

The influence of self-esteem and the advisee-advisor relationship on symptoms of the Burnout Syndrome: evidence from graduate Accounting programs in Brazil

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Abstract

Objective: This study's objective was to analyze the influence of self-esteem and the advisee-advisor relationship on the onset of symptoms of the Burnout Syndrome among students attending graduate Accounting programs in Brazil.

Method: This descriptive study with a quantitative approach was developed as a survey. The instruments used included: Rosenberg Self-Esteem Scale (1965), the MBI-HSS to verify the existence of symptoms of the Burnout Syndrome, and the scale developed by Silva and Vieira (2015) to identify the students' perceptions regarding a good advisee-advisor relationship. The population comprised Master's and doctoral students attending graduate Accounting programs in Brazil. The final sample was composed of 141 valid responses. Data analysis included descriptive analysis, factor analysis, and Structural Equations Modeling to test the hypotheses.

Results: The results indicate a negative influence of self-esteem on symptoms of the Burnout Syndrome. Self-esteem is relevant when dealing with the adversities imposed by a graduate program. Additionally, advisor's accessibility was found to negatively and significantly influence the perceived low efficacy, while good advisee-advisor relationships influence the Exhaustion dimension, suggesting that having a good relationship with advisors prevents the development of symptoms of the Burnout syndrome.

Contributions: This study's contributions include an overview of the perceptions of students regarding their level of self-esteem, advisee-advisor relationship, and symptoms of the Burnout syndrome, all subjects seldom addressed in graduate Accounting programs at a national level. The results also show the importance of promoting good self-esteem in the context of graduate programs to prevent low efficacy, exhaustion, and cynicism.

Keywords: Burnout Syndrome. Self Concept. Advisee-advisor relationship. Education, Graduate. Accounting.

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1. Introduction

Universities play an essential role in human development. Their nature is marked by the dual role of training new generations and producing knowledge (Franco, Longhi& Ramos, 2009). For an individual entering a graduate program, the learning process can be significant in terms of academic training and enable a greater understanding of learning based on one's experiences (Lima & Silva, 2017).

The constant exercise of scrutiny, which is supported by research (Bispo& Santos Junior, 2014) in which discovery occurs as a social institution, and knowledge is guided by need and logic (Pimenta&Anastasiou, 2002), is a conducive habitat to unleashing the strategic power of scientific research (Franco *et al.*, 2009). Considering that graduate programs' primary product is research, the volume of studies and respective quality become the leading indicators of performance, both for graduate programs and faculty members and students (Cadez, Dimovski& Groff (2017). Consequently, students are faced with the need to produce research and meet academic expectations, which can become stressors (Voltarelli, 2002). Studies report that graduate students are under constant pressure, having to reconcile the researcher role with their personal activities and deadlines (Duque, Brondani& Luna, 2005; Souza *et al.*, 2010).

Research is an activity somewhat exhausting, which allied with pressure imposed by graduate programs and advisors, can make the environment of graduate programs favor the development of the Burnout syndrome (Benevides-Pereira, 2002; Codo, 2002; López, Boluda&Sanden, 2012). However, the literature reports little evidence regarding Burnout syndrome symptoms in the context of graduate programs (Hish, Nagy, Fang, Kelley, Nicchitta, Dzirasa& Rosenthal, 2019).

Burnout syndrome is depressive, in which individuals affected by this disorder feel a lack of motivation and energy and experience physical and emotional exhaustion; thus, lacking the conditions or motivation to perform tasks. The Burnout syndrome development is conditioned to demographic variables, personality traits, and strategies used to cope with difficulties and organizational/professional factors (Kupcewicz&Jozwik, 2020).

