average age of 30.08 years (SD = 8.27) and an average experience of 4.43 years (SD = 5.24). The sample is also split into two between personnel with university studies (51.5%) and with personnel with no university studies (48.5%). The same occurs with the relationship status, the sample is divided into personnel that are in a relationship (47.3%) and personnel who are single (52.7%).

The sum of respondents of the two samples is equal to 529 individuals. Assuming from one hand, a population of 20.384 workers in the hotel industry of Catalonia and, from the other hand, a population of 792 workers in Audit Services, the study will achieve a margin of error of 4,21% approximately. Table 1 and 2 illustrate the mean and standard deviation of the study variables.

INSTRUMENT

The level of burnout has been evaluated using the MBI-GS questionnaire (Maslach and others, 2001). This survey has been approved by the international scientific community and it has also been translated to Spanish (Salanova, Schaufeli, Llorens, Peiró and Grau, 2000), demonstrating once again its internal consistency. The questionnaire is composed of 15 items³⁸ that measure the 3 components of the syndrome: emotional exhaustion (5 items, for example, *'I feel tired when I get up in the morning and have to face another day on the job'*), depersonalization (4 items, for example, *'I doubt the significance of my work'*) and personal accomplishment (5 items, *'In my opinion, I am good at my job'*). All items were scored on a seven-point rating scale, ranging from 0 ('never') to 6 ('always, everyday'). High score on the areas of emotional exhaustion and depersonalization, and low score on personal accomplishment correspond to higher degrees of experienced burnout³⁹. The area of personal accomplishment has not been

³⁶ Miravete and Pujol used the same questionnaire as this study, the MBI-GS. More information on this questionnaire is given on the following section, 'Instrument'.

³⁷ Assumptions have been made taking into account information extracted from the National Statistics Institute (specifically, a hotel occupancy survey from 2012).

³⁸ The original MBI-GS questionnaire was composed of 16 items. However, several researchers (N. Schutte, S. Toppinen, R. Kalimo and Schaufeli, W., 2000) have proven the ambiguity of the original item 13, corresponding to cynicism. In fact, the internal consistency of the dimension cynicism improves once the item is removed. Simultaneously, no items have been rephrased in order to avoid effects on the answers given.

³⁹ Source: Maslach C. and Jackson S.E. (1981). *The measurement of experienced burnout*. Journal of Occupational Behaviour, 2, 99-113

reverse-coded respecting the original structure of the model⁴⁰. A similar approach has been followed by (J. Pienaar, S.A. Willemse, 2008)⁴¹

Both the reliability and validity of the measures were assessed using the Cronbach's α , which represents the internal consistency of an item for the given sample. Table 1 and Table 2 present the detailed information regarding means, standard deviations, and internal consistencies (Cronbach's α values) of the observable variables. All scales show good reliabilities, presenting the Cronbach's α values between 0,70 and 0,92.

RESULTS

One way used to test the first hypothesis (H_0) has been observing the means of the three dimensions of burnout⁴² for each sector. As Table 1 and 2 show, auditors score a high level of emotional exhaustion (2,89 out of 6) and depersonalization (2,83 out of 6), and a high-medium level of personal accomplishment (4,15 out of 6)⁴³, tourism personnel present lower scores than audit, reaching high-medium levels of emotional exhaustion (2,30 out of 6), and depersonalization (1,45 out of 6), and low-medium level of personal accomplishment (4,98 out of 6)⁴⁴.

Reaching this stage, the hypothesis seems to be rejected as auditors present higher levels of burnout than tourism workers. In order to ensure that the levels of burnout within the two sectors are significantly different, Table 3 illustrates a comparison of means, which confirms their inequality (with a significance $p < 0,01$).

In order to test the remaining eight hypotheses simultaneously, the study has first analyzed bivariate correlations (see Table 1 and 2) and then constructed one different model for each dimension and sector (as shown in Tables 4 and 5). This study, as many other previous ones, has decided not to conduct a unidimensional model, as the concept of burnout does not allow combining the three components. Combining the dimensions would result in a considerable loss of information as dimensions are very independent from one another and the role of the dimensions in the burnout process may possibly vary in the different phases of the syndrome (V. Brenninkmeijer and N. VanYperen, 2002)⁴⁵.

Age has been found to be negatively correlated to emotional exhaustion (-0,154**) and depersonalization (-0,166***) for tourism workers. Age in the Audit sector has shown not to be relevant for the explanation of the syndrome. However, when including age in the regression analysis becomes significant only for depersonalization in the Audit sector. One reason for this outcome could be that auditors might find it more difficult to value their

⁴⁰ A.M. Bouman, H.T. Brake and J. Hoogstraten (2002) proved that rephrasing personal accomplishment items significantly affects the answers given by the respondents.

⁴¹ Source: Pienaar J., Willemse S.A. (2008). *Burnout, engagement, coping and general health of service employees in the hospitality industry*. WorkWell Research Unit for People, Policy and Performance, South Africa: Tourism Management, 29, 1053-1063

⁴² Scores obtained from the items were averaged to create a score for each dimension, i.e. the 5 items corresponding to emotional exhaustion were averaged for each individual in order to yield a single score for this dimension.

⁴³ As aforementioned in the 'Literature Review', high scores on the areas of emotional exhaustion and depersonalization, and low score on personal accomplishment reflect high levels of burnout.

⁴⁴ These interpretations have been made based on the evaluation table included in *NTP 732: Síndrome de estar quemado por el trabajo "Burnout" (III): Instrumento de medición* by Bresó E., Salanova M., Schaufeli W. and Nogareda C. (2000). See Table 0 for more details.

