

THE BURNOUT SYNDROME: STUDY APPLIED TO PROFESSORS OF ACCOUNTING, CUENCA-ECUADOR

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ABSTRACT

The pedagogical role of a professor has as main goal the dissemination and extension of knowledge, not moral or religious, but rather professional. Professors are exposed to high levels of stress due to the diversity of roles they must perform and the effectiveness they must fulfill them, this condition increases the possibility of suffering the Burnout Syndrome (BS), being a response to chronic work stress affecting their work performance. The following research has the aim to recognize the level of work-related BS in accounting professors and its correlation with personal, family, and institutional factors. A methodology based on a questionnaire was used, focusing the evaluation of factors such as: impotence, misinformation, conflict, overload, boredom, ambiguity, absence of reward, etc. The data were tabulated in the SPSS software. The correlation of BS with personal, family and institutional factors was measured by chi-square. The results are showed in three sections, 1) descriptive analysis of the studied population 2) level of work-related burnout syndrome in accounting professors 3) hypothesis test to define the correlation of the syndrome with personal, family and institutional factors. Among the main results It was verified that the level of BS in professors is regardless of gender, age, number of children, years of teaching or the distribution of their working hours, fact that does not exist with marital status, this is correlated with the BS. The levels of BS of accounting and auditing professors in general are low, leading only to corrective decision making.

Keywords: Accounting; Burnout Syndrome; Professor, University

INTRODUCTION

The university is the place where universal knowledge is conveyed, its main goal is the dissemination and extension of professional knowledge, but not moral or religious (Gutiérrez, 2013). In this way, the pedagogical role of professors is relevant for future professionals in order to move from the information assimilation and skills to true processes of knowledge development that will result in efficient, ethical and socially responsible workers (Grijalva, 1999).

In this context, university teaching entails a high level of stress for professors, due to the fact that they have to face workload, ambiguity of roles, difficulties in classroom management, among others (Pletarinen et al., 2013). Therefore, professors support is required by their students,

family members, and various social forces; aspects that are often incompatible, leading them to act in a more conflictive direction (González Ruiz et al., 2015).

On the other hand, accounting is responsible to record and report economic movements of businesses, providing all financial information of companies, which is directly related to their nature and activity (Cevallos et al., 2015). For this reason, an accounting professor is a professional with boundless experience and ability, not only assigned to share his knowledge in theoretical and practical classes, but also he or she must be in continuous knowledge updating, because as in any non-commercial profession based on scientific practice, they are in permanent evolution trying to develop suitable and more sophisticated methods and regulatory procedures that govern the professional practice (Patrón & Cisneros, 2013). Thus, the syndrome that can affect professors, with stress characteristics, is known as the Burnout Syndrome (BS), it could be considered as a response to chronic occupational stress (Gil-Monte, 2003).

In order to provide meaningful information for colleges, professors, students and society in general must know the level of Burnout Syndrome the person has; it is the professors' duty to teach awareness and values to be applied by upcoming professionals. A professor must carry out administrative and researching roles, resulting in an overload of work that could obstruct their suitable performance, affecting their health, their sociability, it means diminishing the quality of services, becoming a tangible expression of loss of illusions Gallego & Rios (1991).

This study includes research about the level of accounting professors are affected by the BS, related to features like: impotence, misinformation, conflict, poor teamwork, overload, boredom, poor feedback, retribution, orientation, ambiguity, lack of reward, conflict of values (Miravalles, 2018). Through the available information, universities could find solutions in benefit of professors and students to reduce or prevent BS, and thus struggle with its consequences.

LITERATURE REVIEW

The syndrome that can affect professors, with stress characteristics, is known as: the Burnout Syndrome (BS), well-defined by authors as (Gaibor, 2019); (Ferrel, 2010); or welfare occupational stress syndrome (Arís, 2017), it could be considered as a response to chronic occupational stress, identified by the tendency of professionals to evaluate negatively their ability to perform work in a professional-client and professional-organization relationship (Gil-Monte, 2003).

The named syndrome can be caused by new work demands and the mismatch between the requirements of his position in the organizations and the performance possibilities of each person (Gil Monte, 2005). The BS is identified by three symptoms:

- 1) Emotional exhaustion, leading to work fatigue, lack of physical and emotional energy (Pletarinen et al., 2013).
- 2) Depersonalization or distant attitude towards their students and work in general (Mérida, 2017).
- 3) Loss of self-confidence and lack of personal fulfillment or unsatisfactory competence (Barutcu, 2013).

Some effects of this syndrome are displayed in: depressive disorders, anxiety, irritability, fall in self-esteem, obesity, tobacco consumption, drug and alcohol consumption, insomnia and hypertension, ulcers, asthma, among others Ponce et al., (2005); Huertas (2005).

