repec

REPeC, Brasília, v. 11, n. 1, art. 2, p. 31-52, Jan./Mar. 2017
Available online at *www.repec.org.br*
DOI: http://dx.doi.org/10.17524/repec.v11i1.1468

Revista de Educação e Pesquisa em Contabilidade
Journal of Education and Research in Accounting

Periódico Trimestral, digital e gratuito publicado pela Academia Brasileira de Ciências Contábeis

ABRACICON ACADEMIA BRASILEIRA DE CIÊNCIAS CONTÁBEIS

ISSN 1981-8610

The Burnout syndrome in accountancy students from Private HEI: a research in the city of São Paulo

Abstract

The aim of the study is to identify the prevalence and the sociodemographic, labor and academic factors associated with the Burnout Syndrome in last-year students in accountancy. Burnout is the result of chronic stress and is constituted by changes in the dimensions (a) Emotional Exhaustion, (b) Disbelief and (c) Professional Efficacy. It is an empirical-analytical research with a non-probabilistic sample of 419 students from the evening period at seven private HEIs in the city of São Paulo. The MBI-SS and a questionnaire for sociodemographic, labor and academic variables were used as research instruments. The three dimensions showed significant differences among the students, grouped into five work categories. The verification in three dimensions indicated 46.3% of students with alterations in Emotional Exhaustion, 11.2% in Disbelief and 31.3% in Professional Effectiveness. We found three groups of students with alterations, related to the dimensions they are exposed to. The results obtained are described in two groups, exposed to two or more dimensions that cause Burnout, are described. Group 2 revealed changes in Emotional Exhaustion and in some other dimension, group 3 in the three dimensions. The students at one HEI revealed greater chances of exposure to Burnout in all three groups. The same occurred for the subjects of group 3 at other HEI. Some of the subjects expressed the feeling that not being skilled increases the chances of exposure to Burnout.

Key words: Burnout Syndrome. Accounting. Students. Career. Job World

Ivam Ricardo Peleias
Ph.D. in Accountancy from FEA-USP and Professor and accounting researcher at Fundação Escola de Comércio Álvares Penteado (FECAP). **Contact:** Avenida Liberdade, nº 532. Liberdade. São Paulo-SP. CEP: 01502-001
E-mail: ivamrp@fecap.br

Erotides Rocha Guimarães
M.Sc. in Accounting at Fundação Escola de Comércio Álvares Penteado (FECAP) and Professor at Universidade Paulista (UNIP). **Contact:** Rua Amazonas da Silva, nº 737. Vila Guilherme. São Paulo-SP. CEP: 02051-001
E-mail: guimaraes@targetbpo.com.br

Betty Lilian Chan
Ph.D. in Accountancy from FEA-USP and Professor and accounting researcher at Fundação Escola de Comércio Álvares Penteado (FECAP). **Contact:** Avenida Liberdade, nº 532. Liberdade. São Paulo-SP. CEP: 01502-001
E-mail: betty.chan@fecap.br

Mary Sandra Carlotto
Ph.D. in Social Psychology from Universidade de Santiago de Compostela and Professor at Universidade do Vale do Rio dos Sinos (UNISINOS). **Contact:** Av. Unisinos, nº 950. Cristo Rei. São Leopoldo-RS. CEP: 93022-000
E-mail: mscarlotto@pesquisador.cnpq.br

Published in Portuguese and English. Original Version in Portuguese.

Received in 07/15/2016. Ask to Revise on 10/17/2016. Resubmitted on 12/04/2016. Accepted on 12/04/2016 by Dr. Valcemiro Nossa (Editor). Published on 03/31/2017. Organization responsible for the journal: Abracicon

1. Introduction

The entry into undergraduate education and the world of work are milestones indicating the start in the profession. Students create professional expectations, which can be accompanied by traumas and disappointment if they do not achieve success. The professional insertion for many Accountancy students who work during the day and study at night takes place through an internship or formal employment. This double journey can make work compete with academic life. Depending on their professional choices, future accountants find a competitive and globalized field of work, in which technical knowledge, language proficiency, information technology and systems, legislation and ability to work in teams are required, as well as pasisng the Examination to obtain the Professional Registry.

Graduation alone does not guarantee professional success though. It is necessary to seek the insertion in the career and continuing education, required of other accountants besides the independent auditors, because the companies are demanding towards their employees. The future accountant, whose academic and professional roles sometimes conflict, may manifest symptoms of mental stress, leading to the Burnout Syndrome. If this occurs, there may be failure in disciplines, exchange or withdrawal from the course.

Burnout is a syndrome of emotional exhaustion, depersonalization and low professional accomplishment, which can affect those who provide humanitarian aid to people. Its occurrence for students in pre-professional activities has been studied in Brazil and abroad (Back, Moser & Amorim, 2009; Borges & Carlotto, 2004; Caballero, Abello & Palacios, 2007; Carlotto, Câmara, Otto & Kauffmann, 2009; Carlotto, Nakamura & Câmara, 2006; Martinez & Pinto, 2005; Maroco & Tecedeiro, 2009; Shulke, Tarouco, Koetz, Ivana & Carlotto, 2011; Tarnowski & Carlotto, 2007; Vasconcelos, Castro, Moura Neto, Rocha, Barros & Abdon, 2012). There are studies in the areas of health, law and with students from other areas.

Until the end of this research, no other studies were found involving accountancy students in Brazil. Abroad, Law (2010) analyzed students in business courses who studied accounting. There are international studies involving accountants (Swenney & Summers, 2002; Kalbers & Fogarty, 2005; Larson, 2001), pointing out that Burnout can start in the student phase in its pre-professional status.

Research in various courses sought to know the risk of illness, so they could provide interventions and solve future difficulties. The predominant double journey (Nossa, 1999, Camargo & Silva, 2006, Peleias, Petrucci, Garcia & Silva, 2008) and the study gap in nighttime students in accountancy in the city of São Paulo motivated this research, aiming to answer the following question: **To what extent are the last-year accounting students of the evening period at HEI in the city of São Paulo exposed to the Burnout Syndrome?**

The general objective is to identify the prevalence and sociodemographic, labor, and academic factors associated with the Burnout Syndrome in last-year accountancy students in the City of São Paulo. Another objective is to verify if there are significant differences between those exposed to Burnout who work in external audit firms, accounting firms, in the accounting areas of firms, trainees and those who did not work. The hypothesis is that there are significant differences among the groups in the sample exposed to Burnout, according to their work categories and the HEIs wherethey study.

We intend to analyze the factors associated with Burnout and to provide support for teachers, Higher Education Institutions (IES), recruiters and managers of the accounting area to improve the planning of activities for these students, positively affecting their performance in the accounting career.

2. Theoretical Framework

2.1 Academic life, motivation and professional requirements for Accounting students

The beginning of the undergraduate program is one of the marks of the professional education in Accountancy. Admission to the accounting career throughout the course takes place through internship programs, selection processes in companies, with official help or through actions promoted by the HEIs. The professional universe of accountants covers the demands of companies and users of accounting services. (Pires, Ott & Damacena, 2010)

The word career has its etymological origin in Latin. It means road, carraria, road for cars (Martins, 2010). It was in the nineteenth century that the term began to define the professional trajectory. Career is a sequence of positions occupied and work done during the working life, based on the understanding and evaluation of the professional experiences of the person along the trajectory. It encompasses policies, procedures and decisions related to the experience in the company. (Dutra & Veloso, 2010).

The accounting career requires completion of the higher education course and passing the proficiency examination. Students with or without the degree of Accounting Technician seek undergraduate education to grow in the profession. This can occur through the influence of parents or relatives, offering the young person prior contact before beginning the Accountancy course.

Brazilian Accountancy students usually work during the day and study at night (Nossa, 1999; Camargo & Silva, 2006; Peleias et al., 2008), which characterizes the double journey. Many practice paid work, making the study an extension of the work day. For them, studying is a project linked to personal disposition, motivated by the improvement of the income and professional ascension to the end of the course (Matsuura, 2008).