⁴⁵ Source: Brenninkmeijer V., VanYperen N. (2002). *How to conduct research on burnout: advantages and disadvantages of a unidimensional approach in burnout research*. Occupational & Environmental Medicine, 60(1), 16-20

job contribution and thus, they lose their enthusiasm and become more cynical as they get older. This could be explained for several reasons, for example, the higher level of workload or unmatched expectations when climbing steps to the top of the pyramid⁴⁶. However, as Maslach C., Schaufeli W.B., and Leiter M. (2001) recommend, these findings should be viewed with caution because of the problem of survival bias, those who burn out early in their careers are likely to quit their jobs, leaving behind the survivors who consequently exhibit lower levels of burnout.

Gender was only significantly negatively correlated with emotional exhaustion within the Audit regression model, still, with a low strength (Sig. = 0,09*). Therefore, the model suggests that female auditors could be indeed more prone to suffer emotional exhaustion. Nevertheless, the overall conclusions for this variable in both sectors would be the same as stated by C. Maslach, W.B. Schaufeli and M. Leiter (2001)⁴⁷, gender is not a strong predictor of the syndrome.

Experience was not significantly correlated with none of the three dimensions, either in or out of the regression model. The reason for that could be its similarity and confusion with the variable age.

Simultaneously, time displacement is negatively correlated with personal accomplishment (-0,139**) corresponding to the audit sample. This negative relationship is maintained within the regression model. Therefore, the hypothesis is fulfilled, taking into account that the mean of time displacement is nearly 40 minutes, auditors might feel they lose efficacy as they spend a considerable amount of time on transport.

As for turnover intention in the Audit sample, it has been found that this variable is the most correlated with the three dimensions of burnout (positively with emotional exhaustion 0,459*** and depersonalization 0,546***, and negatively with personal accomplishment -0,152***), these strong relationships are maintained within the regression model (with levels of significance below 0,05). These results can conclude that one important consequence of burnout is the will to leave the company, either because they feel emotionally 'spent', because their expressions differ from their feelings or because they evaluate their work negatively.

Technical training was firstly correlated with emotional exhaustion (0,098*) but when compiling it with other variables in the regression model the relationship becomes weaker becoming not significant anymore. As for the emotional training, the scenario is different. This variable presents positive correlations with emotional exhaustion (0,159*) and depersonalization (0,144**), meaning that employees who do not take this type of courses are more prone to feel emotionally 'spent' and become cynical. These strong relationships are maintained within the regression model (with levels of significance below 0,05).

As we can also see, in the case of the Audit sector, the study has divided the sample into different sub-samples according the Big Four, which employees belong to. Correlation results help to discover some company characteristics they have that might favor or disfavor the existence of burnout. For example, Big Four 1 presents a negative correlation with turnover intention (-0,154***), meaning its employees are willing to continue working in

⁴⁶ During the development of this study it has been taken into account that age can be confounded with experience, as the correlation between both is 0,917*** in the case of audit services and 0,711*** in the case of tourism, meaning older personnel have higher experience, and thus higher level positions.

⁴⁷ Source: Maslach C., Schaufeli W.B., and Leiter M. (2001). *Job burnout*. Annual Review of Psychology, 52, 397-422

their current job. Another example would be that Big Four 4 probably does not offer technical trainings to all its employees, as there has been found a positive correlation between Big Four 4 and technical training (0,188***).

In the case of the other two tourism variables, the variable university studies has been found to be positively correlated with emotional exhaustion (0,192***) and depersonalization (0,160**), maintaining these relationships when being included in the regression model (with levels of significance below 0,10). This result could be interpreted as the hypothesis suggested, the higher inherent responsibility that employees face or the higher expectations they might have toward their jobs may cause a higher level of burnout. Finally, the variable relationship status is negatively correlated with emotional exhaustion (-0,116*) as expected, however the correlation becomes weaker and not significant when including the variable in the regression model. The reason for that can be that the variable is confounded with age due to their strong correlation (0,291***) employees get older they tend to be in a relationship.

In order to summarize, there are presented the significant variables of the regression models below. This table helps to understand which factors should be taken into account in order to study the antecedents and consequences of the syndrome.

AUDIT SERVICES BURNOUT			TOURISM BURNOUT		
EMOTIONAL EXHAUSTION	DEPERSONALIZATION	PERSONAL ACCOMPLISHMENT	EMOTIONAL EXHAUSTION	DEPERSONALIZATION	PERSONAL ACCOMPLISHMENT
- Gender - Turnover intention - Emotional training - Big Four 2 and Big Four 4 ⁴⁸	- Age - Turnover intention - Emotional training	- Time displacement - Turnover intention	- University studies	- University studies	<i>No significant variables have been found</i>

The proportion of total variation of outcomes explained by the models is affected by the lack of variables, specially in the case of personal accomplishment, a dimension that could be explained for variables that have not been included in the survey, such as the interaction with coworkers and superiors and the availability of resources (C. Maslach, W.B. Schaufeli and M. Leiter, 2001)⁴⁹. Nevertheless, relevant levels of goodness of fit (adjusted R²) are reached in the case of emotional exhaustion (0,239) and depersonalization (0,304) in the Audit services sector. Multicollinearity has proved not to be problematic, since all variance inflation factor (VIF) values were less than 5.

In table 6 and 7 there are illustrated the regression models including only the previous significant variables.

⁴⁸ Big Four 2 and Big Four 4 have been found to be significantly correlated to emotional exhaustion as they present a higher score on emotional exhaustion than the other two companies, stating that this dimension of the syndrome is powerfully existent

⁴⁹ *Source:* Ibid 47

In order to compare the mean values for burnout dimensions in several sectors it is used a similar figure representation made by T.J. Fogarty, J. Singh, G.K. Rhoads and R.K. Moore (2000)⁵⁰ but with the literature review specifically used in this study.