In Ecuador, under the Professors and Investigators Levels of the Educational Ladder in Higher Education System, article 3rd, it is stated that all titular, non- titular professors and researchers of higher education establishments shall be considered as academic staff, according to article 6th they may carry out the following activities: a) Teaching, b) Research, c) Management or academic management (CES, 2012), formalizing the multiple activities of professors.

The study applies to accounting professor, who teach their students to: Provide financial information to economic entities, through creation of consulting, auditing and tax services, reflection, analysis and synthesis, issue judgments for decision making, contributing to the organization's development and society (Celaya Figueroa et al., 2018).

The correlation between variables is measured with chi-square that compares the difference between two observed values and the expected values (McEnery et al., 2006).

METHODOLOGY

The following research has been done applying an inductive-deductive method, where the first method derives a general law about the nature or behavior of things, based on a limited number of observations (Henrich, 1968), while the second one is a system for organizing known facts to draw conclusions (Newman, 2006).

The research establishes as population for the study the full-time accounting professors of Cuenca city in Ecuador. The numbers of people studied add up 29, distributed in 4 universities such as: Cuenca University, Azuay University and Politécnica Salesiana University, each one with 7 professors and Católica de Cuenca University with 8 professors.

During this work a questionnaire was applied made up of a variety of questions concerning factors such as: impotence, misinformation, conflict, poor teamwork, overload, boredom, poor feedback, punishment, alignment, ambiguity, lack of reward, conflict of values, etc. (Miravalles, 2018).

A survey prepared by psychologist Miravalles (2018), it offers an evaluation proposal of BS risk, rated in high, medium and low levels. Ongoing with his proposal, a questionnaire entailing 41 questions was designed that were scored in the same ratio as Miravalles' proposal. The proposal is presented in Table 1.

Score	Risk of Burnout	Tips
From 0 to 94	low	Make decisions
Between 95 to 176	medium	Work out a plan to correct problematic areas
More than 177 (Max.246)	high	Immediate need for corrective action

Source: Compilation based on Maslach Burnout Inventory and Javier Miravalles 2009 questionnaire.

Subsequently, in order to determine BS levels, the results of 29 surveys carried out among accounting professors of Cuenca city are averaged and qualified based on Table 2. Data are indexed in the SPSS software for a sample "*chi-square test*" hypothesis test; it contrasts two

assumptions, a non-existent or independence of the variables assumption (H0) and an alternative one or association of the variable's assumption (Cerda & Villarroel, 2007). The SPSS program is one of the most widely used in research due to its usefulness and easy comprehension (Bausela Herreras, 2005).

RESULTS

This section introduces the most relevant results of the research: descriptive analysis of the studied population, level of BS illness in accounting professors of Cuenca city universities and factors verification of hypotheses that have a direct reliance with illness level.

Descriptive Analysis

This study shows that roughly half of accounting professors in Cuenca city do not exceed 40 years of age, 64% are women, 52% have between 6 and 10 years of teaching experience, and 46% have children, conditions that have not negatively affected the BS level, according to Chi-square test. It is also shown that professors with more than 16 years of teaching do not carry out Ph.D studies and only 7% with less than 5 years of experience carry out Ph.D. studies.

Age	Cuenca University	Azuay University	Católica de Cuenca University	Politécnica Salesiana University
Between 20 and 29	0%	14%	0%	0%
Between 30 and 39	43%	72%	25%	86%
Between 40 and 49	43%	14%	63%	14%
Between 50 and 59	14%	0%	12%	0%
Total	100%	100%	100%	100%

Source: Authors' own data based on the statistics of carried out surveys.

Table 2 shows that fifty-five per cent of surveyed professor were aged 30 to 39, only Azuay University has hired professors between 20 and 29 for accounting subjects. Azuay and Politécnica Salesiana universities do not have professors over age of 50. There are a higher percentage of female professors, 64%. In addition, 68% have children, only 4% have more than 3 children. Similarly, it was observed that the highest percentage are married, highlighting that Católica de Cuenca University has 100% of married professors shown in Table 3.

Years of teaching	Percentage	Currently studying a PhD	Not studying a PhD
Between 1 and 5	24.14%	6.90%	17.24%
Between 6 and 10	51.72%	27.59%	24.14%
Between 11 and 15	17.24%	6.90%	10.34%

Between 16 and 20	3.45%	0%	3.45%
More than 20	3.45%	0%	3.45%

Source: Authors' own data based on the statistics of carried out surveys.

The highest percentage of professors, 52%, have between 6 and 10 years of university and teaching experience, 28% study a PhD. 24% have less than 5 years; 7% study a PhD. Interviewees with more than 16 years of teaching do not undertake PhD studies.

Level of BS in Accounting Professors of Cuenca City.

After the results observed are averaged, an overall of 40 points are shown as a general result, corresponding to a low BS, it is suggested that decisions should be made in order to prevent an increasing level of the syndrome (Miravalles, 2018). When the BS is low,

"It is suggested to create socialization programs, support, teamwork, planning and feedback, on the other hand it is necessary to promote personal and family values, to take advantage of any coexistence time in the family and with co-workers" (Aranda Beltran, Pando Moreno, Torres López, Salazar Estrada, & Franco Chavez, 2005:229).