Another aspect related to potential fatigue within this academic context is the students' relationship with their advisors. The increased number of graduate programs added, to the already many duties of faculty members, the advisor role (Leite Filho & Martins, 2006). This is a sensitive activity because, in addition to helping students to find a research topic, advisors are required to produce research, meet productivity goals, and establish relationships that surpass that of advisee/advisor, including respect and admiration (Brown & Adkins, 1998; Silva & Vieira, 2015). In some cases, advisors do not have the ability or maturity required, or even good interpersonal skills, which negatively influence the relationship established with advisees (Goldberg, 1980; Silva & Vieira, 2015).

Self-esteem also plays a considerable role in predicting favorable results, with implications for occupational success, interpersonal relationships, and academic performance (Trzesniewski, Donnellan & Robins, 2003). Additionally, the literature indicates a relationship between self-esteem and Burnout syndrome (Masclat&Mineure, 1999).

However, studies addressing Burnout syndrome among graduate students have not achieved a consolidated theory (Silva & Vieira, 2015), including the relationship between self-esteem and Burnout syndrome. Therefore, the following question emerged: **What is the influence of self-esteem and the advisee-advisor relationship on burnout syndrome symptoms among students attending graduate Accounting programs in Brazil?** To answer this question, this study's objective was to analyze the influence of self-esteem and the relationship between advisee and advisor on Burnout syndrome symptoms among students attending graduate Accounting programs in Brazil.

The possibility to provide a theoretical contribution to understanding better how the advisee-advisor relationship is related to the Burnout Syndrome within the field of accounting training justifies this study. Many models and theories are suggested to describe the complex construction of stress throughout decades, including Burnout Syndrome symptoms (Hish, *et al.*, 2019). However, the application of the relationship between Burnout, advisee-advisor relationship, and self-esteem constitutes a gap that requires further research. In practical terms, this study can contribute to graduate programs by envisioning measures intended to promote students' well-being and health and a healthy relationship between advisees and advisors.

2. Theoretical framework

2.1 Burnout syndrome, self-esteem, and advisee-advisor relationship

Burnout is a construct that describes a psychological state that results from inefficient strategies to deal with lasting stress at work. However, even after more than 25 years of clinical and scientific work, there is no global definition of Burnout (Ekstedt & Fagerberg, 2005). Burnout refers to mental depletion, similar to a fire that extinguishes or a battery that runs out (López *et al.*, 2012). The expression is used as a definition for a state in which an individual reaches his/her limit and, for lacking energy, can no longer perform physically or mentally (Benevides-Pereira, 2002).

In 1969, this term was used to propose "a new organizational structure to contain the psychological phenomenon affecting helping workers" (Benevides-Pereira, 2002, p. 21). However, the studies addressing the Burnout Syndrome gained greater prominence with the papers by Freudenberg (1975).

Individuals affected by Burnout Syndrome experience a lack of energy as a response to the stress faced in the workplace (Zuluaga & Moreno, 2012). Individuals may also experience emotional exhaustion, depersonalization and low professional achievement (Fuente, San Luis, Lozano, Vargas, García & Emilia, 2014).

This syndrome is cumulative and develops gradually. It appears at different levels, and the following symptoms stand out: irritation, restlessness, frustration, and exhaustion (Mallmann, Palazzo, Carlotto & de Castro Aerts, 2009). The symptoms may progress from sporadic to permanent and favor the onset of physical diseases and symptoms.

It is "a syndrome through which workers lose the meaning of their relationship with their jobs [...] it primarily affects professionals from the education and health fields when directly dealing with users" (Codo, 2002, p. 238). Burnout is a prolonged manifestation of chronic, emotional, or interpersonal stressors (Maslach 1976; Schuster, Dias & Battistella, 2015), and syndrome can be defined according to three dimensions, as presented in Table 1.

Table 1

Dimensions of the Burnout Syndrome

Dimensions	Concept
Efficacy at work	It refers to an individual's expectations toward work, including expectations regarding ongoing accomplishments at work.
Exhaustion	It is associated with excessive workload, extreme depletion, and fatigue, resulting from prolonged involvement with demanding tasks.
Cynicism	It concerns an individual's indifferent and disengaged attitude toward work, lack of enthusiasm, low energy, and decreased professional efficacy.