DISCUSSION

Once proven the existence of burnout in Tourism and Audit, and having observed significant differences between them, the only question left is why these differences may exist. Auditors present higher levels of burnout than tourism workers, refusing the initial *Hypothesis 0*. Burnout in audit is correlated with gender (in the case of emotional exhaustion), age (in the case of depersonalization), time displacement (in the case of personal accomplishment), emotional training (in the case of emotional exhaustion and depersonalization) and finally, turnover intention, correlated with the 3 dimensions. Therefore, audit personnel that is more prone to experience the syndrome are: women, young employees, those who spend few time to go from their home to the clients' offices, those who have not taken any 'emotional' course and those who are willing to leave the company (being the syndrome itself one of the reasons for that). Burnout in tourism is correlated with university studies (in the case of emotional exhaustion and depersonalization). There has not been found any correlation with the personal accomplishment dimension and the study variables. Therefore it is concluded that the profile of hotel personnel that are more prone to experience the syndrome are those employees who have university studies.

Even though previous research in human services and health care sectors has shown higher levels of burnout than research in occupations that are not people-oriented, this study breaks previous trends, presenting an exception that may be relevant for future studies. The reason for these results could be found in the inherent characteristics of the audit profession specifically in the Big Four. Regardless of the multiple benefits and opportunities that the sector itself and the companies bring to the personnel, the job demands long working hours (including overtime hours)⁵¹ and intensive workloads accumulated in short periods in order to meet the clients' demands⁵². Simultaneously, according to the study conducted by the Center for Effective Organizations⁵³, employees tend to leave their company in order to get greater total compensations. These antecedents are very different to those found in emotional sectors, which result from the constant interactions with other people (clients, patients, students, etc.)⁵⁴.

⁵⁰ Source: Fogarty T.J., Singh J., Rhoads G.K. and Moore R.K. (2000). *Antecedents and Consequences of Burnout in Accounting: beyond the role stress model*. Behavioral Research in Accounting, 12

⁵¹ In fact, the survey distributed to audit staff included a question regarding overtime questions. Respondents were asked to indicate if they usually work overtime, all respondents except three answered in the affirmative.

⁵² These assumptions have been made based on several articles (see Holmes T. E. 2006 and Gullapalli D. 2005) and the interview conducted (see *Appendix*).

⁵³ Source: Fenlon M. J. and Mohrman S. A. - Center for Effective Organizations (2010). *Where Counting Counts: Data Document a Dramatic Turnaround in Employee Relations among Accounting Professionals*. CEO Publication, G 10-01 (569)

⁵⁴ Source: Maslach C., Schaufeli W.B., and Leiter M. (2001). *Job burnout*. Annual Review of Psychology, 52, 397-422

POLICIES

Is burnout a plague of the XXI century, or has the syndrome always been there, throughout history? What is clear is that burnout impacts the bottom line of companies, making them be less productive. Simultaneously, job satisfaction is becoming a company ‘bonus’ that not all employees can have access to. In a study⁵⁵ with 50.000 employees around the world it was found that companies with high levels of employee engagement did improve 19.2% in operating income while companies with low levels of employee engagement declined 32.7% over the study period.

So, once aware of the considerable impacts of the syndrome, how to combat against it? Preventing burnout can be achieved by studying the ecosystem in which individuals work.

SIX AREAS OF WORKLIFE

The six areas of work life (C. Maslach and M.P. Leiter, 1997)⁵⁶ were defined in order to help managers identify several aspects of employees’ job environment that must be changed in order to reduce burnout and enhance engagement⁵⁷, applying not only to the emotional labor but also the nonemotional. The six inter-related areas are: workload, control, rewards, community, fairness and values. Workload is completely opposite to energy, and it appears through excessive, unwelcome demands, and interference with recovery by invading personal time or generating anxiety that continues beyond the workday (M. P. Leiter, K. Shaughnessy, 2006)⁵⁸. Control describes the degree to which people can manage their work life by participating in important decision-making and having their own autonomy. Rewards stand for employees’ satisfaction when dealing with problems, providing services or developing products as well as the resulting recognition from other people. The fourth area, community, includes the level of personal relationships at work, which help creating and maintaining engagement. As for the fairness, the fifth area, it involves how employees perceive the organizational justice, encompassing the experience of unfair treatment. The last area of work life, values, is the extent to which employees conceive that their personal values match with those of the company.

Among these areas, control outstands by having an indirect control over burnout: the lack of control influences burnout by reducing employee’s capacity to develop the other areas of work life. M.P. Leiter and K. Shaughnessy identified several forms of control, such as the employees’ capacity to choose methods and timing to address work requirements, participate in decisions and access resources necessary to work effectively.

⁵⁵ Source: Corporate Leadership Council – Corporate Executive Board (2004). *Driving Performance and Retention through Employee Engagement*. McKenzie Consulting Library

⁵⁶ Source: Maslach C. and Leiter M.P. (1997). *The truth about burnout: How organizations cause personal stress and what to do about it*. San Francisco, CA: Jossey-Bass

⁵⁷ Engagement is conceived as the energy, involvement and effectiveness that employees bring to a job and develop through their work (Ibid 56).

⁵⁸ Source: Leiter M.P and Shaughnessy K. (2006). *The Areas of Worklife Model of burnout: test of mediation relationships*. Acadia University, Wolfville, Canada: Centre for Organizational Research & Development

PRACTICAL IMPLICATIONS

Having deeply explored the concept 'burnout', its causes and consequences, today scientists, psychologists and Human Resources professionals are working together to find not only solutions but also prevention to this syndrome. Maslach, in 2011⁵⁹ set three principles that must be followed when planning a company intervention. The first one states that preventing burnout is a better strategy than waiting to treat it after it becomes a problem. Second, building engagement is the best approach to preventing burnout. And third, organizational intervention can be more productive than individual intervention. The innovative perspective is focused on organizational assessments to analyze the overall health of the company and identify the strong and weak areas regarding their implication with burnout. The challenge now is adapting the research tool into simple and practical indicators that could be easily interpreted by managers and could help them predict negative outcomes of burnout.

