

THE INFLUENCE OF EMOTIONAL EXHAUSTION, JOB SATISFACTION, AND TURNOVER INTENTION ON AUDITING PROFESSIONALS' PERFORMANCE

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ABSTRACT

This study is built on the Conservation of Resources Theory (COR), which presents a framework for a better understanding of the impact of the workplace environment on employees' emotional exhaustion. COR theory advocates that emotional exhaustion negatively influences employee job attitudes, which, in turn, affect the auditors' individual performance. Based on a survey among Portuguese auditors, this study examines the effects and the relative importance of emotional exhaustion, job satisfaction and turnover intention on individual perceived performance. Data were collected from 222 auditors in audit firms in Portugal. The SPSS/SEM-AMOS 27 data analysis technique was used to analyse the research model.

Results suggest that job satisfaction is the most influential predictor of both individual performance and turnover intention, followed by emotional exhaustion. From a practical standpoint, these results thus suggest that the most important predictors of turnover intention and individual performance can be shaped and influenced quite well by management.

Regarding professional practice, managers of auditing firms can apply the findings learned from this study to improve employee retention in their organisation. The managers' understanding of what motivates or fails to motivate employees can cause an effective retention employee strategy. Therefore, in order to improve their performance, firms must identify the factors that contribute to turnover intention and ways to retain a quality workforce.

Keywords: Emotional Exhaustion, Turnover Intention, Job Satisfaction, Perceived Performance, Auditing Professionals.

INTRODUCTION

Despite the flood of research on emotional exhaustion (EE), the reason why emotional exhaustion influences job performance remains little examined (Sun & Pan, 2008). The Conservation of Resources (COR) theory (Hobfoll, 1989, 2001) presents a framework for a better understanding of the impact of the workplace environment on employees' emotional exhaustion. Moreover, COR theory also proposes a rationale explaining the consequences of emotional exhaustion. It is for this reason that we build on the COR as the theoretical framework for this study. We draw on COR theory to explain how EE may influence job satisfaction, turnover intention and individual performance of Portuguese auditors.

The current study examines the effects of EE, job satisfaction, and turnover intention on auditing professionals' perceived performance. Besides exploring the effect of each predictor on the criterion variables, the analysis also includes an assessment of the relative importance of each predictor, i.e. which proportion of the total effect explained can be attributed to each of the factors.

Our work (or research) is unique in several ways. Firstly, this seems to be the first work focusing on studying some antecedents of the performance of Portuguese auditors based on COR theory. Most notably, despite many efforts to probe the relationship between these factors' partnership, no published paper has dwelt on the integral interrelationship of all four concepts of job satisfaction, emotional exhaustion, turnover intention and perceived performance of auditing professionals, so this is a gap that the authors sought to fill.

The remainder of this paper is organised as follows: Section 2 describes the existing theoretical perspectives on the relationships of all four concepts. The data, descriptive statistics, and research design are discussed in Section 3. The main findings are discussed in Section 4, which is followed by some concluding remarks.

LITERATURE REVIEW

Emotional Exhaustion

Burnout is an important issue in the psychological literature. The relevance of studying burnout stems mainly from its impact on affected individuals and organisations through issues such as ill-health of employees and absenteeism (Maslach & Jackson, 1981). In this sense, burnout has high personal costs for individual workers, but it also has high social and economic costs for the organisations in which they perform their jobs (Maslach, 2018). Unlike stress, which might positively influence productivity, job burnout produces exclusively negative outcomes for both the employee and the organisation (Jones et al., 2010).

Emotional exhaustion itself is one of the dimensions of job burnout that has been empirically evidenced as the essence and initiation of burnout symptoms (Cordes & Dougherty, 1993; Cropanzano et al., 2003; Hobfoll, 2001) and it is recognised as a central component in work-related burnout measures (Cropanzano et al., 2003; Qiao & Schaufeli, 2011). Emotional exhaustion refers to a high level of emotional fatigue that originates from a period of intense physical, affective, and cognitive strain experienced by employees at their jobs (Demerouti & Bakker, 2011; Maslach et al., 2001; Shirom, 2003) and it is considered a negative psychological outcome in the organisational domain (Alarcon, 2011). The COR theory (Hobfoll, 1989, 2001) presents a framework for a better understanding of the impact of emotional exhaustion on employees.