There are positive and negative consequences of the interactions between personal and professional life for people's physical and psychological health (Borges, Miranda & Casado, 2010). The role stress theory reveals that multiple roles overwhelm people. In the case of nighttime students, the combination of work and family increases responsibilities and may have negative impacts on health.

Students' motivation stimulates the teaching-learning process, affects the amount of time to study, school performance, academic achievements and causes immediate satisfaction in their lives (Leal, Miranda & Carmo, 2011). Teachers and HEIs are motivators of the students and important links in the teaching and learning process, they need to motivate them, disseminating the opportunities of the profession.

Motivation is not a common theme, because of the profusion of terms and jargon in the literature, such as incentives, motives, goals, and desires. Theories of motivational content focus on the question "What causes behavior to occur or stop." Responses focus on (1) needs, motives or desires that motivate employees to action; and (2) relationship of employees with incentives that drive and motivate them to perform (Megginson, Mosley & Pietri Jr., 1986).

Leal, Carmo & Miranda (2011) studied the motivation of 259 students to choose Accountancy, of whom 136 reported work experience in the area. The comparison between the variables revealed students interested in deepening the knowledge, obtaining a useful foundation for their future work performance, obtaining the diploma and attending classes to guarantee attendance.

Matsuura (2008) found that the motivations and difficulties of nighttime Accountancy students refer to and are influenced by the place of the HEI, to the detriment of other factors. The fatigue and the arrival at the HEI were the stressors of these students. Matsuura (2008) reported that women from public higher education depend on the traineeship or work, and that the tiredness of transportation and the work day affect the reading and interpretation of texts. However, relating to colleagues, teachers and coordinators allows for social inclusion, indicating that the relationship and personal aspect motivate attendance to the course.

Silva (2008) analyzed graduates of public and private HEIs from the Federal District entering the world of work. When asked about the reasons for studying Accountancy, the author found that the main motivation is to have a training that offers good job opportunities. Other motivations were family influence, the fact of working in the area and holding the Technician degree in Accounting.

Acting in the accounting area requires higher education and professional updating, regulated by Federal Accounting Council (CFC) rules for auditors and preparers of financial statements in certain companies. Accountants are required to master concepts beyond accounting, interdepartmental interaction and knowledge of decision-making processes in companies. Society and companies expect accountants to process, interpret and translate the accounting data demanded by various users.

These requirements motivated studies to evaluate the professional satisfaction and expectation of future professionals versus HEIs and the demands of the job world. Sothe, Bieger, Hein and Domingues (2012) studied students in Business Administration and Accountancy at an HEI in Santa Catarina. They found that dropouts in Accountancy, inferior to those in Administration, may be motivated by the lack of space to work in the profession.

Carvalho, Silva and Holanda (2006) analyzed the perspectives of graduates in Accountancy at *Universidade Estadual do Rio Grande do Norte* in relation to the labor market. They found that 44% of the respondents stated that they did not have sufficient technical capacity to carry out their professional activities.

It is hoped that, in addition to the students' efforts, HEIs will prepare them to meet the demands of the profession, possessing a set of factors that, in turn, improve the teaching and learning process. Undergraduate education should prepare future accountants for professional realities and needs, with an eye to the future, in the field of business understanding and personal skills (Holland, 2000).

The professionals should assume their place in the world of work with a degree, skills and abilities that meet the demands of society and of companies, aware of their social responsibility and their continuous learning (Teodoro, Teodoro, Ribeiro Filho & Cunha, 2009). The accountant has to manage his career, attentive to the personal and organizational factors, in response to the anxieties of society and the companies (Marion, 2003).

2.2 Professional and academic implications and illness

Professional insertion refers to the experience, choices, the beginning of the career and professional expectations of the student. Academic life should contribute to the preparation for the world of work, but it may occur in an inadequate way, generating anxiety and leaving the student afraid to make mistakes, such as making clients incur losses or not being acknowledged by colleagues and teachers (Carlotto & Câmara, 2008) .

Some do not adapt to the reality of study and work, reaching the conclusion that they did not invest adequately in the training, because they have an image of the profession different from what they found (Dutra & Veloso, 2010; Ferreira, 2010). In disputes for a job, selection processes and professional insertion can exert pressures on individuals, generating stress symptoms.

Accountancy Students, and especially those from the evening course who work double journeys, are charged during the course. From them, group work, reports, practical classes, research and exams that require great preparation are required (Caballero, Abello & Palacios, 2007). The future accountant may be the target of several stressors that, if persistent, make him vulnerable to the Burnout Syndrome.

The illness goes back to the origin of mankind, in search of the cure for diseases in transformation, making it difficult to identify the causes and their understanding. Working students are affected by social agents, the environment and work organization. Social structures emerge as risk factors for the evolution of diseases (França & Rodrigues, 2012). This imbalance affects the quality of services provided, the level of production and profits, as costs and expenses increase with absenteeism, sickness, replacement of employees, transfers, new employees hired and training.

For the student worker who uses physical and mental capacity as a means of financial return for personal and family survival, illness and pain mean frailty, limitation, and concern with their ability. They can reduce performance, making them subjugate the disease and ignore the signs that something is wrong. For companies, it means lower productivity, lower results, need to revise conditions, work processes, union problems and pressure of inspection, in addition to affecting their image towards society.

Often, the model of understanding certain processes is not enough to understand illness. This occurs in diseases that result from efforts to adapt to stressful situations, despite the evidence that the company and labor relations are relevant in the evolution of stress. Labor laws in several countries do not always recognize these stressors as producers of the occupational diseases of modern life.

Modern life and the pressures of work and society contribute to attribute another name to getting ill: stress, a particular relationship between the person, the environment and the conditions he submits to. The person views this relationship as a threat or something that requires more than their abilities or resources, often endangering their well-being or survival (França & Rodrigues, 2012).

Stress is a set of reactions that occur in an organism undergoing adaptation. Stress should be seen as a particular relationship between people, their environment and the circumstances they submit to, assessed as a threat or something that requires more than their own abilities or resources and which endangers their well-being or survival (Seyle, H. *apud* França & Rodrigues, 2012).

Intrinsic factors are crucial milestones for the study of stress (Cooper & Marshall, 1978). Stress can arise from much or little work, time and deadlines pressures, decisions to make, physical fatigue, long working hours, the professional having to deal with the changes in the work and the concern with the costs and expenses caused by errors committed (França & Rodrigues, 2012).

Work stress occurs in the interaction between the person's characteristics and / or working conditions; nevertheless, there are doubts about the importance of these factors as the primary cause (Reinhold, 2002). Individual differences help to predict what is stressful or not for a person. While individual differences should not be ignored, studies suggest that there are certain stressful working conditions for most people, who react differently to pressure. Some are more adept at adapting their behavior and meeting the challenge (Cooper & Marshall, 1978).

Many factors fuel the differences: personality, gender, motivation, inability to face problems in a given area, fluctuations in ability (relative to age), and insight into personal motivations and areas of development. Most studies on individual differences and characteristics have analyzed personality differences between high and low stress of people. From the point of view of career development, each stage of life has its own set of tensions, with different evolutions of individual resources to cope with stress.

The effect of the work environment can cause physical and emotional discomfort if the place is not organized to mitigate the stressors. Problems with function, overload, ambiguity and conflict can be solved through restructurings, when functions and jobs are redefined, identifying outdated practitioners, and preparing a training program.

In the case of work-related stress, one definition refers to the situations in which the person perceives his work environment as threatening to his personal and professional accomplishment needs and / or his physical or mental health. The environment can interfere in the interaction with the work and the place where it is performed, because it contains excessive demands, to the extent that the professional is unable to face such situations (França & Rodrigues, 2012).

The consequences of stress are: absenteeism, escape of responsibilities and individual symptoms of fatigue, restlessness, among others, affecting productivity. Occupational stress from work has been receiving greater attention in recent decades in the business environment and in the academy.

Stressors come from the external environment (cold, heat, unhealthy conditions), the social environment (work) and the inner world (thoughts and emotions, anguish, fear, joy and sadness). In higher education, academic factors such as deadlines and exam weeks can generate stress.