However, serious barriers are found among companies when trying to implement these interventions. Although burnout is a reality known for all, it is being underestimated. Most managers find burnout as an individual responsibility not the employers', and thus, managers are not willing to invest on HR policies to reduce and prevent this syndrome. They often conceive burnout as a lack of competitiveness and an attitude problem of the employee, and they cannot see the real impact on the organization even though there are studies that prove how burnout (and its related consequences: absenteeism, sick leave and employee fraud) directly affects the bottom-line performance. Maslach and Leiter in 2011 deeply analyzed how organizations act with a hands-off approach and today, among other investigators, are fighting to create awareness on the power that companies have to solve burnout problems. As they state, 'burnout is not just a noble goal to pursue, it makes economic sense'.

In order to suggest remarkable practical implications, this study has concurrently conducted an interview to a former employee, with 5 years of experience, of a Big Four located in Barcelona, in order to complement the analyzed quantitative information with qualitative information. *See Appendix.*

Once analyzed the quantitative results and taken into consideration the point of view of the former employee, we encourage Big Four to follow this study procedure in order to fight against the syndrome:

- Conduct the MBI-GS survey adding the following variables of study:
 - *Demographical variables* (age, gender, country of origin⁶⁰, level of educational studies) as there are the most control variables used by previous researchers
 - *Personality characteristics*: some previous studies state that people who display low levels of hardiness (involvement in daily activities, a sense of control over events, and openness to change) have higher burnout scores⁶¹. In this study it is suggested to apply the use of common personality tests used by companies, such as DISC®, in order to study possible correlations between personality types and levels (or even types) of burnout.

⁵⁹ Source: Maslach C. (2011). *Burnout and engagement in the workplace: new perspectives*. University of California. The European Health Psychologist, 13 (3)

⁶⁰ Source: Maslach C., Schaufeli W.B., and Leiter M. (2001). *Job burnout*. Annual Review of Psychology, 52, 397-422

⁶¹ Source: Ibid 60

- *Job characteristics* (level of workload, number of hours worked, number of simultaneous projects, level of role ambiguity, level of clients' severity, level of job resources, level of feedback from supervisors, participation in decision making, time pressure, evaluation grades)⁶²
- *Job environment*: ask employees if their degree of match or mismatch between the person and the six areas of his/her job environment (workload, control, reward, community, fairness, values)⁶³
- *Social support*⁶⁴ (marital status, profession of the partner, support from supervisors, support from coworkers)
- Study possible solutions considering economical and time resources:
 - *Individual interventions*: there is an existing pivotal view of managers⁶⁵ that suggest that investments should be focused on pivot points, aiming to perform incentives and management to those individuals or places where performance really makes a difference, and not everywhere and not for everyone.
 - Emotional training: conduct courses in small groups of employees in order to improve their managerial and emotional management skills
 - Create individual career plans in order to match the employee's expectations and needs with the company offerings
 - Conduct more individual follow-up meetings in order to review their satisfaction levels according to the six areas of job environment (workload, control, reward, community, fairness, values)
 - Raise awareness of the syndrome and create a private space where employees can share their concerns with HR managers
 - *Organizational interventions*
 - Lower expectations during recruitment⁶⁶ to adjust newcomers expectations with the real job conditions
 - Raise awareness of the syndrome in general meetings
 - Create systems of team evaluations that include indicators of burnout within the team

Hopefully the results and suggestions presented will help Human Resources Department to raise awareness of the problematic situation their companies are confronting and will help improving their policies to reduce the syndrome.

⁶² *Source*: Ibid 60

⁶³ *Source*: Ibid 60

⁶⁴ *Source*: Halbesleben, J.R.B. and Buckley M.R., *Burnout in Organizational Life*. Journal of Management 2004 30(6) 859–879

⁶⁵ Boudreau, J. (2008) – Harvard Business Review. *The New Science of Human Capital*. Consulted on 18th May 2014 on www.hbr.org

⁶⁶ *Source*: Ibid 64

LIMITATIONS AND SUGGESTIONS FOR FUTURE RESEARCH

This study has some limitations. First, it did not investigate other relevant causes (i.e., heavy workloads, supervisors' behavior, team environment) and consequences (i.e., lower evaluation results, absences) of burnout that could help to create models that would explain the variation of the syndrome with higher proportions, and, enhance the differences between sectors.

Future research could develop causal models exploring the levels of burnout and short-term business outcomes (i.e. customer satisfaction, productivity, profit, employee turnover and illness absences). There is an undisputed need to conduct longitudinal studies in order to analyze the causes of the changes in the levels of burnout, and facilitate the creation of interventions in companies.

Both future suggestions combined (longitudinal designs with deeper study variables) would make the reach of effective solutions possible, which is nowadays the top challenge of burnout investigation. Awareness of the syndrome must be increased among companies, in order to encourage collaborations with investigators/consultants and have available the necessary data and resources. Again, 'burnout is not just a noble goal to pursue, it makes economic sense'.