The model suggests three ways in which individuals experience stress: a) if there is an actual resource loss, or b) a perceived threat of resource loss in the workplace environment, meaning that employees will have inadequate resources to meet work demands, or c) they will not obtain anticipated returns related to the investment of resources. In any case, employees will experience emotional exhaustion (Hobfoll, 1989). According to Hobfoll (1989) resources refer to "objects, personal characteristics, conditions, or energies that are valued by the individual or that serve as a means for attainment of these objects". The employee may experience this phenomenon in various situations – for example, when their work focuses on serving others, such as a nurse or a doctor. Emotional exhaustion will arise with the feeling that they lack support from their colleagues or the organisation. The second condition that can result in emotional exhaustion is the monotonous nature of the job. Performing monotonous tasks will make employees feel treated as automatons and will consequently become emotionally exhausted. Highly demanding jobs, in turn, will make employees feel as if they never achieve their desired goal. When employees experience extended periods of excessive stress with little time for family or leisure activities, they often experience emotional exhaustion. Auditors who

have highly demanding work-related duties often suffer from exhaustion (Alarcon, 2011; Maslach, 2018; Yustina & Valerina, 2018).

Emotional Exhaustion and Perceived Performance

Perceived performance can be described as the employees' perceptions about their efficiency and overall performance (Delaney & Huselid, 1996). Perceived individual performance includes improved time efficiency of task accomplishment, increased job performance, enhanced decision-making effectiveness, individual productivity, and improved efficiency of effort (Bowra et al., 2012; Den Hartog et al., 2013). We decided to adopt the term "performance" at the individual level to express the idea of the auditors' efficiency and effectiveness in performing their tasks.

Research into emotional exhaustion reflects negative jobs outcomes, such as lower productivity and satisfaction at work. When employees feel exhausted, they typically perform worse, they have problems investing sufficient energy in their tasks, react more slowly, and produce a smaller number of correct responses (Demerouti & Bakker, 2011; Fisher, 2001; Halbesleben, 2010; Halbesleben et al., 2007; Jones et al., 2010; Seyal & Afzaal, 2013; Wittmer & Martin, 2010). It cannot be denied that auditing is a stressful profession; when auditors are emotionally exhausted, they cannot work optimally because they are not fully engaged with their work (Schaufeli & Taris, 2005). Accordingly, we proposed that:

H₁: Emotional exhaustion is negatively related to the auditors' perceived performance.

Emotional Exhaustion and Job Satisfaction

Emotional exhaustion and job satisfaction have also been proven to be highly relevant factors for performance (Nahrgang et al., 2011; Sun & Pan, 2008). According to Locke (1976), job satisfaction is a satisfying emotional state resulting from damage assessment of the occupation or the experience of a job (Weiss, 1999). It can be described as people perceiving their profession as important, meaningful, enjoyable and proud, or how satisfied individuals are about their wages (Singh et al., 1994). Previous studies have indicated that job satisfaction is an individual's emotional and behavioural response to job performance and that it can also reflect the adequacy of fit between an individual and an organisation's values (Chou et al., 2019). Spector (1997) claims that job satisfaction leads to behaviours that are beneficial to organisational goals and that measuring staff satisfaction is an important indicator of optimum organisational performance (Leal et al., 2018). Still, according to Spector (1997) job satisfaction can be assessed as a global feeling about a job and this approach will be adopted in the present study, as it is useful when the purpose of research is to relate satisfaction to either its antecedents or its effects.

COR theory predicts that loss of resources will cause emotional exhaustion, which, in turn, is thought to increase errors and reduce job satisfaction. Research has consistently shown that emotional exhaustion is negatively associated with job satisfaction (Alves & Guirardello, 2016; McDowell et al., 2019; Mulki et al., 2006; Nguyen et al., 2020; Rutherford et al., 2009; Skaalvik & Skaalvik, 2010). Thus, the evidence leads to the development of the following hypothesis:

H₂: Emotional Exhaustion is negatively related to auditors' job satisfaction.