With the pressure exerted on the nighttime Accountancy students who work double journeys, the stress process emerges in a conflicting scenario: between the professional insertion and the training obtained at the HEI. This scenario, with several stressors, may favor the emergence of Burnout.

2.3 Professional implications and the Burnout Syndrome

Burnout is a process of chronification of occupational stress, with negative individual, professional, family and social consequences. It is a problem of health and quality of life at work, a psychophysical response due to a common effort, whose result the person considers ineffective and insufficient, getting exhausted, feeling helpless, moving away from the psychological and sometimes physical activity due to excessive stress and dissatisfaction. In advanced stages, it evolves into the continuous sensation of being on the verge of collapse (Bosqued, 2008).

Burnout studies gained greater disclosure through the articles of Freundenberger (1975). Burnout means to fail, to use exhaustion, to become exhausted by excessive use of energy, strength, or resources. This is what happens when people become inoperative in their daily activities with other people. Burnout, a syndrome of emotional exhaustion, depersonalization and low achievement, is not unique to teams of self-help institutions and is present in the industry and business (Freudenberger, 1975).

Emotional exhaustion is marked by the absence or lack of energy with deep emotional exhaustion and the feeling of no longer being able to maintain a psychological level. The evolution of depersonalization is manifested by the lack of sensitivity in the attendance, performing it in a distant and impersonal way (Maslach, Jackson & Leiter, 2010).

The evolution of depersonalization results from emotional exhaustion. Another dimension is low professional achievement; the trend to self-assess negatively, reducing the feeling of competence in relation to the personal gains obtained in working with people (Maslach, Jackson, & Leiter, 2010).

Burnout does not occur because there is something wrong with people, but because of changes in the place and nature of the work. Many work in cold, hostile and demanding work environments, affecting their routine and family life (Maslach, Jackson & Leiter, 2010). Burnout occurs in many ways, which vary in symptoms and degrees from person to person. It causes discouragement, hopelessness, cynicism, isolation, inflexibility, absenteeism, among other factors that affect production. The institutional effects of Burnout are manifested by the drop in production, quality of work, high turnover and increase in occupational accidents, denigrating the image of the institution and causing financial losses (Pereira, Jiménez-Moreno, Kurowski, Amorim, Carlotto, Garrosa & González, 2010).

Burnout reduces business results, engagement, commitment and talent retention. It can lead to loss of talent, medical withdrawal or termination of employment, reducing productivity, health and well-being of people, eroding the company's image and reputation (Casserley & Megginson, 2009).

Burnout materializes over time; often, the person does not perceive the warning signs and delves into a cumulative process of chronic stress (Reinhold, 2002). Burnout makes the person feel that, the more he works or studies, the more frustrated and exhausted he becomes, the more cynical in his behavior and the less effective at what he wants to conquer. This can lead to hopelessness and high potential for leaving the profession (Freudenberger, 1975).

The psychosocial perspective of Burnout evolves as a process that results from the interaction between the work environment and people (Monte, 2005). This approach helps to understand the onset, evolution of the syndrome and symptoms in its various phases. This process can be reversible if individual coping strategies are adequate to manage chronic stress situations. Prolonged exposure to stress symptoms early in the career indicates that Burnout can occur in the academic phase and in the professional insertion of the student in the job world.

The debate about the extent of Burnout in pre-professional activities motivated studies to evaluate the occurrence of the risk of illness in students, which can extend to professional life and permit interventions to solve possible future problems (Martinez & Pinto, 2005). The study of variables in the Burnout levels provides relevant information to manage higher education (Martinez, Silva, Pinto, Soria & Schuller, 2002).

Burnout in students has three specific dimensions: emotional exhaustion - because of the requirements of the study; Disbelief - the emergence of a cynical and distanced attitude towards the study; and professional ineffectiveness - the perception of being incompetent as a student (Martinez et al., 2002). The interest in Burnout is growing and motivates its study in several areas, including college students. The literature reveals that there is no standard way to assess the occurrence of Burnout. Some of the proposed propositions are summarized below.

According to the MBI-HSS - Maslach Burnout Inventory - Human Services Survey (Maslach, Jackson & Leiter, 2010), Burnout can affect those who work with people. Emotional exhaustion stands out; as emotional sources are reduced, people feel unable to maintain a psychological level. Another aspect is depersonalization, which entails cynical attitudes and feelings about patient problems. The insensitive or dehumanized perception of others makes people see their patients as deserving of their problems. The MBI-HSS was developed to separately evaluate the three dimensions of Burnout.

High levels of burnout point to high rates of emotional exhaustion and depersonalization and low professional achievement. Average levels indicate average rates in all three scales. Low levels indicate low scores on the emotional exhaustion and depersonalization scales and high scores on professional achievement.

In another instrument, the MBI-GS (Maslach, Jackson & Leiter, 2010), the high indices surpass the upper third of the distribution, average rates are locatedin the middle and lower rates in the lower third. Maslach, Jackson and Leiter (2010) report the use of different scales to evaluate the occurrence of Burnout, depending on the places of study.

In Brazil, there is no cut-off point to evaluate Burnout like in some countries. For countries with no valid cut-off point, Shiron (1989) suggests using an alternative to identify Burnout levels based on the frequency of symptoms. People with a frequency equal to or greater than once a week developed Burnout symptoms. People scoring 4 or more on the scale (once per week) for the dimensions of emotional exhaustion and disbelief are considered to possess a high level of burnout. For efficacy, the evaluation is measured in the inverted form.

2.4 Studies about Burnout in college students

2.4.1 Brazilian studies

The work of Borges and Carlotto (2004) evaluated the occurrence of Burnout in 255 Nursing students, using its three dimensions. More than half of the group (54.9%) attended classes at night and were professionally active (54.5%). The majority (93.7%) did not work in the area. They found an average of 2.81, indicating emotional exhaustion "a few times a month". In disbelief, the average score was 1.73, indicating little confidence in "once a month" teaching. In professional effectiveness, the score was 5.33, revealing the perceived teaching as useful in vocational training practically "every day".

The research conducted by Carlotto et al. (2009) studied a sample similar to the previous research. Emotional Exhaustion presented a score of 2.88, indicating emotional exhaustion a few times a month; in disbelief, the mean was 1.40, indicating little confidence in teaching once a month or less; In Professional Effectiveness, the average was 4.90, indicating that the student feels competent as a student every day.

The study by Tarnowski and Carlotto (2007) analyzed 66 Psychology students from a private HEI in Greater Porto Alegre. They found the highest average score for Professional Efficacy (5.12, 5.06), followed by Emotional Exhaustion (1.88, 2.72) and Disbelief (0.85, 1.00). The professional Efficacy presented a high score, against a low score for Disbelief in both groups. Emotional Exhaustion presented a low score in the group at the beginning of the course and close to the average among final-year students.

The research by Carlotto and Câmara (2008) studied the psychometric characteristics of 514 Brazilian students from various health courses at a HEI in Grande Porto Alegre, mostly women. They obtained three factors that presented the same semantic configuration of the Burnout dimensions: emotional exhaustion, professional efficacy and disbelief.

Emotional Exhaustion revealed a predictor model with eight variables, which explained 29.2% of the variance. The intention to leave the course, to be younger, to study more subjects, to engage in a leisure activity, to be dissatisfied with the course, to be taking an advanced semester, to take a complementary course and to have professional experience in the area predict emotional exhaustion.

In Disbelief, the explanatory variables were: intention to leave or stay in the course, leisure activity, satisfaction with the course and age, explaining 20.1% of the dimension under study. The variables thinking of dropping out of the course, not having a leisure activity, being dissatisfied with the course and being younger influence the feeling of disbelief in relation to the studies.

Professional Efficacy was explained by the variables: dropout, leisure activity, professional experience in the area and satisfaction with the course, accounting for 11.4% of the variance in the dimension. The intention to stay in the course, have a leisure activity, have professional experience in the area and be satisfied with the course explain the feeling of professional effectiveness in the studies.

