



BURNOUT SYNDROME AND QUALITY OF PROFESSIONAL LIFE: A STUDY IN ACCOUNTING OFFICES IN THE SOUTHWEST PARANÁ

SÍNDROME DE *BURNOUT* E QUALIDADE DE VIDA PROFISSIONAL: UM ESTUDO EM ESCRITÓRIOS CONTÁBEIS DO SUDOESTE DO PARANÁ

SÍNDROME DE *BURNOUT* Y CALIDAD DE VIDA PROFESIONAL: UN ESTUDIO EN OFICINAS CONTABLES EN EL SUROESTE DE PARANÁ

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RESUMO

O estudo teve como objetivo investigar a relação entre a Síndrome de *Burnout* e a Qualidade de Vida Profissional nos colaboradores de escritórios contábeis. Trata-se de uma pesquisa descritiva com abordagem quantitativa, realizada por meio de levantamento junto a contabilistas que atuam em escritórios contábeis na região Sudoeste do Paraná. Foram utilizados os instrumentos CBI (*Copenhagen Burnout Inventory*) e QVP-35 (Qualidade de Vida Profissional). Ao analisar a correlação entre as variáveis, os resultados obtidos demonstraram baixos índices de correlação: os constructos de *Burnout* demonstraram correlação moderada significativa positiva entre si, entretanto, quando correlacionados com as dimensões da Qualidade de Vida Profissional, os resultados indicaram, em sua maioria, uma baixa correlação significativa negativa, destacando-se as correlações entre as três dimensões de *Burnout* e os fatores de Qualidade de Vida Profissional "Desconforto Relacionado ao Trabalho" e "Motivação Intrínseca". O estudo contribui academicamente com o oferecimento de primeiras evidências sobre a relação entre as variáveis investigadas, tendo como enfoque os profissionais de escritórios contábeis no Brasil, contribuindo para a composição de uma agenda de estudos sobre o tema.

Palavras-chave: Síndrome de *Burnout*; Qualidade de Vida Profissional; Estresse; Escritórios Contábeis.

ABSTRACT

This study investigates the relationship between Burnout Syndrome and Quality of Professional Life in employees of accounting offices. It is a descriptive study with a quantitative approach, through a survey with accountants working in accounting firms in Southwest Paraná. The Copenhagen burnout Inventory (CBI) and *Qualidade de Vida Profissional* (QVP-35 – Quality of Professional Life) questionnaire were used. Analyzing the correlations between the variables, the results showed low correlation rates: the constructs of burnout showed a moderate significant positive correlation with each other. However, when correlated with the dimensions of Quality of Professional Life, the results indicated, in most cases, a low significant negative correlation, highlighting the correlations between the three burnout dimensions and the Quality of Professional Life factors "Work-Related Discomfort" and "Intrinsic Motivation". The academic contribution of this study is initial evidence of the relationship between the variables investigated, with a focus on accounting professionals in Brazil, contributing to the composition of a study agenda on the subject.

Keywords: Burnout syndrome; Quality of Professional Life; Stress; Accounting Offices.

RESUMEN

La investigación tuvo como objetivo averiguar la relación entre el síndrome de *Burnout* y la Calidad de Vida Profesional en los empleados de las oficinas de contabilidad. La investigación descriptiva con un enfoque cuantitativo se realizó a través de una encuesta con contadores que trabajan en oficinas de contabilidad en la región suroeste de Paraná. Se utilizaron los instrumentos CBI (*Copenhagen Burnout Inventory*) y QVP-35 (*Qualidade de Vida Profissional*). Al analizar la correlación entre las variables, los resultados obtenidos mostraron tasas de correlación bajas: los constructos de desgaste mostraron una moderada correlación positiva significativa entre sí, sin embargo, cuando se correlacionaron con las dimensiones de Calidad de Vida Profesional, los resultados indicaron, en la mayoría de los casos, una correlación negativa significativa baja, destacando las correlaciones entre las tres dimensiones del *burnout* y los factores de Calidad de Vida Profesional "incomodidad relacionada con el trabajo" y "motivación intrínseca". La investigación contribuye académicamente con la provisión de la primera evidencia sobre la relación entre las variables investigadas con un enfoque en los profesionales de la contabilidad en Brasil, contribuyendo a la composición de una agenda de estudio sobre el tema.

Palabras clave: Síndrome de *Burnout*; Calidad de vida profesional; Estrés; Oficinas de contabilidad.

1 INTRODUCTION

The accounting profession has undergone several changes in its area of activity in recent years, whether in the legal and tax spheres, corporate accounting, or even in the expected profile of this professional's performance in companies, which increasingly linked to managerial decision making. This has led to a greater need for continuous training and updating in response to these new demands (Almeida & Medeiros, 2017). According to Treter and Linn (2019), accountants are among the professionals most likely to suffer depression and stress, due to factors such as the constant attention and concentration required, and the high levels of pressure to meet deadlines.

According to Oliveira, Moura, Barbosa and Souza (2015), accounting plays an important role in organizations, providing essential information for decision making. According to those authors, accountants can suffer from high levels of stress, due to the continual changes that take place in this field of work, the short deadlines for carrying out activities, and the need for constant updating of their skills and knowledge.

Stress, when it becomes chronic, is referred to as Burnout Syndrome. According to Areias and Comandule (2006), this syndrome is a result of prolonged periods of stress at work, in response to pressure and chronic tension in the work environment, generated through direct contact with other people, concentrated attention and high levels of professional responsibility. For Galvão (2017), this syndrome can lead to total loss of occupational capacity, and is associated with several types of psychological and physical dysfunctions, making it a social problem. In this context, Carlotto (2014) indicates that Burnout Syndrome is a worldwide concern and is associated with work stress. Several studies have been carried out to better understand the concept, its causes and consequences, seeking to reduce or stop it from happening, or find ways of dealing with it.