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APPENDIX

TABLES

Table 0. Evaluation of the dimensions of burnout (extracted from *NTP 732: Síndrome de estar quemado por el trabajo "Burnout" (III): Instrumento de medición*, see Bresó E. and others)

Level	Emotional exhaustion	Depersonalization	Personal accomplishment
Very low	> 5%	< 0,4	< 0,2
Low	5 - 25%	0,4 - 1,2	0,2 - 0,5
Low-medium	25 - 50%	1,21 - 2	0,51 - 1,24
High-medium	50 - 75%	2,01 - 2,8	1,25 - 2,25
High	75 - 95 %	2,81 - 4,5	2,26 - 4
Very high	> 95%	> 4,5	> 4

Note: personal accomplishment evaluation has been reversed (returning to its original interpretation) as this study has not reverse-coded the dimension's scale

Table 1. Descriptive statistics and intercorrelations of Audit study variables (n=288)

Variable	Mean	SD	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Emotional exhaustion	2,885	1,444	(0,922)													
2. Depersonalization	2,827	1,616	0,700***	(0,887)												
3. Personal accomplishment	4,149	0,982	-0,131**	-0,156***	(0,815)											
4. Age	25,870	3,570	0,027	0,051	0,061	-										
5. Gender	0,560	0,497	-0,086	0,027	0,037	0,088	-									
6. Experience	3,160	2,962	-0,010	-0,001	0,099*	0,917***	0,011	-								
7. Time Displacement	00:39:33	00:19:30	0,093	0,030	-0,139**	-0,104*	-0,086	-0,096	-							
8. Turnover intention	0,580	0,494	0,459***	0,546***	-0,152***	-0,023	-0,07	-0,044	0,061	-						
9. Technical training	0,010	0,102	0,098*	0,069	0,019	0,042	0,091	-0,006	0,029	0,017	-					
10. Emotional training	0,570	0,496	0,159*	0,144**	-0,039	-0,216***	-0,016	-0,248***	0,099*	0,127**	0,09	-				
11. Big Four 1	0,323	0,468	-0,175***	-0,118**	0,021	-0,236***	-0,194***	-0,186***	0,022	-0,154***	-0,071	0,200***	-			
12. Big Four 2	0,271	0,445	0,117**	0,102*	0,081	0,033	-0,025	0,067	0,038	0,087	-0,063	-0,255***	-0,421***	-		
13. Big Four 3	0,177	0,382	-0,025	-0,031	0,013	0,134**	0,064	0,134**	-0,035	0,023	-0,048	0,058	-0,320***	-0,283***	-	
14. Big Four 4	0,229	0,421	0,093	0,052	-0,121**	0,105*	0,185***	0,015	-0,033	0,059	0,188***	-0,006	-0,377***	-0,332***	-0,253***	-

The values in parenthesis are reliability coefficients. * $p < 0,10$; ** $p < 0,05$; *** $p < 0,01$

Table 2. Descriptive statistics and intercorrelations of Tourism study variables (n=241)

Variable	Mean	SD	1	2	3	4	5	6	7	8
1. Emotional exhaustion	2,300	1,211	(0,769)							
2. Depersonalization	1,447	1,198	0,690***	(0,756)						
3. Personal accomplishment	4,979	0,841	-0,095	-0,239***	(0,709)					
4. Age	30,080	8,268	-0,154**	-0,166***	0,048	-				
5. Gender	0,490	0,501	-0,070	-0,032	-0,050	0,127**	-			
6. Experience	4,430	5,235	-0,083	-0,117*	-0,006	0,711***	0,002	-		
7. University studies	0,510	0,501	0,192***	0,160**	-0,016	-0,326***	-0,252***	-0,179***	-	
8. Marital status	0,470	0,500	-0,081	-0,116*	0,033	0,291***	0,028	0,159**	-0,161**	-

The values in parenthesis are reliability coefficients, * $p < 0,10$; ** $p < 0,05$; *** $p < 0,01$

Table 3. Test of the equality of the means of the three MBI subscales for several samples (Audit and Tourism)

		<i>MBI subscales</i>														
		Emotional exhaustion					Depersonalization					Personal accomplishment				
Samples	N	Mean	SD	t	Sig.	Average difference	Mean	SD	t	Sig.	Average difference	Mean	SD	t	Sig.	Average difference
Audit	288	2,885	1,444				2,8273	1,61638				4,1493	0,98168			
Tourism	241	2,300	1,211	5,062	0,000	0,58431***	1,4471	1,19789	11,259	0,000	1,38016***	4,9793	0,84082	-10,473	0,000	-0,82995***

Equal variances are not assumed. *** $p < 0,01$

Table 4. Regression model results for the Audit sample

Effect on Burnout	<i>MBI subscales</i>				<i>MBI subscales</i>				<i>MBI subscales</i>			
	Emotional exhaustion				Depersonalization				Personal accomplishment			
	β	<i>t</i>	Sig.	VIF	β	<i>t</i>	Sig.	VIF	β	<i>t</i>	Sig.	VIF
Constant	0,228	0,185	0,853		-0,942	-0,716	0,475		5,321	5,664	0,000***	
Age	0,062	1,129	0,260	6,946	0,105	1,791	0,074*	6,946	-0,040	-0,959	0,338	6,946
Gender	-0,267	-1,703	0,090*	1,104	0,154	0,918	0,360	1,104	0,086	0,712	0,477	1,104
Experience	-0,054	-0,818	0,414	6,885	-0,089	-1,266	0,206	6,885	0,073	1,441	0,151	6,885
Time Displacement	0,000	0,936	0,350	1,030	0,000	-0,116	0,908	1,030	0,000	-2,222	0,027**	1,030
Turnover intention	1,182	7,584	0,000***	1,072	1,725	10,333	0,000***	1,072	-0,273	-2,291	0,023**	1,072
Technical training	0,946	1,259	0,209	1,056	0,616	0,766	0,445	1,056	0,478	0,832	0,406	1,056
Emotional training	0,422	2,578	0,010***	1,194	0,349	1,991	0,047**	1,194	0,051	0,405	0,686	1,194
Big Four 2	0,578	2,794	0,006***	1,535	0,290	1,307	0,192	1,535	0,137	0,864	0,388	1,535
Big Four 3	0,176	0,770	0,442	1,381	-0,156	-0,638	0,524	1,381	-0,023	-0,131	0,896	1,381
Big Four 4	0,455	2,068	0,040**	1,551	0,002	0,008	0,994	1,551	-0,242	-1,440	0,151	1,551
Total adjusted R²	0,239				0,304				0,037			
F	9,996***				13,511***				2,103**			