The work of Back, Moser and Amorim (2009) evaluated 76 students of the 2nd nighttime period in Law at a HEI in Curitiba-PR (57% women). They found that 18.42% of subjects (63.6% women) obtained scores to be diagnosed with Burnout. They obtained high scores in Depersonalization and Emotional Exhaustion and low scores in Personal Achievement.

In another research by Carlotto et al. (2009), 239 Psychology students from an HEI in Greater Porto Alegre (87.4% of women) were analyzed with full-time dedication to the course (52.6%). Emotional Exhaustion revealed an average score of 2.50, indicating emotional exhaustion "a few times a month". In Disbelief, the average index was 1.20, indicating that they did not believe in teaching only "once a month". In Professional Effectiveness, the score was 5.14, indicating that the student feels competent as a student practically "every day".

The study by Schulke et al. (2011) analyzed 101 physiotherapy trainees from an HEI (84.8% women), who studied and worked (53.5%). They found an Emotional Exhaustion score of 3.38 on a scale from 1 to 5. In Disbelief, the low score of 1.64 indicated confidence in the course and in the learning received. In Professional Effectiveness, they scored the high rate of 4.85, indicating that students feel competent as a student practically "every day".

The research by Vasconcelos et al. (2012) analyzed 50 students of the last year of Physiotherapy (76% of women). In Emotional Exhaustion, 54% obtained high scores and 2% low scores. In Depersonalization, 40% obtained a low score and 36% average. In professional performance, 46% got a low score and 44% average.

2.4.2 International studies

The work by Martinez et al. (2002) used a scale from 0 to 1 to analyze 1,350 students, 46.1% Spanish and 53.9% Portuguese (74% female). In Emotional Exhaustion, a = 0.79; for cynicism, a = 0.81 and, for depersonalization, a = 0.73. The Spanish students reported higher scores for cynicism, emotional exhaustion, and lower levels of depersonalization. There were significant differences in the three factors, with higher levels of emotional exhaustion and cynicism in the Spanish, against higher scores for depersonalization in the Portuguese students.

The study by Sweeney and Summers (2002) evaluated the impact of Burnout and the effect of work overload on accountants of an American audit firm with 13 offices in seven states during the closing periods at two times; the first, in November of one year, when 426 questionnaires were sent and 284 (67%) answered, constituting team 1; the second, in March of the following year, sending 381 questionnaires and getting back 209 answered questionnaires (55%), corresponding to team 2. They found higher levels of exposure for team 2, evaluated after the closure. The level of exhaustion after closure was not measured when the team returned to a normal life, leaving the duration of these elevated levels obscure.

The study by Martinez and Pinto (2005) analyzed Burnout and its relationship with academic vari-

ables involving 1,988 students (31.2% Spanish and 68.8% Portuguese), of whom 77% were women. They found, using a scale from 0 to 1, a = 0.79 on exhaustion, a = 0.81 for cynicism and a = 0.74 for academic efficacy, which exceeded the acceptable reference coefficient of 0.70 (Nunnaly & Bernstein, 1994).

Kalbers and Fogarty (2005) analyzed 298 internal auditors in cooperation with 23 organizations representing industries in the United States, with support from The Institute of Internal Auditors (IAA). Of this total, 59% were women, with an average experience time of 7.1 years, and almost 30% with more than 10 years of experience. Three hypotheses were tested.

The first hypothesis was confirmed. The internal control locus had a significant negative influence on the three dimensions of Burnout. Internal auditors with the fewest symptoms tended to have an internal control locus. The second suggested a negative relation between the perceived skills and the dimensions of Burnout and was confirmed for the low professional achievement. There was no relation between personal abilities and emotional exhaustion, nor between the perception of personal competences and depersonalization. The 2nd was not confirmed for two dimensions. In the third, the negative relation between organizational credibility and Burnout was confirmed; there was no direct association between organizational confidence and reduced personal performance in internal auditors though.

The work of Caballero, Abello and Palacios (2007) analyzed 202 Colombian nighttime students of psychology (77.2% women). They found academic Burnout in 41.6% of the students (distributed between middle and high level), suggesting that they experienced the sensation of not giving more of themselves and cynicism about the value and meaning of work, while 38.2% presented Exhaustion, 29.7% cynicism and 48.6% feel ineffective.

The research by Maroco and Tecedeiro (2009) analyzed 654 Portuguese students in Psychology. They found that the original version of the MBI-SS permits calculating the Exhaustion, Disbelief and Efficacy scores. A person is diagnosed with Burnout in relation to his group if they rank above the 66th percentile of the Exhaustion and Disbelief scores and below the 33rd percentile of the Achievement scores. The decile values and 66 and 33 percentiles of the three MBI-SS factors were described in a table prepared by the authors.

Law's (2010) study examined a sample of 196 Business students in three classes at an American state university. They found, in the dimensions emotional exhaustion, depersonalization and low professional achievement, alphas of 0.88, 0.78 and 0.74, close to the scores found by Maslach; Jackson and Leiter, (2010), which corresponded to 0.90, 0.79, and 0.71.

Larson's (2001) study assessed the differences in susceptibility among 677 internal auditors in the Burnout work strain factors, with data provided by the American Institute of Certified Public Accountants (AICPA). Respondents had a mean age of 34 years, mean practice time of eight years and 64% were men. Women reported slightly higher exhaustion than men (3.08) and (2.93), with single women having higher rates than married women (3.22) and (2.99). The same was not true for single men in relation to married women, (2.92) and (2.93), and the highest rate reported by women was found among single women without children (3,22) and, in men, among singles with children (3.81).

3. Method

The research is empirical-analytical and quantitative. Twelve accountancy courses offered at night through in-class education in the city of São Paulo were selected in the E-MEC system, with scores of 2 to 5 on ENADE. Emails were sent to the coordinators, who were contacted by telephone. After the initial contact and explanations about the research objectives, authorization was obtained from seven courses. The courses for which the research was authorized are offered by the Private Higher Education Institutions (IES) described in Table 01. For ethical and confidentiality reasons, we decided not to disclose the names of the HEIs.

Table 01

HEI That Authorized The Application Of The Questionnaire

HEI – Campus	Concept	Frequency
A – Center	5	87
B – Center	5	51
C – Center	4	71
D – West	4	39
E - West	4	53
F – Center	3	21
G – West	3	97
Total questionnaires obtained		**419**

Due to the few studies in Brazil, it was decided to use Carlotto and Câmara's (2006) questionnaire with 15 questions, translated and adapted from the English version by Schaufeli, Martínez, Pinto, Salanova and Bakker (2002). This questionnaire was used for two reasons: 1) it originates from a validated questionnaire and; 2) has been adapted and tested in the Brazilian reality.

The suggestion of Shiron (1989) was adopted to identify Burnout as a function of the frequency of the manifestation of the symptoms. The rate of symptom evolution equal to or greater than once a week, as suggested by Shiron (1989), was used to identify the frequency. The presence of the three dimensions was evaluated by counting the frequency of responses, using a Likert scale: (0) for never, (1) once a year, (2) once a month or less, (3) a few times a month, (4) once a week, (5) a few times a week, and (6) every day.

The final-year students, all working double journeys, were chosen because they were subjects with established professional choices and because they had greater professional experience in relation to students from previous periods. The questionnaires were applied face to face, with the authorization of the HEI and coordinators of the seven courses studied. The findings and their consequent analysis are limited to the sample analyzed.

The present research adopted the following criteria for each dimension as operational definition of possible exposures to the risk of Burnout:

- Emotional Exhaustion (EE) (5 questions): average responses above the cutoff point 4;
- Disbelief (DE) (4 questions): mean responses above cut-off point 4;
- Professional Effectiveness (PE) (4 questions): average of responses below the cutoff point 4;

In order to identify the variables that best help to distinguish between students who (a) are not classified as possibly exposed to the risk of Burnout and (b) those who are exposed, the binary logistic regression model was applied, using the stepwise method to select the significant variables. The level of significance was 5%.