“Work is part of human nature and, through it, man builds the world and builds himself, with his own identity and subjectivity” (Soares, 2008, p.19). For Soares (2008), work was once seen as pleasurable, but in many cases, it is viewed as a sacrifice and as a source of suffering and illness, not due to the work itself, but due to the emotional and organizational climate that can exist in the work environment.

With this in mind, in addition to studies on burnout, there have been various articles on the subject of Quality of Life at Work or Quality of Professional Life, aimed at improving worker's well-being. Soares (2008) points out that a better quality of life for workers, and the organization as a whole, leads to improved provision of services, which also brings benefits to the community. Thus, a worker who feels dissatisfied in his work will not provide a quality service, which will end up harming not only himself, but the entire organization and its customers, who rely on the company's services.

For professionals in the area of accounting, the importance of Quality of Professional Life is particularly pertinent. Factors such as remuneration, physical and mental exhaustion, working hours, social image of the profession (Sampaio, Rocha & Sampaio, 2011), opportunity, justice, use of capacities, working conditions (Ayres, Nascimento & Macedo, 2016), motivation, personal satisfaction and interpersonal relationships (Soares, Rosa & Rosa, 2017), have already been identified in the national academic literature as relevant aspects in relation to quality of life at work for these professionals.

Given this context, and the importance of the themes Burnout Syndrome and Quality of Life at Work, especially among accounting professionals, considering that certain factors in the lives of these professionals can lead to the development of burnout syndrome, and factors that can mitigate or promote its occurrence, depending on the environment in the workplace, this research proposes the following question: **what is the relationship between Burnout Syndrome and Quality of Professional Life among employees of accounting offices?** The objective of this study is to identify the relationship between factors or dimensions of the Burnout Syndrome with factors and dimensions of the Quality of Professional Life in employees of accounting offices in the Southwest of the Brazilian state of Paraná.

This study is justified by the high rates of occupational stress which, according to Sá (2017), is a concern that is increasing worldwide, causing damage to health and the economy. A person with burnout syndrome suffers feelings of incapacity, alienation, insensitivity and exhaustion. Tasks cannot be completed, productivity declines, and more mistakes are made. People may become so incapacitated that even getting out of bed to go to work becomes a Herculean effort, leading to the employee having to take leave (Sá, 2017). Therefore, it is important to establish a harmonious work environment that provides quality of life and ensures the worker's well-being (Mayer, 2006).

No studies were found in the Brazilian literature, that focus on the relationship between Burnout Syndrome (BS) and Quality of Professional Life (QPL) in accounting professionals. Therefore, this research is important and innovative, even though it is contemporary, since such themes have been the focus of several studies (Estella, 2002; Mayer, 2006; Paiva, 2006; Barboza & Beresin, 2007; Carlotto, 2014). So, from a theoretical point of view, this research has the potential to serve as a support for the academic community, enabling the relationship between BS and QPL to be studied in a more careful and detailed way, especially among accounting professionals, contributing to a research agenda on this theme, as defended by Ayres et al. (2016).

Regarding the practical implications, this study aims to alerting professionals in the accounting area about this mental health problem, which is not widely known, and to encourage them to seek the help of a specialized professional if necessary, to ensure their professional and personal well-being. In broader terms, studies that contribute to knowing the Quality of Life at Work of accountants, and related factors, can be used for poly development by professional entities in the area of accounting (Ayres et al., 2016).

2 THEORETICAL FRAMEWORK

2.1 BURNOUT SYNDROME

Burnout is the result of high levels of stress. However, it is not the same as “too much stress”: stress generally occurs when too much is demanded from an individual, physically and psychologically, placing them under great pressure. When individuals suffer from stress, they feel that once the situation is under control, they will feel better (Smith, Segal & Segal, 2012). In other words, stress is transitory: once the problem is solved, the stress disappears.

In burnout, on the other hand, the person does not feel enough. It is a feeling of being empty, without feelings, and lacking in motivation. People with this syndrome see no hope of any positive change: the problems seem insurmountable, everything looks gloomy, and it is difficult to muster the energy even to care for themselves, let alone take care of other situations. If excessive stress feels like you're drowning in responsibilities, burnout is a sense of being all dried up (Smith et al., 2012).

The term "Burnout Syndrome" first appeared in the 1970s in the United States. It was coined by the psychoanalyst Herbert J. Freunderberger, who noted that many volunteers he worked with sometimes experienced gradual wear and tear in their levels of mood and motivation. This process lasted for about a year, accompanied by physical and psychological symptoms that manifested as a state of exhaustion (Guimarães & Cardoso, 2004).

According to Barboza and Beresin (2007), burnout derives from the English “to burn or to be destroyed by fire”. It is a work syndrome, characterized by the chronicity of work stress that, when left untreated, has negative consequences at professional, individual, social and family levels. Maslach, Shaufeli and Leiter (2001) point out that the Burnout Syndrome is linked to high workload and pressure, with not enough time available for the worker to perform the tasks. According to Maslach (2009), Burnout Syndrome is a construct of three dimensions: emotional exhaustion, depersonalization and low performance or professional effectiveness.

According to Freudenberger (1975), people who are more dedicated and committed to their work are likely to suffer burnout. A committed worker tends to take on bigger, for longer periods of time, and to perform them with greater intensity. Pressure is felt from several sides; the worker him/herself, who wants to accomplish the tasks and be successful, and those the work is being done for.

Carlotto and Câmara (2008) add that the current work modality increasingly demands frequent and intense contacts. Thus, it is noted that due to the nature and functionality of the position, there are risky and high-risk professions, which means few professions are immune to Burnout. In relation to this scenario, Carlotto and Câmara (2008, p. 156) mention that “the international scientific community is already developing studies with lawyers, judges, auditors, salespeople, religious, executives, athletes, musicians, taxi drivers, among others”.