Emotional Exhaustion and Turnover Intention

Another adverse outcome linked to exhaustion is turnover intention. “Turnover intention was conceived to be a conscious and deliberate wilfulness to leave the organization.” (Meyer & Tett, 1993). It refers to whether an employee plans to leave their position depending on a situation, even if not immediately, and it is a main negative consequence of emotional exhaustion (ÇİFTÇİ, 2021; Leung & Lee, 2006). Prior accounting research finds one of the consequences of burnout to be an increased turnover intention, because if individuals are unable to cope with EE, it is expected to increase their intention to withdraw (Bertelli, 2007; Cropanzano et al., 2003; Fogarty et al., 2000; Jones et al., 2010; Leung & Lee, 2006; Maslach, 2018; Nguyen et al., 2020). The COR theory suggests that individuals are more motivated to prevent resource loss than to make resource gain and that is why employees are driven to quit their stressful jobs when suffering from EE, thus preserving their resources from further losses (Gim & Ramayah, 2020; Hobfoll, 1989, 2001; Huang et al., 2003). Therefore, our hypothesis was:

H₃: *Emotional Exhaustion is positively related to auditors' turnover intention.*

Job Satisfaction and Turnover Intention

Job satisfaction is a critical factor that may affect turnover intention. Research has shown job satisfaction to have an immense influence on employees' attitudes and work outcomes (Suifan et al., 2017). Some studies have shown that increased job satisfaction is correlated with decreased turnover intention, and low levels of job satisfaction are associated with counterproductive and withdrawal attitudes such as absenteeism and turnover intention (Nguyen et al., 2020; Schleicher et al., 2015; Wright & Bonett, 1992; Yanchus et al., 2017; Yuh & Choi, 2017). Hypothesis 4 was derived based on the negative relationship revealed in the previous studies.

H₄: *Job satisfaction is negatively related to auditors' turnover intention.*

Job Satisfaction and Perceived Performance

Employees who are not satisfied with the job tend to not behave optimally, not try their best, and rarely take the time to make extra efforts while performing their job. Several studies have raised concerns about the positive relationship between job satisfaction and job performance (Barakat et al., 2015; Fauzan, 2020; Indarti et al., 2017; Lin & Huang, 2020; Schleicher et al., 2015). However, it is not known what kind of difference exists in the positive result of job satisfaction on performance according to the characteristics that identify the auditing professionals. Therefore, our hypothesis was:

H₅: *Job satisfaction is positively related to auditors' individual perceived performance*

Wynen et al. (2019) argument that, according to the Human Capital theory, intention to turnover (a good predictor of turnover) has a negative impact on performance since employees will have poor performance, absenteeism will increase, and commitment will decrease. Stable job tenure and high-quality professional networks, on the contrary, have a positive impact on performance (Moynihan & Pandey, 2008).

Following the literature, a negative relationship between turnover intention and individual performance is expected (Meier & Hicklin, 2008), as reflected in hypothesis 6 shows in Table 1.

H₆: *The turnover intention of auditing professionals negatively influences their performance.*

Table 1 OVERVIEW OF HYPOTHESES	
Hypotheses	Literature Support
H₁: Emotional exhaustion is negatively related to auditors' perceived performance.	(Demerouti & Bakker, 2011; Fisher, 2001; Halbesleben, 2010; Halbesleben et al., 2007; Jones et al., 2010; Schaufeli & Taris, 2005; Seyal & Afzaal, 2013; Wittmer & Martin, 2010)
H₂: Emotional exhaustion is negatively related to auditors' job satisfaction.	(Alves & Guirardello, 2016; H.-H. Chou et al., 2019; McDowell et al., 2019; Mulki et al., 2006; Nguyen et al., 2020; Rutherford et al., 2009; Skaalvik & Skaalvik, 2010)
H₃: Emotional exhaustion is positively related to auditors' turnover intention.	(Bertelli, 2007; H. H. Chou et al., 2019; Cropanzano et al., 2003; Fogarty et al., 2000; Gim & Ramayah, 2020; Hobfoll, 1989, 2001; Huang et al., 2003; Jones et al., 2010; Leung & Lee, 2006; Maslach, 2018; Nguyen et al., 2020)
H₄: Job satisfaction is negatively related to auditors' turnover intention.	(Lin & Huang, 2020; Nguyen et al., 2020; Wright & Bonett, 1992; Yanchus et al., 2017; Yuh & Choi, 2017)
H₅: Job satisfaction is positively related to auditors' individual perceived performance.	(Barakat et al., 2015; Indarti et al., 2017; Lin & Huang, 2020; Schleicher et al., 2015)
H₆: The turnover intention of auditing professionals negatively influences their performance.	(Moynihan & Pandey, 2008; Wynen et al., 2019)

METHODOLOGY

Study Participants

The present study sample was intentionally constructed using the Certified Auditors' Association database in order to obtain responses from a reliable source. The final sample was made up of 222 Auditors of Accounts, trainees and partners, from the north to the south of the country. We found that 149 respondents were male, constituting about 67% of our sample, and the remaining 73 respondents were female, corresponding to about 33% of the sample under study. The average age was 49 years, ranging from 22 years to 78 years, with a median of 48 years and a mode of 44 years, with a standard deviation of approximately 13.39. The sample was selected through non-probability purposeful sampling, considering the following criteria: all respondents had to be registered in the Certified Auditors' Association database; participants answered the questionnaire anonymously and voluntarily; none of the questions was related to ethnicity, politics orientation or religion.