The binary logistic regression model is used when the dependent variable (response) is dichotomous, that is, it presents only two possible values representing success or failure or, more generally, the presence or absence of an attribute of interest (McCullagh & Nelder, 1989; Hosmer & Lemeshow, 2000). This type of model belongs to a class of models introduced by Nelder and Wedderburn (1972), called Generalized Linear Models (MLG or GLM), which are an extension of classical linear models. Thus, the response variable, which previously had to be normal, could be any one of a specific group of distributions, called the exponential distributions family.

Two logistic regression models were developed, altering the definition of the response variable (dependent variable = 1), according to the following criteria:

- Group 2: those considered exposed to the risk of Burnout in terms of Emotional Exhaustion and in another dimension;
- Group 3: those considered exposed to the risk of Burnout in the three dimensions studied.

In the results, we discuss the significant variables in each model. For the development of the statistical tests, the software R was used, available for download at www.r-project.org.

4. Results and Discussion

Among the 424 questionnaires applied, five were discarded due to errors, lack of completion and incoherent responses. The sample consisted of 419 questionnaires. Some categorical variables were not answered. Therefore, the total number of some responses is lower than the sample number.

4.1 Respondents' Profile

The synthesis of the sample profile has been described below in Table 02.

Table 02
Frequency Of Reasons For Choosing The Hei

Choice of HEI		Frequency	Percentage
Reason			
1	For being closer to my home	123	29,4
2	For its score at the Ministry of Education	109	26,1
3	Because of the institution's "name"	101	24,2
4	Other	35	8,4
5	For being closer to my job	34	8,1
6	Due to the Student Guide	10	2,4
7	Because of the monthly fee	5	1,1
8	The course I wanted was not offered at the HEI or campus I liked	1	0,3
Total		**418**	**100,0**

The ENADE score (2) and the concept attributed to the HEI (3) accounted for 50.3% of the choices and were pointed out as factors that interfere in the choice of the HEI (Pires, Ott & Damacena, 2010). The distance (items 1 and 5) was highlighted, accounting for 37.8% in the choice of the HEI. Matsuura (2008) appointed the distance as a difficulty for the student. These variables accounted for 88.1% of the reasons for choosing the HEI.

The majority (79.0%) did not live with a fixed partner and 58.2% were female. Similar gender results were obtained by Leal, Miranda and Carmo (2011), Borges and Carlotto (2004), Schulke et al. (2011), Vasconcelos et al. (2012) and Tarnowski and Carlotto (2007), and marital status results by Larson (2011).

In the division of time between academic and professional lives, 81.4% reported working eight hours a day, characterizing the double journey, which for Bosqued (2008) can lead to the onset of chronic stress. As for the traineeship, 9.6% were trainees. The variable "only studies" was chosen by 6.92% and 2.15% declared not to work. Considering the fact that the subjects are final-year Accountancy students and that more than 90.0% are professionally active indicates the high employability in the accounting profession.

Of those who did not work, 64.7% were maintained by the families, the others received grants or government incentives. This condition does not reduce their attributions and demands of academic life. Caballero, Abello and Palacios (2007) point out the stress in the academic environment as a factor for the beginning of the illness process.

Of the final sample, 81.6% declared to be professionally qualified. As for the 18.4% who considered themselves unfit, considering the fact that they are final-year students about to graduate, the figures are considerable.

For 84.9%, this is the first degree; 15.1% declared to hold another degree. The low percentage of second degrees can be explained by the mean age (25.1 years) and minimum age of the sample (21 years), which suggests a small time lapse between high school and college entrance.

4.2 Statistics on changes and response variables

This step sought to measure the students' exposure levels, similar to Shiron (1989). In this study, a dummy variable was used, in that "0" indicates possibly unexposed and "1" possibly exposed students. Considering the three dimensions, 194 respondents (46.3%) reported changes in Emotional Exhaustion, 47 (11.2%) in Disbelief and 131 (31.4%) in Professional Effectiveness, as shown in Table 03.

Table 03
Frequency Of Changes In Burnout Dimensions

Change	Emotional exhaustion		Disbelief		Professional efficacy	
	Frequency	%	Frequency	%	Frequency	%
0	225	53,7	372	88,8	288	68,7
1	194	46,3	47	11,2	131	31,4
Total	**419**	**100,0**	**419**	**100,0**	**419**	**100,0**

Based on these answers, three groups of respondents were created to measure the degree of exposure to the disease (Reinhold, 2002), according to Table 04.

Table 04
Frequency Of Changes Per Group

Change	Grup 1		Grup 2		Grup 3	
	Frequency	%	Frequency	%	Frequency	%
0	140	33,4	352	84,0	402	95,0
1	279	66,6	67	16,0	17	4,0
Total	**419**	**100,0**	**419**	**100,0**	**419**	**100,0**

Group 1 included 279 students (66.6% of the sample) who reported changes in one of the three dimensions; in group 2, 67 students (16.0%) reported changes in Emotional Exhaustion and in another dimension; in group 3, 17 students (4.0%) reported with changes in the three dimensions. Statistically significant results were analyzed for groups 2 and 3, using logistic regression. Burnout results from the combination of several factors. A person can manifest symptoms in one dimension and overcome them more quickly than when he manifests symptoms in two or more dimensions. The frequencies and percentages for groups 2 and 3 were calculated for exposed and non-exposed students. In the analyses for those exposed, the percentages were considered in relation to the total responses for the two groups. The final column of the following tables includes the totals and percentages of the sum between exposed and non-exposed students.

4.2.1 Description of significant results for group 2

Group 2 combined students with changes in Emotional Exhaustion and in another dimension, varying between Disbelief and Professional Efficacy. Table 5 shows that 16.7% of those who work confirmed the findings by Dutra & Veloso (2010) regarding the problems of adapting to work and study. The pressures and academic charges pointed out by Caballero, Abello and Palacios, (2007) appear in the 10.5% who do not work and showed signs of exposure.

Table 05
Exposed And Not Exposed Per Current Occupation Group 2

Current occupationl	Not Exposed	Exposed	Total
Work/training	315 (83,3%)	63 (16,7%)	378 (90,9%)
Does not work	34 (89,5%)	4 (10,5%)	38 (9,1%)
Total	**349 (83,9%)**	**67 (16,1%)**	**416 (100,0%)**

Table 6 shows the working students by categories and the origin of the resources of those who do not. Of these, 52.8% of those exposed worked in the accounting area (16.0% in accounting firms, 14.3% in the accounting area of companies and 22.5% in external audit firms). Hernandes (2011) attributes the stress of the accounting professional to the complexity of the activities carried out, the large flow of information, the deadlines and the obligations inherent to their functions. The author asserts that the profession will be one of the most stressful in the future, compromising the quality of life and the health of the workers. No exposure was found among scholars who did not work at the time; however, 14.8% of those maintained by families reported exposure.

Table 06

Exposed And Not Exposed Per Job Category Group 2

Category		Not Exposed	Exposed	Total
Training/Work	Works at accounting firm	89 (84,0%)	17 (16,0%)	106 (25,5%)
	Other company categories in accounting	72 (86,0%)	12 (14,3%)	84 (20,2%)
	Accounting entrepreneur	2 (100,0%)	0 (0,0%)	2 (0,5%)
	Works at external audit firm	38 (77,5%)	11 (22,5%)	49 (11,8%)
	Other company categories in other areas	91 (84,3%)	17 (15,7%)	108 (26,0%)
	Others	23 (79,3%)	6 (20,7%)	29 (7,0%)
Does not work/only studies	Others	2 (100,0%)	0 (0,0%)	2 (0,5%)
	The family pays for the education	23 (85,2%)	4 (14,8%)	27 (6,5%)
	Grantee	9 (100,0%)	0 (0,0%)	9 (2,2%)
Total		**349 (83,9%)**	**67 (16,1%)**	**416 (100,0%)**

Professional skills and abilities need to be developed during the academic life (Pires, Ott & Damacena, 2010). This responsibility can cause pressure from HEIs and exacerbate students' level of exposure. In some cases, withdrawal from the course may occur, as pointed out by Sothe et al. (2012).