Regarding the development of Burnout Syndrome, Carlotto (2002) reports that it is an individual process that emerges slowly and progressively builds up in severity. In the initial stages, an individual may not realize they have it, and may refuse to believe that anything is wrong. Smith et al. (2012) add that burnout is a gradual process that occurs over a long period of time, i.e. it doesn't happen overnight. The signs and symptoms are subtle at first, but become progressively worse over time; therefore professionals should be on the alert for signs of the syndrome, and seek help where necessary.

According to Freudemberger (1975), one of the personality manifestations that occurs with Burnout Syndrome is rigidity: the person becomes more stubborn, resistant and inflexible to change; they will oppose any change and will make efforts to prevent it. Another manifestation is a negative attitude: anything tried or suggested by others is seen negatively, as something that will not work.

It is therefore important to be aware of the symptoms of this syndrome, because, if recognized in time, the initial symptoms can be controlled before they begin to damage the individual's life. With this in mind, Freudemberger (1975) gives some tips to help avoid burnout: taking regular physical exercise, avoiding repetitive activities, taking a few days off, sharing experiences, working in teams, and avoiding overtime and repetitive work.

In regard to previous studies, research that uses Copenhagen Burnout Inventory (CBI) as a tool to identify burnout levels is highlighted here. Firstly, we mention the study by Fonte (2011) which, in order to validate this instrument, carried out an investigation with nurses, identifying a sample of 228 individuals with low levels of burnout across the three scales of the questionnaire (personal burnout, work-related burnout and customer-related burnout).

Freitas, Pereira, Pinho, Zenha and Vieira (2015) carried out a survey, also based on the CBI, with 42 anesthesiology residents from fifteen hospitals in Portugal. In their sample, 30% of the respondents presented levels of burnout considered high in the work aspect, and 32.5% in the personal aspect. Fernandes (2016) conducted a similar study with Portuguese orthopedists, obtaining 108 responses. That study identified that 42.59% of professionals have high levels of burnout. Finally, Silva (2016) conducted an investigation with 77 caregivers working in hospitals and elderly care, also based on the CBI. Low levels were identified among these professionals, the highest result being 12.9% for burnout associated with work.

2.2 QUALITY OF LIFE AT WORK

There is a difference between the terms Quality of Professional Life (QPL) and Quality of Life at Work (QLW), however the latter term is generally used to designate Quality of Professional Life (Soares, 2008). Therefore, in this work, the terms QPL and QLW will be used interchangeably in the theoretical referential approach.

Over the years, work has increasingly occupied the time of human beings. After the Industrial Revolution, work became a central point in a man's life. Pressure for results, competition and vying for space in the market are some factors that have led man to dedicate more and more time, energy and strength to his workplace than to his family and friends (Cavassani, Cavassani & Biazin, 2006).

On the other hand, organizations understand the importance of implementing a harmonious and respectful work environment that will bring well-being, comfort and safety for its workers, contributing to a better QLW (Cavassani et al., 2006). Given that organizations are comprised of people, it is important that they are motivated and involved, and QPL can be considered essential if the company is to achieve better results (Santos, Andrade & Woehl, 2015).

In the view of Chiavenato (2014), QWL is a complex and multidisciplinary result that involves several factors, such as perceived salary, human relationship both within the team and in the organization, benefits earned, freedom to act and make decisions, psychological and physical working environment, engagement, recognition for results achieved, and the possibility of a future in the organization.

Chiavenato (2014) also points out that, in order to achieve high levels of productivity and quality, organizations need motivated people who actively participate in the work they are doing, and who are fairly rewarded for their contributions. The author emphasizes that organizational competitiveness, quality and productivity must include QPL, that is, in order to serve its external customer well, the organization must first satisfy its internal customer, i.e. companies that invest in their employees are indirectly investing in their client.

Regarding previous studies on this topic, investigations that refer to the instrument QPL-35 are indicated here. Mayer (2006) sought to identify levels of QPL and burnout among military police in the city of Campo Grande (Mato Grosso do Sul). Based on a sample of 240 professionals, high QPL was identified, with the higher levels of burnout for the dimension intrinsic motivation and lower levels for the dimension organizational support.

Soares' (2008) study explored the relationships between mobbing, burnout and quality of life at work in a sample of 89 employees of a private university in Campo Grande, composed of both teachers and administrative technicians. Also using the QPL-35 as an instrument to identify QPL, negative results were identified for this group in the dimensions of workload and organizational support, while positive results were identified for the dimension of intrinsic motivation.

Finally, a study by Pereira Jr. (2013) aimed to evaluate the QPL of doctors specialized in general and family medicine at a Portuguese institution. Similar to what was observed in the study by Mayer (2006), the results revealed higher average burnout for the dimension of intrinsic motivation and lower average burnout for the dimension organizational support, reaching a perceived QPL of 6.38 (zero to ten).

3 METHODOLOGICAL PROCEDURES

3.1 SAMPLE SELECTION

This research is classified as descriptive, with a quantitative approach, qualifying it as a survey. The sample was selected by convenience, delimited by professionals working in accounting offices in the Southwest region of the state of Paraná. One hundred answered questionnaires were obtained, of which 93 were considered valid for analysis (and 7 incomplete questionnaires).

3.2 DATA COLLECTION

The questionnaire consists of three blocks: the first focuses on Burnout syndrome, the second on Quality of Professional Life and the third refers on the characterization of the respondents.

In the first block, the Copenhagen Burnout Inventory (CBI), or Copenhagen Inventory, was used in the study by Melani (2016), which was translated and validated in Brazil by Campos et al. (2013), from the original study developed at the National Center for Research on the Workplace in Denmark by Tage S. Kristensen and Marianne Borritz. It is worth mentioning that the CBI questionnaire is in the public domain.