Measurement Model Defined Variables

For data collection, which was subjected to further quantitative analysis, we used a questionnaire survey composed of four constructs (Appendix 1) to understand whether Emotional Exhaustion (EE) influences Job Satisfaction (SAT), Individual Perceived Performance (PP) and Turnover Intention (TI) of auditing professionals. We also analysed the Job Satisfaction (SAT) influence on these professionals' Perceived Performance (PP). To estimate a structural model, we used the SPSS/SEM-AMOS 27 data analysis technique.

Validity and Reliability of the Measurement Model

Factorial Analysis allows us to examine the existing relations between the observed variables and the latent variables. The factorial analysis will examine the covariance between the observed variables to obtain the most significant information related to the latent factor under study. This study used two types of factorial analysis: Exploratory Factorial Analysis (EFA) and Confirmatory Factorial Analysis (CFA).

RESULTS

Exploratory Factorial Analysis

We used the EFA to understand the connection between the observed variables, and the latent variables to understand whether the model to be estimated would be following the data under study. We identified the variables and factors that explain the correlations within the set of variables. We found that the model was organised into four factors: Emotional Exhaustion (EE), Satisfaction (SAT), Professional Performance (PP) and Turnover Intention (TI).

In this study, to examine and detect the component loading, an EFA was performed, which enabled the extraction of the Principal Components Method (PCM) factors. In the analysis, we considered only values whose factors were ≥ 1 , which resulted in a KMO = 0.886 and a correlation matrix of four factors which explain 68.707% of the variance. The factor that explains the vast majority of the variance is Factor 1 with 22.737%, followed by Factor 2 with 18.789%, Factor 3 with 14.656% and, finally, Factor 4 with 12.525% (Table 2).

Table 2 EXPLORATORY FACTORIAL ANALYSIS RESULTS									
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	8.644	37.584	37.584	8.644	37.584	37.584	5.230	22.737	22.737
2	4.211	18.309	55.893	4.211	18.309	55.893	4.321	18.789	41.526
3	1.829	7.953	63.846	1.829	7.953	63.846	3.371	14.656	56.182
4	1.118	4.861	68.707	1.118	4.861	68.707	2.881	12.525	68.707
5	0.895	3.890	72.597						
Extraction Method: Principal Component Analysis.									

After the EFA, the items were organised according to Table 3, which allowed us to see that the constructs were grouped according to the literature. This organisation allowed estimating the final research model through the CFA.

Table 3 EXPLORATORY FACTORIAL ANALYSIS RESULTS					
Constructs	Items	Factor 1	Factor 2	Factor 3	Factor 4
Emotional Exhaustion (EE)	EE1	0.707			
	EE2	0.677			
	EE3	0.838			
	EE4	0.866			
	EE5	0.876			
	EE6	0.655			
Satisfaction (SAT)	SAT1		0.824		
	SAT2		0.850		
	SAT3		0.749		
	SAT4		0.797		
	SAT5		0.891		
Turnover Intention (TI)	TI1			0.866	
	TI2			0.887	
	TI3			0.711	
Perceived Performance (PP)	PP1				0.832
	PP2				0.821
	PP3				0.725
	PP4				0.601
	PP5				0.785
	PP6				0.535
	PP7				0.583
	PP8				0.604
	PP9				0.839

After performing the EFA, we found that all items had loadings greater than 0.5, and they were used when we estimated the final model using Confirmatory Factor Analysis (CFA). According to the literature, items below 0.5 cannot be used to estimate the measure Confirmatory Factorial Analysis model (Hair et al., 2010).

Confirmatory Factorial Analysis

After the EFA, we had a final idea about the latent variables under study and their arrangement. Based on our theoretical knowledge on this topic and previous research results, we proposed the cause-effect relationships in the research model shown in Figure 1.