The variable Big Four 1 has been excluded. * $p < 0,10$; ** $p < 0,05$; *** $p < 0,01$

Table 5. Regression model results for the Tourism sample

Effect on Burnout	<i>MBI subscales</i>				<i>MBI subscales</i>				<i>MBI subscales</i>			
	Emotional exhaustion				Depersonalization				Personal accomplishment			
	β	<i>t</i>	Sig.	VIF	β	<i>t</i>	Sig.	VIF	β	<i>t</i>	Sig.	VIF
Constant	2,647	6,553	0,000***		1,817	4,540	0,000***		4,745	16,590	0,000***	
Age	-0,017	-1,199	0,232	2,362	-0,015	-1,033	0,302	2,362	0,012	1,151	0,251	2,362
Gender	-0,039	-0,242	0,809	1,085	0,030	0,190	0,849	1,085	-0,113	-0,996	0,320	1,085
Experience	0,007	0,345	0,730	2,073	-0,003	-0,143	0,887	2,073	-0,015	-0,984	0,326	2,073
University studies	0,365	2,176	0,031**	1,188	0,281	1,689	0,093*	1,188	-0,016	-0,134	0,894	1,188
Relationship status	-0,067	-0,414	0,679	1,105	-0,158	-0,987	0,324	1,105	0,025	0,218	0,828	1,105
Total adjusted R²	0,028				0,024				-0,011			
F	2,359**				2,188*				0,482			

* $p < 0,10$; ** $p < 0,05$; *** $p < 0,01$

Table 6. Regression model results for the Audit sample (with only previous significant variables detected)

Effect on Burnout	Emotional exhaustion				Depersonalization				Personal accomplishment			
	β	<i>t</i>	Sig.	VIF	β	<i>t</i>	Sig.	VIF	β	<i>t</i>	Sig.	VIF
Constant	1,809	9,995	0,000***		0,649	1,032	0,303		4,574	32,158	0,000***	
Age					0,038	1,661	0,098*	1,049				
Gender	-0,22	-1,439	0,151	1,045								
Experience												
Time Displacement									0,000	-2,232	0,026**	1,004
Turnover intention	1,207	7,811	0,000***	1,053	1,753	10,781	0,000***	1,016	-0,285	-2,469	0,014**	1,004
Technical training												
Emotional training	0,431	2,728	0,007***	1,110	0,307	1,852	0,065*	1,066				
Big Four 2	0,527	2,826	0,005***	1,247								
Big Four 3												
Big Four 4	0,472	2,444	0,015**	1,195								
Total adjusted R ²			0,238				0,303				0,033	
F			18,956***				42,57***				5,899***	

* $p < 0,10$; ** $p < 0,05$; *** $p < 0,01$

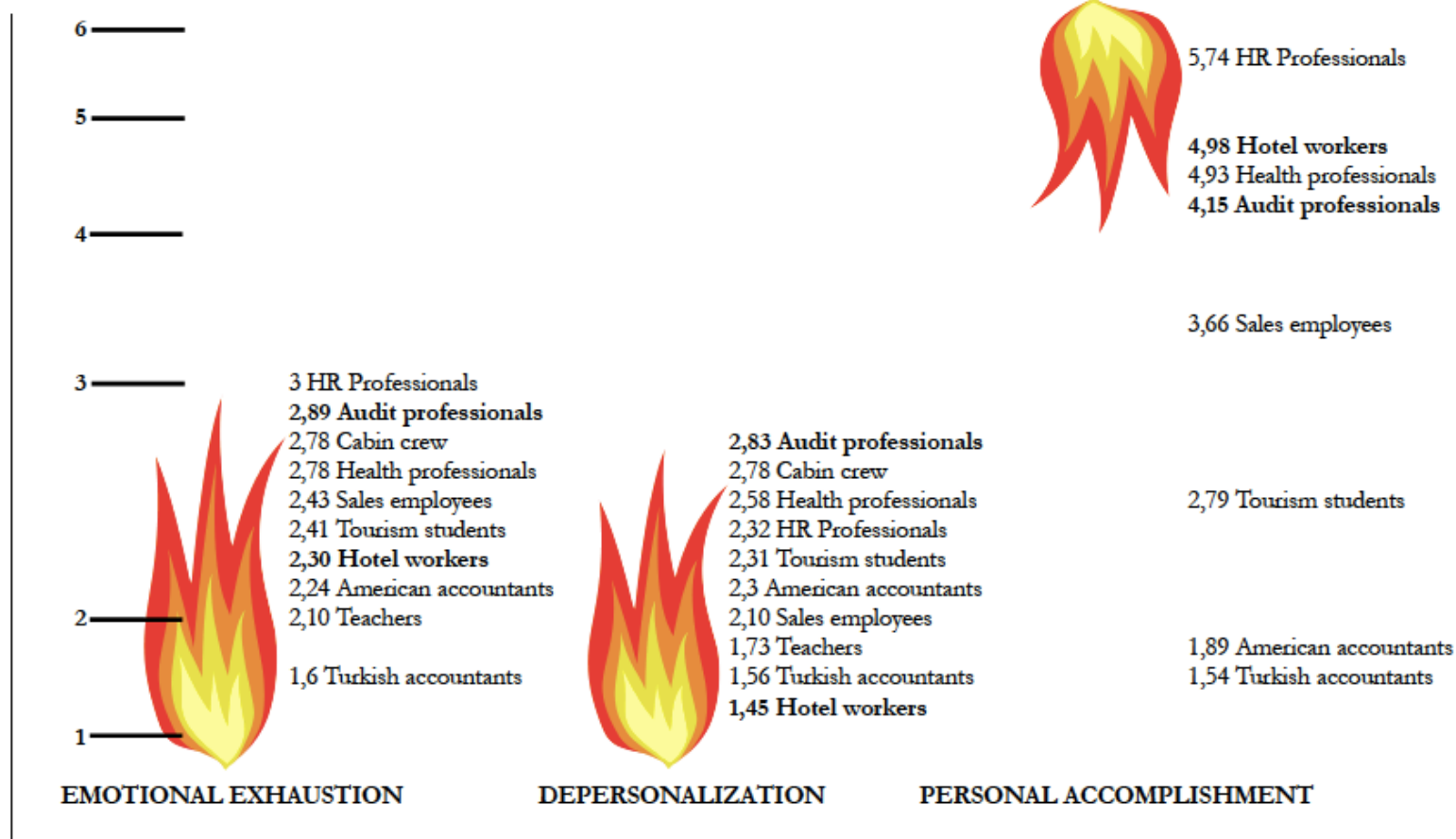
Table 7. Regression model results for the Tourism sample (with only previous significant variables detected)