The CBI aims to detect levels of burnout syndrome. It consists of 19 questions, divided into three dimensions. The first dimension, with six questions, focuses on personal burnout i.e. the degree of physical or psychological exhaustion/fatigue the individual is experiencing in the long run. The second dimension is about work-related burnout, with seven questions, which is linked to the degree of physical or psychological exhaustion/fatigue related to work, with the aim of finding out how people connect symptoms of exhaustion/fatigue with their occupational activity. And the last dimension is customer-related burnout, with six questions, in which the degree of exhaustion/fatigue with customer-related work is analyzed.

CBI has two types of response; one for frequency, with the following response options: (1) always, (2) often, (3) sometimes, (4) rarely and (5) never; and another for intensity: (1) at a very high level, (2) at a high level, (3) a little, (4) at a low level and (5) at a very low level. Thus, the higher the value assigned to the scale, the lower the burnout.

The frequency and intensity of each feeling were assessed in the three dimensions and scored on a scale with five options: 'always' or 'to a very high degree' (100%), 'frequently' or 'to a high degree' (75%), 'sometimes' or 'a little' (50%), 'rarely' or 'to a very low degree' (25%), and 'never' or 'almost never' (0%).

The CBI does not define a cutoff point, as its authors consider that burnout can occur at very high levels to very low levels. Therefore, for data analysis purposes, in this study the categories were grouped as follows: category zero (0) for items related to scores 0, 25 and 50% respectively (the lowest levels) and category one (1) for items related to scores 75 and 100%, respectively (the highest levels).

In the second block, the Professional Quality of Life questionnaire (QPL-35) of the study by Guimarães, Mayer, Bueno, Minari and Martins (2014), developed by Cabezas-Peña (1999) and validated for use in Brazil by Guimarães and Cardoso, was used. (2004). The Brazilian validation presented satisfactory reliability characteristics, obtaining Cronbach's Alpha of 0.81 for the domains and 0.89 for the items. This questionnaire enables a multidimensional measure of QPLW, through 35 closed questions related to the worker's perception of his/her working conditions. Permission to use the questionnaire was obtained from the authors.

The questions in this block are grouped into eight dimensions: (I) Work-Related Discomfort (WRD) (D1, five items); (II) Organizational Support (OS) (D2, ten items); (III) Workload (W) (D3, five items); (IV) Work-Related Resources (WRR) (D4, four items); (V) Social Support (SS) (D5, three items); (VI) Intrinsic Motivation (IM) (D6, four items); (VII) Training for Work (TR) (D7, three items); (VIII) Perception on Quality of Life at Work (PQLW) (D8, an item).

These dimensions are then grouped into three sub-dimensions, called summarized dimensions of QLW (factors): Organizational Support (OS), Workload (W) and Intrinsic Motivation (IM). Each question is answered according to the degree of agreement or disagreement, on a Likert scale of 1 to 10, with the categories "Nothing" (values 1-2), "Little" (3-4-5), "Enough" (6-7-8) and "A Lot" (9-10). The third and last block consists of 15 questions to characterize the respondents. For a better view of the structure of the questionnaire, its composition is shown in Table 1.

Table 1
Structure of the Questionnaire

Block	Group	Number of Questions
1 - Copenhagen Burnout Inventory (CBI)	Frequency issues	11
	Intensity issues	8
	Work-Related Discomfort (WRD)	5
	Organizational Support (OS)	10
	Workload (W)	5
2 - Quality of Professional Life (QPL – 35)	Work-Related Resources (WRR)	4
	Social Support (SS)	3
	Intrinsic Motivation (IM)	4
	Training for Work (TR)	3
	Perception on Quality of Life at Work (PQWL)	1
3 – Characterization of the respondent	Not applicable	15

Note. Source: Research data

3.3 DATA COLLECTION AND ANALYSIS PROCEDURES

For the data collection, the directors of accounting offices were contacted, by telephone, e-mail and Messenger®, to ask if they would be willing to participate in the research and, if they agreed, to arrange a date to apply the questionnaire. The questionnaires were applied in August and September 2019.

The questionnaire was administered individually, in the employees' workplace, after obtaining informed consent from the participant to use the data in this research. The participants then responded to the questionnaires, composed of blocks CBI, QPL-35 and characterization of the respondent.

Next, the data were tabulated, initially to verify valid responses. Of the 100 questionnaires answered, 93 were considered valid for the analysis. The mean and standard deviation for each question were then calculated, to determine, in the case of the latter statistic, the degree of dispersion of the answers.

For the analysis of the Burnout Syndrome, the questions were separated on a scale of 100%, 75%, 50%, 25% and 0% and, after this, the scales 100% and 75% were added, to discover the highest level of burnout, while to find the percentage of the lowest level of burnout, the 50%, 25% and 0% scales were added.

For the analysis of Quality of Professional Life, a score was added for each question, with a total number of points. This value was divided by the number of questions in each dimension, to find the average which is the score for the dimension. Thus, it was possible to know the classification of each dimension analyzed. Finally, after performing the normality test on the sample, the correlation test between the dimensions of the Burnout Syndrome and the dimensions of the Quality of Professional Life was applied, in order to verify the relationship between them.

4 PRESENTATION AND DISCUSSION OF RESULTS

4.1 RESPONDENT PROFILE

Regarding to the respondents' profile, 75% were female, 77% were between 16 and 36 years old, 53% were single while 42% are married. Regarding training, 35% had incomplete higher education, 33% complete higher education and 28% postgraduate studies at specialization level. With regard to workload, 62% worked over 40 hours a week and 33% worked between 20 and 40 hours a week. As for time in the current company, 54% of the respondents stated that they had been with the company for a maximum of five years, while 24% had been with their current company for between six and ten years.