Source: Schuster *et al.* (2015)

Many factors may lead to the onset of Burnout Syndrome. Initially, it was believed that it only affected individuals managing people, such as in the health, education, and social work fields (Maslach, 1976; Silva & Vieira, 2015). However, studies report it may occur in parents and children's relationships and among students (Maslach 1976; Silva & Vieira, 2015). College students are constantly under pressure to meet academic requirements, making them more prone to experience emotional exhaustion (Li *et al.*, 2018).

Self-esteem has been the object of study among workers, students, and faculty members. High levels of self-esteem were found to influence lower levels of Burnout Syndrome symptoms (Leroy-Frémont; Desrumaux&Moundjiegout, 2014; Kang; Twigg&Hertzman, 2010). Hence, low self-esteem may be considered a predictor of Burnout (Johnson *et al.*, 2020).

Other studies report a relationship between self-esteem and other aspects. High self-esteem during college education may impact college students' professional characteristics, among which: high salaries, high levels of engagement, job satisfaction, and low levels of exhaustion. On the other hand, low self-esteem during college studies predicted unemployment, exhaustion, cynicism, low levels of achievement at work, and low job satisfaction (Salmela-Aro&Nurmi, 2007).

Self-esteem can also affect performance because more self-assured and capable individuals perform better academically (Polese, Bortoluzzi& Antonelli, 2019; Li *et al.*, 2018). Unmotivated and disinterested students (low self-esteem) may experience impaired learning and present inferior performances (Alves, 2009; Polese *et al.*, 2019), a factor that may lead to Burnout Syndrome.

Note that the literature reports a limiting factor concerning self-esteem from a 'cause x effect' perspective. Some studies state that self-esteem is a predictor (Johnson *et al.*, 2020; Leroy-Frémont; Desrumaux&Moundjiegout, 2014; Kang; Twigg&Hertzman, 2010), while other studies argue that self-esteem is an effect (Enache, 2013). The first perspective was adopted in this study.

In addition to self-esteem, evidence shows that work demands may also trigger symptoms (Jodas& Haddad, 2009; Moreira, Brito, Obregon, Ribas&Lopes, 2017). Jodas and Haddad (2009) highlight that activities demanding more time than an individual has available may favor the onset of Burnout Syndrome. Moreira, *et al.* (2017) note that educators and their relationships with work may trigger the syndrome due to differences from what is expected and accomplished in a graduate program context. These aspects are related to advisors who are the ones supervising the activities of graduate students.

Students attending graduate programs. i.e., programs that award advanced academic degrees impose demands that can become stressors. Students are expected to develop the researcher role, exclusively dedicate themselves to academic production, and publish papers in high-level journals, often without any financial support. When students failed to meet expectations, they may become frustrated and experience mental and emotional exhaustion as a result (Voltarelli, 2002).

Studies addressing this syndrome among students suggest it may develop during academic life and perpetuate throughout life (Schaufeli, Salanova, González-Romá&Bakker, 2002; Silva & Vieira, 2015). The fact an individual has to reconcile many activities during academic life, doubts regarding professional prospects, and the need to deal with deadlines may trigger the syndrome (Duque, Brondani& Luna, 2005; Souza, Trigueiro, Almeida & Oliveira, 2010).

With the growth of scientific production in the Accounting field, the offering of graduate programs grew as well. Consequently, the production of papers, theses, monographs, and dissertations increased (Leite Filho & Martins, 2006). Given this context, "[...] many professors spontaneously, or forcibly, aggregate the advisor role to their teaching duties" (Martins, 2009; Leite Filho & Martins, 2006).