Effect on Burnout	Emotional exhaustion				Depersonalization				Personal accomplishment			
	β	<i>t</i>	Sig.	VIF	β	<i>t</i>	Sig.	VIF	β	<i>t</i>	Sig.	VIF
Constant	2,062	18,722	0,000***		1,250	11,411	0,000***					
Age												
Gender												
Experience												
University studies	0,464	3,024	0,003***	1,000	0,383	2,508	0,013**	1,000				
Marital status												
Total adjusted R ²			0,033				0,022					
F			9,147***				6,292**					

* $p < 0,10$; ** $p < 0,05$; *** $p < 0,01$

FIGURES

Figure 1. Mean values for burnout dimensions in comparison to other professions



HR Professionals
 Tourism students
 Cabin crew
 Teachers
 Health professionals
 Sales employees
 American accountants
 Turkish accountants

Cordes C. L., Dougherty T.W. and Blum M. (1997)
 Uludağ O. and Yaratın H. (2010)
 Chen C. and Chen S. (2012)
 Hakanen J.J., Bakker A.B., Schaufeli W.B. (2006)
 Pienaar J., Willemse S.A. (2008)
 Brotheridge C.M. and Grandey, A.A. (2002)
 Fogarty T.J., Singh J., Rhoads G.K. and Moore R.K. (2000)
 Ay M. and Arşaroğlu. (2010)

INTERVIEW

The following interview was done to a former employee, with 5 years of experience, of a Big Four located in Barcelona. This employee quitted his job during the period of data collection for the study; his identity remains confidential in order to respect his privacy.

1. What motivated you to enter the Big Four 1?

I attended a recruitment event at my university (I was then finishing my degree). I handed in my CV to all Big Fours (the four of them had their exhibition stands there). What motivated me to candidate was the salary, the prestige, their training policies and the fact that my classmates were applying too. The Big Four offer intrinsic training and the quick improvement of communication and negotiation skills.

2. Why Big Four 1 and not one of the other three Big Four?

The truth is I got a job offer from the three of them, and then I decided to enter Big Four 1 because it is the leader of the four companies.

3. What were your expectations of Big Four 1 when you first entered? Please describe each expectation with one word.

Learning, qualitative leap.

4. Have they been met? (Your expectations)

Yes.

5. How much time did you think you would work at Big Four 1 for?

I didn't planned how much time I would work there. I guess that a common objective is to spend 3 years within the company in order to reach the position of 'Senior', you can improve your skills of team management and then market yourself better.

6. I cannot show you your exact level of burnout, however, have you ever experienced burnout?

I guess I have, especially during peak-periods. Burnout usually shows up as stress, bad humor, tiredness, and wrong management of emotions (that can affect my social relations with my colleagues, friends and family).

7. What do you think that are the internal factors that could lead to burnout in Big Four 1?

Work overload, long working hours, the pressure to finish projects in time and the pressure of being evaluated (only during the first years of employment). However, all this factors also represent 'retribution in kind' as they help you improving your managerial and planning skills in a way that not other professions can offer you.

8. What do you think that are the external factors that could lead to burnout in Big Four 1?

Demanding clients. They expect the shortest deadlines and with no inconvenient or further changes of schedule. Their tough demands are the main reason for the internal factors that I said before (work overload, long working hours...). We also have to take into account the difficulty behind synchronizing the company's and the client's tasks within the project, as they are simultaneous. The company's schedule for the project is based on the price paid for the services and the deadline fixed by the client.

9. How do you perceive the high turnover existing in the audit services industry? Why do you think some people remain and others leave? I think the main reasons for high turnover are the current economical situation and the fact that, employees who leave are not forced into unemployment, they leave already employed. There are also other factors that can lead to employees decide between staying or leaving: evaluation results, the team they belong to, personal life and if they have their partner within the company. From my point of view, the most capable employees leave, as they encounter better offers and job environment.

10. What do you think of the pyramid organizational structure? Is it effective? Does the high turnover help to sustain the system?

The pyramid organizational structure is necessary. It offers the figure of 'mentoring', a very powerful tool for employees. Employees in their first years learn and employees with higher positions 'teach' and guide. I experienced this reciprocal relation as fresh junior and as senior.

11. Some workers leave their company to join the competition. Why do you think that happens?

I would say is not a common practice, at least few or no people enter Big Four 1 if they come from the competition (the other Big Four). The company needs fresh people in order to shape their values and working methods.

12. Some current investigations suggest that engagement is one of the "cures" of burnout; do you think that Big Four 1 cares about employee engagement?

Yes, it does. Managers try to create engagement among their team members. As assistant I felt committed to my job and as a senior I tried to keep my subordinates committed.

13. How did Big Four 1 evaluate your performance? (Performance grades, biannual follow-up meetings, etc.)

Supervisors evaluate employee's performance twice a year.