4.2 BURNOUT SYNDROME

Table 2 shows the results of the CBI questionnaire for the construct "Personal Burnout". As mentioned in the methodology section, the dimension "Personal burnout" is defined as the degree of fatigue and physical and psychological exhaustion experienced by the person (Kristensen, Borritz, Villadsen & Christensen, 2005).

Table 2
Copenhagen Inventory (CBI) – Personal burnout

Response category score	Always ^a or at a very high level ^b	Often ^a or at a high level ^b	Sometimes ^a or a little ^b	Rarely ^a or at a low level ^b	Never ^a or at a very low level ^b
	100%	75%	50%	25%	0%
1 – How often do you feel tired? ^a	4.3%	28.0%	58.1%	9.7%	0.0%
2 – How often do you feel physically exhausted? ^a	2.2%	12.9%	60.2%	23.7%	1.1%
3 – How often do you feel emotionally exhausted? ^a	1.1%	25.8%	44.1%	21.5%	7.5%
4 – How often do you think: "I can't take it anymore"? ^a	1.1%	8.6%	30.1%	43.0%	17.2%
5 – How often do you feel exhausted? ^a	1.1%	12.9%	43.0%	38.7%	4.3%
6 – How often do you feel weak and likely to get sick? ^a	0.0%	4.3%	30.1%	50.5%	15.1%
Average	1.6%	15.4%	44.3%	31.2%	7.5%

Note. Source: Research data

As can be seen in Table 2, the majority of responses (average of 44.3%) were in the score 50% (sometimes or a little), which in this study, is considered one of the low levels of burnout. It is noted that the question with the highest frequency of answers in the 50% score was question 2, with 60.2% followed by question 1, with 58.1%. Table 3 shows the scores for work-related burnout, which is defined as the degree of fatigue and physical and psychological exhaustion experienced at work (Kristensen et al., 2005).

Table 3
Copenhagen Inventory (CBI) – Work-related burnout

Response category score	Always ^a or at a very high level ^b	Often ^a or at a high level ^b	Sometimes ^a or a little ^b	Rarely ^a or at a low level ^b	Never ^a or at a very low level ^b
	100%	75%	50%	25%	0%
7 – Do you feel exhausted at the end of a working day? ^a	7.5%	17.2%	50.5%	21.5%	3.2%
8 – Do you feel exhausted in the morning when thinking about another day of work ahead? ^a	1.1%	11.8%	31.2%	39.8%	16.1%
9 – Do you feel that every hour of work is tiring for you? ^a	0.0%	7.5%	30.1%	45.2%	17.2%
10 – Do you have energy for family and friends during your leisure time? ^b	16.1%	48.4%	23.7%	10.8%	1.1%
11 – Is your work emotionally exhausting? ^b	3.2%	17.2%	49.5%	19.4%	10.8%
12 – Does your work cause you frustration? ^b	2.2%	4.3%	53.8%	21.5%	18.3%
13 – Do you feel exhausted because of work? ^b	1.1%	11.8%	40.9%	30.1%	16.1%
Average	4.5%	16.9%	39.9%	26.9%	11.8%

Note. Source: Research data

As shown in Table 3, most of the responses (39.90%) were centered around the 50% score, just as for personal burnout. Among the questions with the highest percentage in the 50% score range, the one that most stood out was question 12, in which 53.8% of the participants reported that their work causes moderate frustration. After that, question 7 is highlighted, in which 50.5% of the respondents stated that they sometimes feel exhausted at the end of a working day. Finally, Table 4 presents the results for the client-related dimension of burnout, which is the degree of physical and psychological fatigue and exhaustion perceived by the person in his/her work with clients (Kristensen et al., 2005).

Table 4
Copenhagen Inventory (CBI) – Customer related burnout

Response category score	Always ^a or at a very high level ^b	Often ^a or at a high level ^b	Sometimes ^a or a little ^b	Rarely ^a or at a low level ^b	Never ^a or at a very low level ^b
	100%	75%	50%	25%	0%
14 –Do you find it difficult to work with your customers? ^b	3.2%	3.2%	46.2%	26.9%	20.4%
15 – Does working with your customers drain your energy? ^b	1.1%	10.8%	26.9%	36.6%	24.7%
16 – Do you find it frustrating to work with your customers? ^b	0.0%	4.3%	22.6%	40.9%	32.3%
17 – Do you feel that you give more than you receive when working with your customers? ^b	8.6%	15.1%	36.6%	20.4%	19.4%
18 – Are you tired of working with clients? ^a	2.2%	5.4%	29.0%	32.3%	31.2%
19 – Do you sometimes wonder how long you will be able to work with customers? ^a	3.2%	6.5%	25.8%	32.3%	32.3%
Average	3.00%	7.50%	31.20%	31.50%	26.70%

Note. Source: Research data

We can see, in Table 4, that the majority of responses (31.5%) are concentrated in the score of 25%. Checking the questions, it is noted that for question 14, 46.2% of the participants considered working with their customers a little difficult and 40.9% found it frustrating, at a low level, working with their customers.

As mentioned in chapter 3.2, the CBI does not have a cutoff point, because according to its creators, burnout can occur from very low to very high levels. So for the purposes of this study, we grouped the categories as shown in Table 5 for the data analysis.

Table 5
Low levels versus high levels of burnout

	Category 0 – responses 0%, 25% and 50%	Category 1 – responses 75% and 100%
Personal burnout (PB)	83.0%	17.0%
Work-related burnout (WRB)	78.6%	21.4%
Customer-related burnout (RBC)	89.4%	10.6%

Source: Research data

Analyzing Table 5, it can be seen that among the accounting office professionals surveyed, 17% had a high level of personal burnout; in relation to burnout associated with work, for which 21.4% of professionals had a high level; in the client-related work dimension, 10.6% had high levels of burnout. Therefore, it is indicated that the respondent professionals mainly focus on low levels of burnout in the three perspectives investigated, with a higher concentration of higher levels of burnout in the perspective related to work.