Table 7 shows the percentage of exposed and unexposed students in group 2, by HEI. The students at HEI C reported higher exposure percentages, 26.8%, followed by HEI E (19.2%), F (19.1%), D (18.4%), B (15.7%), A (14.9%) and G (6.5%).

The charge for efficiency, productivity and competitiveness in the academic scope can generate insecurity, anguish and low self-esteem. The sum of these elements can in many cases explain the high rates of exposure to Burnout found in universities.

Table 07

Exposed And Not Exposed Per Hei Group 2

Institution	Not Exposed	Exposed	Total
A	74 (85,1)	13 (15,0%)	87 (20,9%)
G	90 (93,8%)	6 (6,3%)	96 (23,1%)
B	43 (84,3%)	8 (15,7%)	51 (12,3%)
C	52 (73,2%)	19 (26,8%)	71 (17,1%)
E	42 (80,8%)	10 (19,2%)	52 (12,5%)
F	17 (810,0%)	4 (19,1%)	21 (5,1%)
D	31 (81,6%)	7 (18,4%)	38 (9,1%)
Total	**349 (83,9%)**	**67 (16,1%)**	**416 (100,0%)**

The feeling of professional incapacity demands attention (Borges & Carlotto, 2004). For this reason, 45.3% of the respondents deserve caution in reporting exposure to Burnout. The percentages of exposed students described in Table 08 indicate that this part of the sample may present problems of emotional exhaustion and professional effectiveness, which is why special care may be required.

Table 08
Exposed And Not Exposed Per Professional Training Group 2

Professional Training Profissional	Not Exposed	Exposed	Total
No	51 (67,1%)	25 (32,9%)	76 (18,3%)
Yes	298 (87,7%)	42 (12,4%)	340 (81,7%)
Total	**349 (83,9%)**	**67 (16,1%)**	**416 (100,0%)**

Next, the summarized results of the logistic regression model are presented, applying the stepwise selection method of variables, significance being set at 5%.

Table 09
Result Of Logistic Regression Model

Parameter	Categorya	Estimate	Standard Error	p-value
Intercept		-1,0559	0,1729	<,0001*
Institution category	**C**	0,4594	0,1607	0,0043
Professional training	**No**	0,6559	0,1503	<,0001

*Variables significant at 5% significance.

In this model, only the variables related to the teaching institution and professional training were significant. Next, the Odds Ratios are presented for each variable.

Table 10
Odds Ratio

Variables	Burnout		Odds Ratio
	Not Exposed	Exposed	
Institution category			
C	52 (73,24%)	19 (26,76%)	2,506 (1,135; 4,706)*
Others	297 (86,09%)	48 (13,91%)	1
Professional training			
No	51 (67,11%)	25 (32,89%)	3,713 (2,060; 6,694)*
Yes	298 (87,65%)	42 (12,35%)	1

*Variables significant at 5%.

The information in Table 10 reveals that:

- For the Institution variable: being a student at HEI C increases the chance of being exposed to Burnout by 2.506 times when compared to studying at the other HEI included in the research;
- For the Professional Training variable: not feeling able to practice the profession increases the chance of being exposed to Burnout by 3.713 times when compared to feeling able.

In addition, the Hosmer and Lemeshow (1980) test was applied, which indicated that the adjusted model is appropriate (the null hypothesis was not rejected, with p-values of 0.7674 and 0.9015, respectively).

4.2.2 Description of significant results for group 3

Group 3 combined students who reported changes in the three dimensions. Table 11 indicates that 4.0% of those working had exposure signs, which may be associated with internal factors of the work environment (Cooper & Marshall, 1978). The non-working group reported a higher percentage of exposure, about 5.3%.

Table 11
Exposed And Not Exposed Per Current Occupation Group 3

Current occupation	Not Exposed	Exposed	Total
Work/training	363 (96,0%)	15 (4,0%)	378 (90,9%)
Does not work	36 (94,7%)	2 (5,3%)	38 (9,1%)
Total	**399 (95,9%)**	**17 (4,1%)**	**416 (100,0%)**

Those who declared working were grouped into categories, intended to measure the level of exposure by sector of activity. Table 12 indicates that those who work in external audit firms have a higher level of exposure, 6.1%. Alberton and Beuren (2003) say that the high levels of stress in external auditors can be explained by the various skills and abilities required for the position.

Alberton and Beuren (2002) emphasize that auditors undergo periodic evaluations, which measure accounting, tax, corporate, auditing knowledge and fluency in English, as well as other attributes, such as flexibility, loyalty, professional ethics, relationship with corporate policy, appearance, behavior, motivation and people management. These requirements help to understand the repeated stress rates among external auditors in the three groups in this research.

Students who work in accounting firms (5.7%) are possibly exposed. Of those who work in the accounting area of other companies, 2.4% show signs of exposure. Accounting businessmen showed no symptoms of exposure. For those who did not work, whose families paid for their studies, the exposure amounted to 7.4%. Like in Group 2, no grantholders showed exposure to Burnout. These findings are shown in Table 12.

Leal, Miranda and Carmo (2011) and Matsuura (2008) found that accounting students working in the accounting area may be exposed to high levels of stress. The disputed selection processes, the high recruitment requirements and the demands of the companies, inherent to the responsibility of the accounting professional, help to explain the high levels of stress (Villela & Nascimento, 2003).

Table 12
Exposed And Not Exposed Per Job Category Group 3

Category		Not Exposed	Exposed	Total
Training/Work	Works at accounting firm	100 (94,3%)	6 (5,7%)	106 (25,5%)
	Other company categories in accounting	82 (97,6)	2 (2,4%)	84 (20,2%)
	Accounting entrepreneur	2 (100,0%)	0 (0,0%)	2 (0,5%)
	Works at external audit firm	46 (93,9%)	3 (6,1%)	49 (11,8%)
	Other company categories in other areas	106 (98,2%)	2 (1,9%)	108 (20,0%)
	Others	27 (93,1%)	2 (6,9%)	29 (7,0%)
Does not work/only studies	Others	2 (100,0%)	0 (0,0%)	2 (0,5%)
	The family pays for the education	25 (92,6%)	2 (7,4%)	27 (6,5%)
	Grantee	9 (100,0%)	0 (0,0%)	9 (2,2%)
Total		**399 (95,9%)**	**17 (4,1%)**	**416 (100,0%)**

Not everyone can cope with the high level often required (Marion, 2003). Table 13 indicates that HEI C students continue with the highest exposure rates, corresponding to 8.4%. Findings showed 7.9% of exposure at HEI D, 4.8 at F, 3.1% at G, 2.3% at A, 2.0% at B and 1.9% at E.

The cyclical result found in groups 2 and 3, in which HEI C students reported higher exposure rates to Burnout, continues to be explained by the HEI's requirements. In seeking to form qualified accountants who meet the demands of the world of work, some HEIs may require greater effort and dedication. This possible requirement may cause the findings by Carvalho, Silva and Holanda (2006), in which 44.0% of those graduated and active in the accounting area reported not having sufficient technical capacity to carry out their activities.

Regarding the responsibility of HEIs, Teodoro et al. (2009), Holland (2000) and Marion (2003) alert that it is not enough to contribute to the insertion of the professional in the job world, with the undergraduate degree. Competences and skills are needed to support the demands of organizations. In addition to these responsibilities, HEIs are expected to promote further development of skills and competences, raising the requirements and demands posed on their students.

Table 13
Exposed And Not Exposed Per Hei Group 3

Institution	Not Exposed	Exposed	Total
A	85 (97,7%)	2 (2,3%)	87 (20,9%)
G	93 (96,9%)	3 (3,1%)	96 (23,1%)
B	50 (98,0%)	1 (2,0%)	51 (12,3%)
C	65 (91,6%)	6 (8,5%)	71 (17,1%)
E	51 (98,1%)	1 (1,9%)	52 (12,5%)
F	20 (95,2%)	1 (4,8%)	21 (5,1%)
D	35 (92,1%)	3 (7,9%)	38 (9,1%)
Total	**399 (95,9%)**	**17 (4,1%)**	**416 (100,0%)**

Maslach, Jackson and Leiter (2010) suggest that poor achievement can explain changes in Professional Effectiveness. Table 14 indicates 11.8% who do not feel professionally qualified and showed signs of exposure, in addition to the 2.4% who feel they are fit to perform the function. These students reported changes in the three dimensions, and therefore deserve further attention.