14. What values do you think that partners of Big Four 1 have?

Commitment, perseverance... and the preservation of the company's image, values in accordance with their commercial function.

And the values of Big Four 1 as an organization?

Excellence, commitment, keeping clients satisfied and always being one-step ahead.

And the values of employees?

They are similar to those of Big Four 1. These values sometimes create pressure to be at the same level as your colleagues'.

15. Do you think that copying attitudes exist within the company? (Not asking for overtime compensation, working till late, etc. Would you say that there are unwritten internal rules known from everybody in order to 'survive'?)

Copping attitudes do exist. Employees are not used to ask for overtime compensation if there is no such 'tradition' within the project. Staff would write down their overtime hours and ask for compensation when the project is well paid, 'tough' and overtime hours are already included in the price offered to clients. Nevertheless, it is truth that employees do not usually claim for the payment of overtime work, as one may feel that it could be interpreted as inefficacy. The reason for that may be an existent culture of fear that leads employees to behave this way.

16. ¿Are professional life and personal life compatible?

Yes, and there exist conciliation policies.

17. And now, a complicated question... where do you think there is the origin of the problem (burnout)? The characteristics of the industry, job requirements, customer requirements, wrong recruitment, lack of training, lack of commitment, the XXI century...?

I think that the problem is a matter of the current legislation. In Spain prices of audit projects are not fixed, there is free competency between companies in the market. Simultaneously, we can find the opposite situation in the United Kingdom where prices are already fixed by legislation and employees leave the office at 6 o'clock in the afternoon. 'It is easier to play in those conditions', deadlines are broader, project prices include overtime work expenses, and there is less time pressure. That could help companies to manage internal burnout better, now it is all in hands of the legislation.

18. Do you think that any of these 6 areas did not match your expectations and needs as a worker?

1. Workload Yes (it did match my expectations).

2. Feeling of control and decision No (they did not match my expectations). Even though all members of the team take decisions, clients have the complete decisive power.

3. Recognition and Reward Yes (they did match my expectations). Rewards are received in the short-term and not only in the form of high salaries, but holidays.

4. Sense of belonging / Community Yes, in fact I'm very corporative.

5. Justice and respect / Fairness Justice does not exist; there is no equal treatment, as life itself.

6. Value creation through tasks and activities Yes, as time goes by and the employee assumes more responsibility, value creation is guaranteed.

19. How would you rate your current relationship with Big Four 1? Would you recommend working there to a friend?

My current relationship with Big Four 1 is good, in fact they organize a lot of activities for Alumni that favors post-employment citizenship.

I would recommend this job to young people that want to learn and gain invaluable professional experience.

SURVEY

The survey was created using Google Forms, the language of the survey was Spanish, as it is the official language of the country where the study has been conducted. The names of the Big Four companies were visible for respondents, however they are not shown in this study in order to respect data confidentiality.

Encuesta sobre el Síndrome de Burnout en Auditoría Contable Externa

Esta encuesta corresponde a un Trabajo de Fin de Grado de ESCI-Universidad Pompeu Fabra que investiga el síndrome "de quemarse en el trabajo". Los resultados serán utilizados para uso estrictamente académico y serán tratados con total confidencialidad. Por favor, lea detenidamente y conteste con sinceridad las siguientes preguntas:

CARACTERÍSTICAS PERSONALES

Edad*

Sexo*

Hombre
Mujer

¿En cuál de las Big Four trabaja Ud. actualmente?*

Big Four 1
Big Four 2
Big Four 3
Big Four 4

¿Cuántos años de experiencia tiene en auditoría contable dentro de su empresa actual?*

¿Cuál es el tiempo medio que dedica para desplazarse desde su domicilio hasta las oficinas del cliente?*

Hrs:Mins:Secs

¿Recibe/ha recibido cursos de formación relacionados con su puesto de trabajo actual?*

No, ninguno
Sí, uno
Sí, más de uno

¿Recibe/ha recibido cursos de formación relacionados con la gestión emocional?*

Ejemplos: gestión del tiempo, "team building", bienestar laboral, etc.

Sí
No

¿Realiza horas extras respecto a su jornada laboral?*

Sí
No

¿Tiene previsto seguir trabajando en auditoría contable de aquí 2 años?*

Sí, en mi empresa actual u otra perteneciente a las Big Four
Sí, pero en una empresa que no pertenezca a las Big Four
No

ESCALA DE FRECUENCIA DE SENTIMIENTOS

Indique la frecuencia con que Ud. ha experimentado los siguientes sentimientos: *

0 Nunca / Ninguna vez	1 Casi nunca / Pocas veces al año	2 Algunas veces / Una vez al mes o menos	3 Regularmente / Pocas veces al mes	4 Bastantes veces / Una vez por semana	5 Casi siempre / Pocas veces por semana	6 Siempre / Todos los días
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1. Estoy emocionalmente agotado por mi trabajo

2. Estoy "consumido" al final de un día de trabajo

3. Estoy cansado cuando me levanto por la mañana y tengo que afrontar otro día en mi puesto de trabajo

4. Trabajar todo el día es una tensión para mí

5. Puedo resolver de manera eficaz los problemas que surgen en mi trabajo

6. Estoy "quemado" por el trabajo

7. Contribuyo efectivamente a lo que hace mi organización

8. He perdido interés por mi trabajo desde que empecé en este puesto

9. He perdido entusiasmo por mi trabajo

10. En mi opinión soy bueno en mi puesto

11. Me estimula conseguir objetivos en mi trabajo

12. He conseguido muchas cosas valiosas en este puesto

13. Me he vuelto más cínico respecto a la utilidad de mi trabajo

14. Dudo de la trascendencia y valor de mi trabajo

15. En mi trabajo, tengo la seguridad de que soy eficaz en la finalización de las cosas