In order to compare the low versus high levels of burnout of this research with previous studies on the topic that used the CBI questionnaire to assess the Burnout Syndrome in human service workers, Table 6 was elaborated, showing the separation of high and low levels of each questionnaire. It is worth mentioning that the study by Fonte (2011) was carried out with Portuguese nurses; that of Freitas et al. (2015) with doctors; that of Fernandes (2016) with Portuguese orthopedic doctors; and that of Silva (2016) with formal caregivers. But although the researched samples are different, their comparisons are done with due care.

Table 6
High and low levels of burnout compared to previous studies

	Low Level	High Level
Personal burnout		
Source (2011)	68.9%	31.1%
Freitas et al. (2015)	66.5%	32.5%
Fernandes (2016)	44.4%	55.6%
Silva (2016)	89.6%	10.4%
Research data	83.0%	17.0%
Work-related burnout		
Source (2011)	57.5%	42.5%
Freitas et al. (2015)	70.0%	30.0%
Fernandes (2016)	45.4%	54.6%
Silva (2016)	87.0%	13.0%
Research data	78.6%	21.4%
Customer-related burnout		
Source (2011)	68.4%	31.6%
Freitas et al. (2015)	87.5%	12.5%
Fernandes (2016)	68.5%	31.5%
Silva (2016)	96.1%	3.9%
Research data	89.4%	10.6%

Source: Research data

Comparing the data of this research with previous studies by Silva (2016), Fernandes (2016) and Freitas et al. (2015), the lowest levels of burnout were found in the customer-related construct. In the study by Fonte (2011), the lowest level was found in the personal burnout construct. Comparing the highest levels of burnout, it is observed that in the studies by Silva (2016) and Fonte (2011) the highest percentage is in the work-related burnout construct, with 13% and 42.5% respectively. In the studies by Fernandes (2016) and Freitas et al. (2015), the construct with the highest level is personal burnout, with 55.6% and 32.5% respectively.

Therefore, analyzing previous studies regarding burnout levels, we see that the results are consistent with ours, as the lowest level found is in the client-related burnout construct and the highest is in work-related burnout. However, we also note that in comparison to previous studies, with the exception of the study by Silva (2016), our sample had lower levels of burnout in the three categories analyzed.

4.3 QUALITY OF PROFESSIONAL LIFE

Quality of Professional Life (QPL) depends on several factors, including family or personal factors, such as marital status, family support, age, sex, and work-related factors, such as remuneration and professional career (Fernández, 2002). To analyze the QPL, the QPL-35 questionnaire was applied to accounting professionals. Table 7 shows the classifications of the eight dimensions of the QPL-35, with their means and standard deviations.

Table 7
Classification of the eight dimensions of the QPL-35

	WRD	OS	W	WRR	SS	IM	TR	PQLW
Average	3.9	6.1	6.2	7.5	8.2	7.6	7.4	6.5
Classification	A little	A lot						
Standard deviation	0.67	0.76	0.66	0.55	0.52	0.52	0.94	1.90

Source: Research data

Subtitle: Work-Related Discomfort (WRD); Organizational Support (OS); Workload (W); Work-Related Resources (WRR); Social Support (SS); Intrinsic Motivation (IM); Training for Work (TR); Perception on Quality of Life at Work (PQLW).

Analyzing Table 7, it can be seen that the sample studied indicates having a lot of Quality of Life at Work (average = 6.5), suggesting that the professionals perceive their work as something that gives them satisfaction. This result is mainly due to the findings in the dimension Intrinsic Motivation (mean = 7.6) and Organizational Support (mean = 6.1). According to Martínez, Suárez, Cabrera, García and Tapia (2007), job satisfaction is one of the most important variables related to organizational behavior and quality of life. Table 8 shows the classification of the three dimensions (factors) of the QPL-35 and the dimension of the QLW.

Table 8
Classification of the three dimensions of the QPL-35

	OS	IM	W	PQLW
Average	6.28	6.49	5.38	6.5
Standard deviation	0.87	0.52	1.55	1.90
Classification	A lot	A lot	A lot	A lot

Source: Research data

Subtitle: Organizational Support (OS); Intrinsic Motivation (IM); Workload (W); Perception on Quality of Life at Work (PQLW).

Table 8 shows that the dimension that had the highest score was Quality of Life at Work (average = 6.5), classified as "A lot". As for the other three dimensions of the QPL-35, it is noted that Organizational Support and Intrinsic Motivation are also classified as "A lot", i.e. these were the factors that led to the perception of high quality of life at work.

To compare the findings of this research with the results of previous studies that used the QPL-35 questionnaire to assess Quality of Life at Work, the data are presented below, in Table 9. It is worth mentioning that the study by Mayer (2006) was carried out among military police; that of Soares (2008) among employees of a university institution; and that of Pereira Jr. (2013) among doctors. But despite the differences between the research samples, their comparisons are done with due care.

Table 9
Previous studies on Quality of Life at Work

			Average	Classification
3 dimensions	OS	Mayer (2006)	5.30	A little
		Soares (2008)	5.00	
		Pereira Jr (2013)	5.12	A little
		Research data	6.28	A lot
	IM	Mayer (2006)	7.26	A lot
		Soares (2008)	7.40	A lot
		Pereira Jr (2013)	7.93	A lot
		Research data	6.49	A lot
	W	Mayer (2006)	5.30	A little
		Soares (2008)	5.20	A little
		Pereira Jr (2013)	5.99	A little
		Research data	5.38	A little
QLW	QLW	Mayer (2006)	7.00	A lot
		Soares (2008)	6.10	A lot
		Pereira Jr (2013)	6.38	A lot
		Research data	6.47	A lot

Note. Source: Research data

Legenda: Organizational Support (OS); Intrinsic Motivation (IM); Workload (W); Quality of Life at Work (QLW).