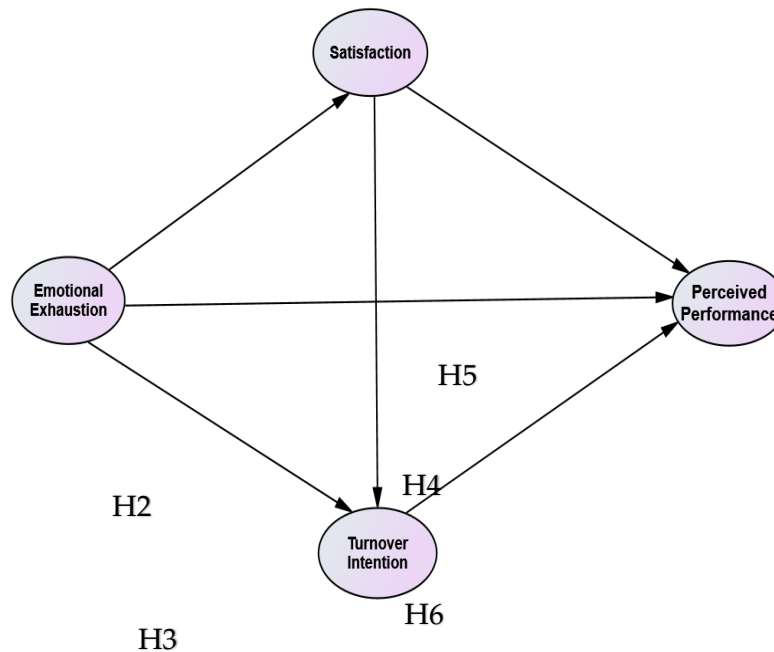


FIGURE 1
RESEARCH MODEL PROPOSED

The proposed model's estimation was performed using a structural equation model (SEM) and the SPSS/AMOS 27 software (Hair et al., 2014). The final model was tested according to the literature to assess the validity and reliability of the measures. Some research hypotheses were tested to determine the meaning of each path's loadings and coefficients (Hair et al., 2010).

To check whether the measurement model was statistically valid and significant, we analysed its loadings and errors that characterise this study (Sarstedt et al., 2014).

According to the literature, we estimated a model composed of four constructs named Emotional Exhaustion (EE), Satisfaction (SAT), Professional Performance (PP) and Turnover Intention (TI). To verify the constructs' reliability, we calculated Cronbach's Alpha (α), confirming that there is an excellent total internal consistency ($\alpha=0.902$) for the sample of 222 respondents. The internal consistency for all items that make up the model is demonstrated by a Cronbach's Alpha (α) higher than 0.8, revealing validity and internal and explanatory reliability. Cronbach's Alpha (α) is a statistical technique widely used and cited by several authors to demonstrate that the tests and scales that were built or adopted are relevant in explaining the investigation results (Taber, 2018). It must be noted that the values of Composite Reliability (CR), Average Variance Extracted (AVE), and Cronbach's Alpha (α) presented were obtained with all items of the survey because all had a factorial load above 0.5 (Table 4).

Table 4 VALIDITY AND RELIABILITY OF CONSTRUCTS			
Constructs	Composite Reliability	Average Variance Extracted	Cronbach's Alpha
Emotional Exhaustion	0.899	0.601	0.892
Satisfaction	0.913	0.678	0.910
Turnover Intention	0.863	0.680	0.866
Perceived Performance	0.900	0.507	0.898

In Table 5 we can see the results of the final model index adjustment. The final model was statistically significant and presented the following statistical evidence: ($\chi^2=806.944$, $p \leq 0.001$, $df=224$, $\chi^2/df=2.606$, $RMSEA=0.005$, $SRMR=0.035$, $NFI=0.895$, $GFI=0.939$, $AGFI=0.985$ e $CFI=0.981$).