Table 14
Exposed And Not Exposed Per Professional Training Group 3

Professional Training	Not Exposed	Exposed	Total
No	67 (88,2%)	9 (11,8%)	76 (18,3%)
Yes	332 (97,6%) (97,65%)	8 (2,4%)	340 (81,7%)
Total	**399 (95,9%)**	**17 (4,1%)**	**416 (100,0%)**

Table 15 summarizes the results of the logistic regression model, using the stepwise selection method of variables, significance being set at 5%.

Table 15
Result Of Logistic Regression Model

Parameter	Category	Estimate	Standard Error	p-valor
Intercept		-2,7138	0,2555	<,0001*
Institution category	**C / D**	0,6319	0,2561	0,0136*
Professional Trainingl	No	0,8790	0,2561	0,0006*

*Variables significant at 5%.

Table 16
Odds Ratio

Variables	Burnout		Odds Ratio
	Not Exposed	Exposed	
Institution category			
C / D	100 (91,74%)	9 (8,26%)	3,539 (1,297; 9,657)*
Others	299 (97,39%)	8 (2,61%)	1
Professional training			
No	67 (88,16%)	9 (11,84%)	5,801 (2,126; 15,832)*
Yes	332 (97,65%)	8 (2,35%)	1

*Variables significant at 5%.

The information in the above table reveals that:

- For the Institution variable: being a study at HEI's C and D increases the chance of being exposed to Burnout by 3.359 times when compared to studying at the other HEI's included in the research;
- For the Professional Training variable: not feeling apt to practice the profession increases the chance of being exposed to Burnout by 5.801 times when compared to feeling apt.

In addition, it is highlighted that the results of the Hosmer and Lemeshow (1980) test suggest that the adjusted model is appropriate (the null hypothesis was not rejected, p-values of 0.7812 and 0.6551, respectively).

5. Conclusions

Burnout results from chronic stress, which leads to change in the Emotional Exhaustion, Disbelief, and Professional Efficacy dimensions. In order to identify whether the prevalence and labor, sociodemographic and academic factors contributed significantly to the exposure to Burnout in final-year Accountancy students at seven HEIs in the city of São Paulo, the study was conducted with 419 students. Of these, 46.3% reported changes in Emotional Exhaustion, 11.2% in Disbelief and 31.3% in Professional Effectiveness.

In the two analyzed groups, the most significant variables to distinguish between those exposed and not exposed to the risk of Burnout were HEI and professional qualification. The research findings allowed us to answer the question and to confirm the hypothesis that there are significant differences between the groups of the sample exposed to Burnout, according to their work categories and the HEIs where they study.

Society and organizations require more than just a data verifier. Elaborating accounting and financial reports is a daunting task. The future accountant needs to translate, interpret information and adapt it with the efficiency and speed required for decision-making processes. This scenario can lead to work stress, evolving into Burnout.

HEI C and D students reported higher chances of exposure in both groups. The need to maintain or increase the ENADE grade and preserve the name of the HEI causes the institution to raise the requirements for the students. Some of the students considered themselves to be professionally incapable. Among those who considered themselves to be qualified, there were failures in Professional Effectiveness.

The findings suggest the need for preventive actions that may mitigate the identified symptoms. The quest for well-being, physical and mental health, improvements in working conditions, quality of life, among other attitudes, are essential actions to reduce the number of workers who gradually and silently fall ill.

The obtained results are limited to the sample studied. It is recommended that other stakeholders explore the theme at other HEIs in the same region or in other locations, with a view to deepening and analyzing, in a comparative and complementary way, the results obtained. Continuity in research will contribute to the early identification, prevention and, when appropriate, indication of treatments for the Burnout Syndrome.

References

Alberton, L., & Beuren, I. M. (2002). A formação comportamental de auditores contábeis independentes: um estudo multicaso - *Revista Eletrônica de Ciências Administrativas, 1*(2), pp. 1-15.

Back, C. M., Moser, A. M., & Amorim, C. (2009) Burnout e autoestima em estudantes de direito, IX Congresso Nacional de Educação *e o Encontro Sul Brasileiro de Psicopedagogia.* Curitiba, Paraná, Brasil, 3.

Borges, A. M. B., & Carlotto, M.S. (2004). Síndrome de Burnout e fatores de estresse em estudantes de um curso técnico de enfermagem. *Aletheia*, 19, pp. 45-56. Recuperado em 20 de junho, 2016, de http://pepsic.bvsalud.org/scielo.php?script=sci_arttext&pid=S1413-03942004000100005&lng=pt&tlng=pt.

Borges, F. J., Miranda, B. S., & Casado, T. (2010) Desenvolvimento da carreira: Trabalho, família e outras dimensões do projeto de vida da pessoa. In: J.S. Dutra (Org.), *Gestão de carreiras na empresa contemporânea,* pp. 172-189. São Paulo: Atlas.

Bosqued, M. (2008). *Quemados el síndrome de Burnout: Que és y como superarlo.* Barcelona: Paidós.

Caballero C. C., Abello, R, & Palacios S. J. (2007). Relación del burnout y el rendimiento académico con la satisfacción frente a los estudios en estudiantes universitarios. *Avances en Psicología Latinoamericana, 25(2), pp*. 98-111.

Camargo, R. G., & Silva, S. M. M. (2006). Aprendizagem de adultos e pensamento crítico nos cursos de Ciências Contábeis. In: Peleias, I. R. (Org). Didática do ensino da contabilidade – aplicável a outros cursos superiores. São Paulo, Saraiva.

Carlotto, M. S., Nakamura, A. P., & Câmara, S. G. (2006). Síndrome de Burnout em estudantes universitários da área da saúde. *Psico, 37*(1), pp. 57-62.

Carlotto, M. S., & Câmara, S. G. (2006). Características psicométricas do Maslach Burnout Inventory – Student Survey (MBI_SS) em estudantes universitários brasileiros. *PSICO-USF*. *11*(2), pp. 167-173.

Carlotto, M. S. & Câmara, S. G. (2008). Preditores da Síndrome de Burnout em estudantes universitários. *Pensamiento Psicológico*, **Cali.***4*(10), pp. 101-109.

Carlotto, M. S., Câmara, S. G., Otto, F. & Kauffmann, P. (2009). Síndrome de Burnout e coping em estudantes de Psicologia. *Boletim de Psicologia*, *59*(131), pp. 167-178.

Carvalho, J. R. M., Silva, M., & Holanda, F. M. A. (2006). Perspectivas dos formandos do curso de ciências contábeis em relação ao mercado de trabalho de uma IES pública no estado do Rio Grande do Norte. *Encontro Nacional De Pós-Graduação Em Administração.* Salvador, Bahia, Brasil. 30. Recuperado em 10 novembro, 2016 de http://www.anpad.org.br/enanpad/2006/dwn/enanpad2006-epqb-1220.pdf

Casserley,T., & Megginson, D. (2009). *Learning from Burnout.* Oxford: Elsevier.

Cooper, C. L., & Marshall, J. (1978). *Sources of managerial and collar e stress.* New York: Wiley.

Dutra, J. S., & Veloso, E. F. R. (2010). Evolução do conceito de carreira e sua aplicação para a organização e para as pessoas. In: J. S. Dutra (Org.), *Gestão de carreiras na empresa contemporânea,* 1, pp. 3-39. São Paulo: Atlas.

Ferreira, M. A. A. (2010). Orientação profissional. In: J. S. Dutra (Org.). *Gestão de carreiras na empresa contemporânea,* pp. 155-171, São Paulo: Atlas.

França, A. C. L. & Rodrigues, A. V. (2012). *Stress e trabalho uma abordagem psicossomática*, (4ª ed.). São Paulo: Atlas.