Table 9, referring to previous studies, shows that workers have a lot of intrinsic motivation, so that the results are similar to the results obtained in this research. However, the average for the dimension "Intrinsic Motivation" is lower than that observed in previous studies. In relation to organizational support, the findings of previous studies show that workers expressed receiving little organizational support, unlike the findings of this research, where the average for this dimension is classified as "A lot". Regarding workload, in all previous studies this dimension was classified as A little, and the results found are similar to ours. Finally, in relation to quality of life at work, in previous studies the classification was "A lot", which was also similar to the results of the present study.

Therefore, when contrasting this study with previous investigations that used the QPL-35, it can be seen that the previous findings are similar to the findings of this research, and the only dimension that presented a different classification was organizational support.

4.4 CORRELATION BETWEEN BURNOUT AND QUALITY OF PROFESSIONAL LIFE

In order to be able to analyze the correlations among the dimensions of Burnout Syndrome and the dimensions of Professional Quality of Life (PQL), it was first necessary to verify the normality of the data. For this, the Kolmogorov-Smirnov (KS) test was applied to the variables PB (Personal Burnout); WRB (Work-related Burnout); RBC (Customer Related Burnout); (WRD) (Work-Related Discomfort); (OS) (Organizational Support); W (Workload); WRR (Work-Related Resources); SS (Social Support); (IM) Intrinsic Motivation; TR (Training for Work); and Perception of Quality of Life at Work (PQLW).

For the variables PB, W, SS, IM and PQLW, the Kolmogorov-Smirnov test indicated the non-normality of the data, at a significance level of 5%. Thus, the non-parametric Spearman test was used to assess the correlation between the dimensions of the Burnout Syndrome and those of the Professional Quality of Life (PQL) instrument. At a significance level of 5%, the results indicated a significant relationship between the variables. However, based on the correlation coefficient obtained (0.666), it is noted that the intensity of the highest correlation obtained is moderate and positive. According to Pett, Lackey and Sullivan (2003), a moderate correlation is considered when the coefficient obtained is between 0.50 and 0.69.

The data obtained in this research allow us to affirm that there is mostly a significant negative low correlation in relation to burnout and the Quality of Professional Life, i.e. Burnout Syndrome does not interfere intensely in Quality of Life at work. Table 10 shows the results of the correlation between the two variables.

Table 10
Correlation of CBI with the Quality of Professional Life

Instruments and Items	CBI			Quality of Professional Life							
	PB	WRB	RBC	WRD	OS	W	WRR	SS	IM	QLW	
CBI	BP										
	Sig. (2 extremities)										
	BT	0.654*									
	Sig. (2 extremities)	0.000									
CBI	BC	0.532	0.647*								
	Sig. (2 extremities)	0.000	0.000								
	DRT	-0.337*	-0.436*	-0.488*							
	Sig. (2 extremities)	0.001	0.000	0.000							
QPL	AO	0.323	0.361	0.228	-0.174						
	Sig. (2 extremities)	0.002	0.000	0.028	0.095						
	CT	-0.276	-0.385	-0.329	0.533*	0.066					
	Sig. (2 extremities)	0.007	0.000	0.001	0.000	0.529					
	RRT	0.165	0.108	0.116	-0.118	0.497	0.275*				
	Sig. (2 extremities)	0.115	0.301	0.268	0.260	0.000	0.008				
	AS	0.232	0.244	0.111	-0.182	0.346	0.046	0.411			
	Sig. (2 extremities)	0.025	0.018	0.291	0.081	0.001	0.661	0.000			
	MI	0.436*	0.412*	0.427*	-0.297*	0.665*	-0.043	0.633*	0.456*		
	Sig. (2 extremities)	0.000	0.000	0.000	0.004	0.000	0.683	0.000	0.000		
	CRT	0.163	0.195	0.170	-0.049	0.322*	0.185	0.446	0.354*	0.393	
	Sig. (2 extremities)	0.118	0.062	0.102	0.643	0.002	0.076	0.000	0.001	0.000	
	QVT	0.361	0.339	0.295	-0.204	0.551	-0.130	0.291*	0.37	0.482	0.501
	Sig. (2 extremities)	0.000	0.001	0.004	0.050	0.000	0.215	0.005	0.000	0.000	0.000

Source: Research data. * Values with the highest significant positive and negative correlation.

Subtitle: Personal burnout (PB); Work-related burnout (WRB); Customer-related burnout (RBC); Work-Related Discomfort (WRD); Organizational Support (OS); Workload (W); Work-Related Resources (WRR); Social Support (SS); Intrinsic Motivation (IM); Training for Work (TR); Quality of Life at Work (QLW).

Table 10 shows correlation between the dimensions of Burnout Syndrome and those of Professional Quality of Life. The results point to a significant correlation, mostly low negative, which means that burnout does not interfere strongly in Quality of Professional Life. For this interpretation, it is emphasized that the CBI instrument provides an inverted scale of burnout, i.e. the higher the value assigned on the scale, the lower the burnout in its dimensions.

Among these dimensions of the CBI, the dimension and construct that demonstrated the most significant low negative correlation were "Customer Related Burnout" and "Work Related Discomfort" ($r_s = -0.488$; $p = 0.000$), while the dimension and construct that demonstrated the greatest significant low positive correlation between them were "Personal Burnout" and "Intrinsic Motivation" ($r_s = 0.436$; $p = 0.000$).