Table 5 QUALITY MODELS INDEX	
Adjustment index	Model 1 4 Constructs / 23 variables
χ^2 Satorra Bentler	806.944
df	224
p-value	$p < 0,001$
$\frac{\chi^2}{df}$ Satorra Bentler	2,606
RMSEA	0,005
SRMR	0,035
NFI	0,895
GFI	0,939
AGFI	0,985
CFI	0,981

Final Research Model

Figure 2 shows the standardised path coefficients in which all the paths of the model were significant ($p < 0.001$). The final research model (Figure 2) allowed to validate that EE negatively influences SAT ($\beta = -0.612$; $p < 0.001$) and PP ($\beta = -0.047$; $p < 0.05$) and positively influences TI ($\beta = .359$; $p < 0.001$). We also tested if SAT influences TI and PP. Our results reveal statistical significance: SATTI negatively with ($\beta = -.622$; $p < 0.001$) and SAT \rightarrow PP positively with ($\beta = .390$; $p < 0.05$). Finally, we tested if TI influences PP but our results ($\beta = .096$; $p > 0.05$) were not statistically significant. The hypotheses H_1 , H_2 , H_3 , H_4 , and H_5 formulated were valid; however, H_6 was not validated in the final model.

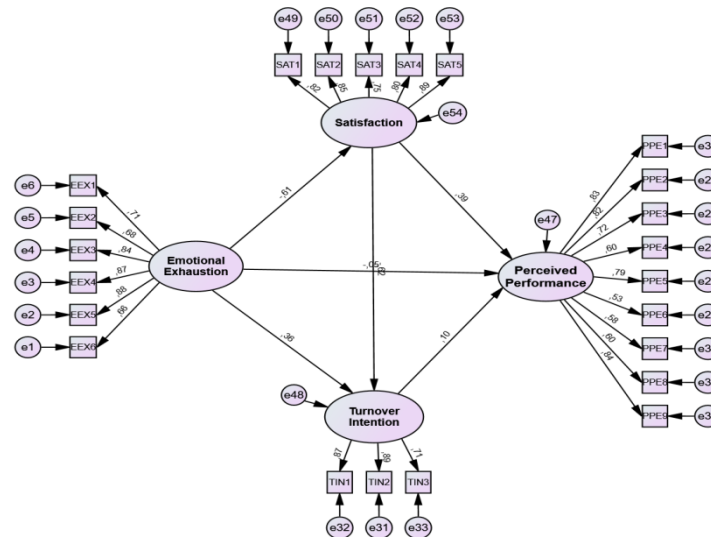


FIGURE 2
FINAL RESEARCH MODEL

The following Table 6 presents a summary of the hypotheses that were tested and their results.

Table 6 RESEARCH HYPOTHESES AND STATISTICAL RESULTS						
Hypot hesis	Relation	Regression Coefficient	Standard Error	t	p-value	Results
H ₁	EE→SAT	-0.612	0.046	-7.473	***	Supported
H ₂	EE→PP	-0.047	0.011	-0.406	**	Supported
H ₃	EE→TI	0.359	0.051	5.515	***	Supported
H ₄	SAT→TI	-0.622	0.093	-9.364	***	Supported
H ₅	SAT→PP	0.390	0.125	2.425	**	Supported
H ₆	TI→PP	0.096	0.010	0.487	0.626	Not Supported

*** $p < 0.001$; ** $p < 0.05$

The structural model results (Figure 2) indicate that the EE dimension directly impacts SAT and PP, and a positive and statistically significant influence on the TI was also verified, supporting the formulated research hypotheses H₁, H₂ and H₃. The research formulated hypotheses H₄ and H₅ had a significant impact on the final model. SAT dimension had a negative impact on TI and a positive one on PP. Regarding H₆, TI had a positive impact on PP, but with no statistical validity.

DISCUSSION

Analysing the influence of the EE and SAT dimensions on PP, we find that both constructs have a strong and direct impact on the perceived performance of auditing professionals, which confirms the H₂ and H₅, finding an echo in the studies of (McDowell et al. 2019; Nguyen et al., 2020; Skaalvik & Skaalvik, 2010) for the second hypothesis, and in the studies of (Indarti et al., 2017; Schleicher et al., 2015; Lin & Huang, 2020) for H₅. The second

hypothesis claimed a direct and negative influence of EE on PP and this was also confirmed, just as H₅, which stated a positive and direct influence of SAT on PP.

The estimated model also confirmed a strong and negative effect of EE on SAT, and a moderate but positive influence of EE on TI. These findings confirm the first and the third hypotheses following the results of (Fisher, 2001; Halbesleben et al., 2007) for H₁ and the results of (Cropanzano et al., 2003; Maslach, 2018; Nguyen et al., 2020) validated H₃. A strong and negative influence of SAT on TI was determined, thus confirming H₄, following the reasoning of (Lin and Huang, 2020; Nguyen et al., 2020; Yanchus et al., 2017).

It was impossible to confirm a direct and negative relationship between TI and PP, which demonstrates that hypothesis H₆, was not supported.