"I have too many things to do in too little time", "I must work in my own time" issue that had an overall rating of 3, it represents its occurrence "Few times a month", these answers display the most negative results. "The bureaucracy interferes with the accomplishment of my work", "My work interferes with my personal life", "My workload is overwhelming", "I feel that I am too much time in my work", they obtained a score of 2, implying that these conditions are reiterated "Once a month or less".

Cuenca University	Azuay University	Católica de Cuenca University	Politécnica Salesiana University
25	26	36	26
Low	Low	Low	Low

Source: Authors' own work based on the compilation of carried out surveys.

All universities shown in Table 4 are low risk BS, however, Católica de Cuenca University has a higher score with 36 points, the *issue "The bureaucracy interferes with the performance of my work"* is one of its biggest weaknesses, in Azuay University the item *"I feel that I am too long in my work"*, in Católica de Cuenca University *"My superior (supervisor) is critical"* and for Politécnica Salesiana University one of its major shortcomings is *"My work interferes with my personal life"*. Besides, for professors of these universities in general their downfall is *"I have too many things to do in too little time; I have to work in my own time"*.

Hypothesis Testing

By means of a hypothesis test of two samples with chi-square, it was verified that the level of BS in people is regardless of gender, age, number of children, years of teaching or the distribution of their working hours, fact that does not exist with marital status, this is correlated with the BS according to the data collected in the hypothesis test in SPSS, where the probability

value is lower than the assumed significance for the test ($P < \alpha \rightarrow 0,023 < 0,05$), therefore the false premise is refuted and the alternative is admitted, being a dependence of the BS level with the marital status of Cuenca Universities accounting professors in Figure 1.

H_0 = Independence of total BS with marital status
 H_a = Dependence of total BS with marital status

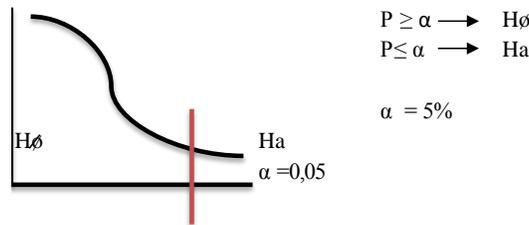


FIGURE 1

INDEPENDENCE AND DEPENDENCE OF TOTAL BS WITH MARITAL STATUS

Source: Authors' own work.

Table 5 CHI-SQUARE TEST			
	Value	df	Asymptotic (bilateral) significance
Pearson´s Chi-square	11,760	4	0,023
Reason for plausibility	50,322	4	0,993
Number of valid cases	9		

Source: Data collected in SPSS V.25.

Later, going deeper into the analysis, it can be seen that the BS bears an independent position compared to other variables; however, some that have a chi-square value close to 0.05 should be kept under observation, it tells us that in future they could influence each other if their situation changes in Tables 5 & 6.

BS could be influenced by:

Table 6 CHI-SQUARE TEST	
	Pearson's Chi-square
Teaching hours vs. Total BS	0,068
Sex vs. I'm worried that this job is hardening me emotionally.	0,070
Age vs. My superior (supervisor) does not feed me back at work, I get the information too late to use it	0,063

Source: Data collected in SPSS V.25.

CONCLUSION

Cuenca University, being the unique public university studied scored the lowest in this rating scale with 25 points and Católica de Cuenca University as a private university being the highest with 36 points, meaning that private universities are more likely to suffer from BS. "Bureaucracy interferes with the performance of my work", "*My work interferes with my personal life*" and "*I have too many things to do in too little time, I have to work on my own time*" are their greatest shortcomings. Therefore, it is proposed to create socialization programs, encouragement, teamwork, planning, feedback. On the other hand it is necessary to enhance personal and family values, as well as to take advantage of any coexistence period with the family and co-workers (Aranda et al., 2005).

In performing the hypothesis tests of two chi-square samples, it was revealed that marital status is the cause of a high BS score in the accounting professors of Cuenca Universities. Católica de Cuenca University has the highest BS score because it has 100% of married professors, and that teaching hours could be another possible future cause of BS increasing level, according to chi-square test data.

Corrective decisions should be made at the most critical stages according to the survey results: "*I have too many things to do in too little time*", "*I must work in my own time*" issue that had an overall rating of 3, it represents its occurrence "Few times a month", these answers display the most negative results. "*The bureaucracy interferes with the accomplishment of my work*", "*My work interferes with my personal life*", "*My workload is overwhelming*", "*I feel that I am too much time in my work*", they obtained a score of 2, implying that these conditions are reiterated "*Once a month or less*", for this issue it is suggested the organization of work through schedules for better distribution and thus avoid taking work home.

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