In general terms, the findings highlight the existence of significant correlations between the three burnout constructs with the factors: (i) "Work Related Discomfort" (negative correlation, in which, considering the CBI on an inverse scale, the lower the burnout, the lower the score for work-related discomfort to identify the Quality of Professional Life, since work-related discomfort contributes negatively with QPL); (ii) and "Intrinsic Motivation" (positive correlation, in which, considering the inverse CBI scale, the lower the burnout, the higher the intrinsic motivation score for the identification of the Quality of Professional Life, since intrinsic motivation contributes positively with QLW).

Analyzing the correlations of the three dimensions of CBI with each other, a significant positive, moderate correlation is perceived. With regard to the correlation between the eight dimensions of Professional Quality of Life, the dimension "Work-Related Discomfort", demonstrated a low significant negative correlation with "Intrinsic Motivation" ($r_s = -0.297$; $p = 0.004$) and "Quality of Life at Work" ($r_s = -0.204$; $p = 0.050$), thus, the greater the "Work-Related Discomfort", the lower the "Intrinsic Motivation" and "Quality of Life at Work". "Workload" demonstrated a significant positive correlation with "Work Related Discomfort" ($r_s = 0.533$; $p = 0.000$), i.e. the higher the "Workload", the greater the "Work Related Discomfort". "Organizational Support" demonstrated a moderate positive correlation with "Intrinsic Motivation" ($r_s = 0.665$; $p = 0.000$), i.e. the greater the "Organizational Support", the greater the "Intrinsic Motivation".

Regarding "Workload", this showed a significant low positive correlation with the "Work-Related Resources" ($r_s = 0.275$; $p = 0.008$), i.e. the higher the "Workload" the greater the "Work-Related Resources". The dimension "Work-Related Resources" demonstrated a moderate significant correlation with "Intrinsic Motivation" ($r_s = 0.633$; $p = 0.000$), i.e. the greater the "Work-Related Resources" the greater the "Intrinsic Motivation". "Social Support", meanwhile, showed a low positive correlation with "Intrinsic Motivation" ($r_s = 0.456$; $p = 0.000$). In the same vein, "Intrinsic Motivation" showed a low significant positive correlation with "Quality of Life at Work" ($r_s = 0.482$; $p = 0.000$), and "Work Related Training" showed a moderate positive correlation with "Quality of Life at Work" ($r_s = 0.501$; $p = 0.000$).

5 FINAL CONSIDERATIONS

This analysis of the relationship between the Burnout Syndrome and the Quality of Professional Life in employees of accounting offices in the Southwest region of the state of Paraná revealed low rates of correlation among the variables surveyed. The constructs of the CBI instrument, when correlated with the dimensions of the QPL, showed, in most cases, a significant low positive correlation, revealing that, in the studied sample, Burnout syndrome and Quality of Life in the Job were not closely related. However, the correlation between burnout and QPL revealed that the higher the QPL, the lower the burnout, which is in line with what could be assumed from the theoretical framework raised about these two concepts.

In particular, the data analysis revealed, as the main significant correlations, those presented between the three burnout constructs and the factors: "Work-related discomfort", indicating that the greater the work-related discomfort, the greater the burnout; and "Intrinsic Motivation", indicating that the higher the intrinsic motivation, the lower the burnout, both related to QLW.

As for burnout, in isolation, the results of this research are notorious in comparison to those of previous studies that used the Copenhagen Inventory (CBI) for its identification. The findings revealed that the burnout levels of professionals who work in accounting offices are lower for the three constructs than most previous studies, suggesting that these professionals have favorable results in this perspective.

The results presented must be viewed with caution, as, as indicated in the theoretical framework. Regardless of how high professional's perception of QLW, attributing high organizational support and high intrinsic motivation, this does not mean that burnout syndrome cannot develop, because, according to Freudenberger (1975), individuals who are more motivated and dedicated to their work are more likely to develop burnout, as they put pressure on themselves, but also seek to respond to external pressures to achieve their goals. The correlation observed between burnout factors and the dimension of intrinsic motivation supports this caveat.

It is also notable that Burnout Syndrome develops slowly and cumulatively, such that it is not always perceived by the individual, in its initial stages (Carlotto, 2002). Some characteristics of the present research sample, composed mostly of people younger age group with a relatively short time in the company, may have contributed to this result. Therefore, the attention of professionals in the field for this syndrome should not be turned away, as well as that of their employers, since it was identified in this research that the factor with the highest level of burnout is related to work.

Regarding QPL, the findings of this study differ from those of previous studies that used the QPL-35 questionnaire, especially regarding the factor "Organizational Support", in which, in our study, the respondents indicated that there is a lot of organizational support, contrasting with previous studies that revealed the "little" result for the same dimension.

Fernández (2002) mentions that QPL depends on several factors, some of a family/personal nature, others strictly work-related. The latter factors are common throughout the organization and can only be changed by higher levels of management. Therefore, in view of this marked differentiation in the aspect "Organizational Support", further studies are suggested, to explore the distinctive characteristics of organizational support in accounting firms and enable findings that can contribute to improving Quality of Life in other areas of accounting, or even for professionals in other areas, promoting quality of life at work.

In view of the importance of establishing a research agenda involving the QPL of accounting professionals (Ayres et al., 2016), this study seeks to contribute to the development of academic works on this theme, through this investigation of the relationship between QLW and SB. It is understood that this agenda may benefit from further studies, such as relating these variables in different geographic regions, in order to verify similarities and differences in the behavior of this relationship, since the results presented here are limited to a single region. Further studies could also explore the relationship between these variables and sociodemographic variables. Another possible limitation of this research is that the profile of the research sample was mostly composed of younger professionals, with a relatively short time in the company, and mostly female.

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