In this way, we move first to the analysis of H₁, H₂ and H₃ confirmation. We advanced the study with the assumption that there would be a negative influence of EE on SAT and PP of Portuguese auditors, as well as a positive effect of EE on TI. It was possible to ascertain that auditing professionals who are emotionally exhausted become dissatisfied with their current job. Based on the data in this study, Portuguese auditors will most likely indicate increased job satisfaction and a reduced desire to leave their organisation if they do not experience emotional exhaustion.

Thus, despite EE being a construct with individual and organisational antecedents, if firms encourage organisational trust (which proved to be significant in a negative direction for EE and provide employees with the skills they need to keep pace with technological and professional change), it is more likely that there will be no emotional exhaustion among their employees, with the respective organisational outputs (the increase of job satisfaction and performance, and a reduction of the auditors' turnover intention). Any "cost" that may be associated with providing these conditions should be judged in relation to the possible benefits of increased job satisfaction and reduced turnover intentions.

In this study, auditors indicated that they were satisfied with the workplace environment, and the high overall satisfaction had a strong and negative influence on their intention to leave the firm and a positive impact on their job performance.

The achieved results prove the adequacy of COR theory (Hobfoll, 1989, 2001) to explain organisational behaviour, which explains a better understanding of the impact of the workplace environment on the employees' emotional exhaustion and its consequences, reinforcing the pre-existent literature.

It is also now possible to notice no statistically significant relationship between TI and PP, which leads to the non-confirmation of the advanced H₆ in the present study. That is to say that, for the present study and according to the reality of Portuguese auditors, it was not possible to confirm other studies found in the literature, namely through the contributions of (Moynihan & Pandey, 2008; Wynen et al., 2019). These authors defend a close and negative relationship between TI and PP, even for other types of firms.

Our study documented a modest but positive impact of turnover intention on employee performance. The study revealed that an increase in employee turnover intention by a unit caused an increase in employee performance by 0.1 units. We may discuss this finding assuming the following scenario: the requirement to have a higher level of performance by the firm has put the employee under pressure, and this caused the employee to have a higher level of turnover intention. Thus, the demand to work harder caused the employee to intend to leave the firm in the long run, although it has improved their performance in a short period.

THEORETICAL AND PRACTICAL IMPLICATIONS

Our findings extend previous research in several ways. First, the study contributes to the scant research on the relationship between emotional exhaustion and job outcomes, and it is probably the first study with these features within this professional group in Portugal. It brings empirical support to the impact of emotional exhaustion, on three job outcomes simultaneously, namely: job satisfaction, turnover intention and individual performance. Secondly, according to COR theory, emotional exhaustion occurs when employees feel they do not have the necessary or adequate emotional, personality, social or status resources to predict, understand, and control the stressors confronting them (Hobfoll, 1989, 2001). This study demonstrated the adequate application of COR theory also in these professional workplaces.

The current study also offers several practical implications. With the results showing that EE was directly related to higher turnover intention, practitioners ought to take initiatives to reduce EE in the workplace in order to retain talented employees. The results of this study also showed that the emotional exhaustion can reduce employees' job satisfaction and work performance and thus affect the organisation's overall performance.

In today's complex organisational environment, the organisations' requirements for employees are increasing considerably, and these requirements sometimes translate into negative results for employees. So, in this sense, audit firms should formulate norms and policies – for example, they should reward teamwork in order to build a trustful climate among professionals. Management must understand that the goals of the firms need to be aligned with the employees' values, creating and developing a supportive workplace environment, reducing the likelihood of employee's emotional exhaustion so that employee turnover can be reduced while the other job outcomes can be increased and management efficiency can be enhanced.

CONCLUSION

There are several limitations in this study that readers should be aware of. First of all, the dimension and an unbalanced sample, with 75% of male respondents, was probably the study's major limitation. Although the sample covers almost 20% of the total Portuguese auditors', it can be considered a small sample, thus being able to condition the extrapolation of the results obtained. Besides, the results cannot be analysed according to the managerial level of the respondents. Hence, in the future, it will be desirable to enlarge the sample and replicate this research model. A multi-group moderation involving different levels of auditors is also a promising research setting to, for example, identify the different effects on turnover intention for each group. It will also be interesting to find the antecedents of these professionals' emotional exhaustion. Another idea for further investigation is to apply this research model to other professions such as social workers or university professors.

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