Freudenberger, H. J. (1975). The staff burn-out syndrome in alternative institutions, *psychotherapy: theory, research and practice*, *12*(1), pp. 73-82. doi:10.1037/h0086411

Hernandes, A. (2011). O estresse e o profissional da contabilidade. *Marketing contábil*. Recuperado em 10 novembro, 2016 de http://www.andersonhernandes.com.br/2011/07/02/o-estresse-e-o-profissional-contabi//

Holland, C. B. (2000). A profissão de contador na atualidade, e sugestões para o seu futuro. *Revista da Associação de Executivos de Finanças, Administração e Contabilidade.* Recuperado em 10 novembro, 2016 de www.aicpa.org/edu/corecomp.htm

Hosmer, D. W. & Lemeshow, S (1980). Goodness-of-fit tests for the multiple logistics regression model. Communications in statistics: Theory and methods, New York., *9*(10), pp. 1043-1069.

Kalbers, L. P.& Forgaty, T. J. (2005). Antecedents to Internal Auditor BURNOUT. *Journal of Managerial Issues*; *1*(17) pp. 101.

Larson, L. L. (2001). Gender differences in internal auditor job Burnout. *Internal Auditing*; *26*(1) pp.11.

Law, D. W. (2010). A Measure of Burnout for Business Students. *Journal of Education for Business* 85, pp.195-202. doi:10.1080/08832320903218133

Leal, E. A., Miranda, G. J. & Carmo, C. R. S. (2011). Teoria da autodeterminação: uma análise da motivação dos estudantes do Curso de Ciências Contábeis. *Revista Contabilidade & Finanças - USP*, *24*(62), pp.162-173.

Marion, J. C. (2003). Preparando-se para a Profissão do Futuro. Recuperado em 10 novembro, 2016 de http://www.classecontabil.com.br/artigos/ver/134

Maroco, J. & Tecedeiro, M. (2009). Inventário de Burnout de maslach para estudantes portugueses. *Psicologia, Saúde e Doenças*. *10*(2), pp. 227-236.

Martins, H.T. (2010). *Gestão de Carreiras na era do conhecimento: Abordagem conceitual e resultados de pesquisas***.** Rio de Janeiro: Qualitymark.

Martínez, I. M. M., Silva, A.L., Pinto, A.M., Soria, M.S. & Schuller, S. (2002). Burnout en estudiantes universitarios de España y Portugal un estúdio transcultural. *Ansiedad y estrés*, 8, pp. 13-23.

Martínez, I. M. M., & Pinto, A. M. (2005). Burnout en estudiantes universitários de España y Portugal y su relación com variables académicas. *Aletheia*, 21, pp. 21-30.

Maslach, C.; Jackson, S. E. & Leiter, M. P. (2010). *MBI maslach Burnout inventory, manual.* (3ª ed.) Palo Alto, CA.

Matsuura, A. A. (2008). *Motivações e dificuldades de estudantes do curso de ciências contábeis no período noturno da cidade de São Paulo.* Fundação Escola de Comércio Álvares Penteado - FECAP, São Paulo, SP, Brasil.

Mccullagh, P. Nelder, J. A. (1989). Generalized Linear Models. 2nd ed. London: Chapman and Hall/CRC.

Megginson, L. C., Mosley, D. C., & Pietri P. H. Jr., (1986). *Administração conceitos e aplicações.* São Paulo: Harper & Row do Brasil.

Monte, P. R. G. (2005). *El síndrome de quemarse por el trabajo Burnout.* Madrid: Ediciones Pirámide.

Nelder, J. A., & Wedderburn, R. W. N. (1972). Generalized linear models. *Journal of the Royal Statistical Society*, [S.I], *135*(3), pp. 370-384. doi:10.2307/2344614

Nossa, V. (1999). A necessidade de profesores qualificados e atualizados para o ensino da Contabilidade. Revista de Contabilidade do CRC-SP. São Paulo: Conselho Regional de Contabilidade, 9.

Nunnaly, Jc C., & Bernstein, I. H. (1994). Psychometric Teory. 3 ed. New York: McGraw-Hill.

Peleias, I. R., Petrucci, V. B. C., Garcia, M. N., & Silva, D. (2008). Pesquisa sobre a percepção dos alunos do 1º. Ano de Ciências Contábeis na cidade de São Paulo em relação às dificuldades por eles percebidas no período noturno. *Revista Universo Contábil, 4*(1), pp. 81-94.

Pereira, A.M.T.B. Jiménez-Moreno, B., Kurowski, C.M., Amorim, C.A., Cartollo, R.S., Garrosa, E.S. & González, J.L. (2010). *Burnout: Quando o trabalho ameaça o bem estar do trabalhador.* (4º ed.) São Paulo: Casa do Psicólogo.

Pires, C. B., Ott, E., & Damacena, C. (2010). A formação do Contador e a demanda do mercado de trabalho na Região Metropolitana de Porto Alegre (RS). BASE - Revista de Administração e Contabilidade da UNISINOS, 7(4), pp. 315-327. doi:10.4013/base.2010.74.05

Reinhold, H. H. (2002). O Burnout. In: M. Lipp, (Org.), *Stress do professor.* (pp. 63-80). Campinas: Papirus.

Schaufeli, W. B., Marínez, I. M., Pinto, A. M., Salanova, M. & Bakker, A. B. (2002). Burnout and engagement in university students. *A Cross National Study*, *33* (5), pp.464-481.

Shiron, A. (1989). Burnout in work organizations. In *Cooper, C.L. Robertson, I. International Review of Industrial and Organizational Psychology*. New York: Wiley & Sons, pp. 25-48.

Shulke, A.P., Tarouco, A.M., Koetz, A., Ivana, A & Carlotto, M.S. (2011). A Síndrome de BURNOUT em Estagiários de Fisioterapia. *Revista Diversitas – Perspectivas en Psicologia, 7*(1), pp. 167-177.

Silva, R. M. P. (2008). Percepção de formandos em ciências contábeis sobre sua preparação para o ingresso no mercado de trabalho: um estudo no âmbito do Distrito Federal. Dissertação de mestrado, *Universidade de Brasília,* Brasília, Distrito Federal, Brasil.

Sothe, A., Bieger, E.I., Hein, N.S., Domingues, M.J.C.S. (2012). Satisfação e perspectiva profissionais dos acadêmicos dos cursos de Administração e de Ciências Contábeis de uma Instituição de ensino de Santa Catarina. *RBC-Revista Brasileira de Contabilidade***,** 196, pp. 53-65.

Sweeney, J. T. & Summers, S. L. (2002). The effect of the busy season workload on public accountants' job Burnout. *Behavioral Research in Accounting*. Sarasota. (14) pp. 223-245. doi:10.2308/bria.2002.14.1.223

Tarnowski, M., & Carlotto, M. S. (2007). Síndrome de Burnout em estudantes de Psicologia, *Temas em Psicologia,* Porto Alegre, Rio Grande do Sul, Brasil. *15*(2) pp. 173-180.

Teodoro, A. F. O, Teodoro, J.C., Ribeiro Filho, J.F. & Cunha, S.A. (2009). Empregabilidade e (in)formação: Um estudo sobre os fatores que impactam as atividades dos contadores no município de Recife – *Pernambuco, Congresso Virtual Brasileiro de Administração, 6.* Recuperado em 10 novembro, 2016 de http://www.convibra.com.br/2009/artigos/138_0

Vasconcelos, R. P., Castro, C.A., Moura Neto, A.R., Rocha, S.G., Barros, A.R.C. & Abdon, A.P.V. (2012) A ocorrência da síndrome de Burnout nos acadêmicos do último ano do curso de fisioterapia. *Revista Fisioter S fun*, Fortaleza. Ceará, Brasil, *1*(1), pp. 42-46.

Villela, L. E., & Nascimento, L. M. F. (2003). Competências pós-industriais exigidas pelas empresas a estagiários e recém formados, *Encontro Nacional Da Associação Nacional de Programas de Pós-Graduação em Administração (*ANPAD), Atibaia. Recuperado em 10 novembro, 2016 de www.anpad.org.br/diversos/trabalhos/EnANPAD/enanpad_2003/GRT/2003_GRT1662.pdf