Advising graduate students is a sensitive task (Brown & Adkins, 1998; Silva & Vieira, 2015) because it goes beyond the search for a research topic. It involves research, productivity, meetings to clarify doubts, and establishing a relationship of respect and admiration. The quality of the relationship established between a student and his/her advisor is one of the primary aspects related to the completion of a graduate program (Blanchard & Haccoun, 2019). The knowledge acquired when working on a dissertation or thesis is a process that builds on a mutual relationship between advisee and advisor (Machado, 2002). Advisors need to be competent to support the students' research and steer them toward knowledge and personal and intellectual development (Silva & Vieira, 2015).

2.2 Hypotheses formulation

First, it is believed that low self-esteem negatively influences the development of Burnout Syndrome. Self-esteem is an assessment of one's worth and the social relationships one established, which may be negative or positive depending on certain behaviors (Rosenberg, 1965; Sedikides; Rudich; Gregg; Kumashiro & Rusbult, 2004; Wagner, Lüdtke; Jonkmann & Trautwein, 2013). One may have lower or higher levels of self-esteem (Silva & Vieira, 2015). Hence, it may comprise personal satisfaction, self-depreciation, self-appreciation, and feelings of failure, among others (Avanci, Assis, Santos & Oliveira, 2007; Poleseet *al.*, 2019).

Self-esteem is considered unstable. There may be ups and downs throughout life depending on an individual's experiences (Mosquera & Stobäus, 2006; Poleseet *al.*, 2019). There are three levels of self-esteem: low, moderate, and high. Low self-esteem is characterized by feelings of incompetence, maladjustment, and lack of motivation when facing challenges; moderate self-esteem is inconsistent, oscillating between feelings of adequacy and inadequacy; while individuals with high self-esteem feel competent and confident (Poleseet *al.*, 2019; Rosenberg, 1965).

In 1965, Rosenberg conducted a study to address self-esteem, *Society and the Adolescent Self-Image*, which addressed how self-esteem was distributed among groups and the influences an individual receives depending on the group s/he belongs to (Rosenberg, 1965). The Rosenberg Self-Esteem Scale (RSES), developed in this study is one of the instruments most frequently used to assess global self-esteem (Romano, Negreiros & Martins, 2007).

Given constant changes, individuals are required to develop sufficient self-esteem to deal with the adversities to which we are all subjected; thus, it is a factor determining success or failure considering that self-esteem is essential to building self-confidence (Branden, 2001). Therefore, the first hypothesis states that:

H1: High self-esteem negatively influences Burnout Syndrome.

The symptoms of Burnout Syndrome were separated to facilitate interpretation of results. Hence:

H1_A: High self-esteem negatively influences Low Efficacy.

H1_B: High self-esteem negatively influences Exhaustion.

H1_C: High self-esteem negatively influences Cynicism.

Therefore, high self-esteem favors lower levels of Burnout Syndrome symptoms, while low self-esteem favors higher levels of Burnout Syndrome symptoms.

In addition to self-esteem, academic stressors may predict Burnout Syndrome (Hish *et al.*, 2019). Another factor that is believed to influence the onset of this syndrome is students' relationship with their advisors; advisors are the guiders of graduate students (Silva & Vieira, 2015).

However, in some instances, this relationship becomes inappropriate if advisors forget or ignore their students' limitations, and for this reason, orientation may lose intensity and quality (Piccinin, 2003). In this sense, Frame and Allen (2002) point out that a successful relationship between advisee-advisor depends on the advisor's accessibility. The support of advisors is critical for students achieving success in higher education studies (Blanchard & Haccoun, 2019).

Dysfunctional relationships involving aspects ranging from an inadequate frequency of meetings to mistreatment are frequently associated with burnout among doctoral students (Hishet *al.*, 2019). Additionally, studies report that dropouts from graduate programs may be linked to advisees experiencing emotional problems and a feeling of helplessness (Carvalho, 1994; Luna, 1983; Sanches, 1992). Given the previous discussion, it is believed that having an accessible advisor may decrease Burnout Syndrome symptoms. Hence, the second hypothesis states that:

H2: Accessible advisors negatively influence Burnout Syndrome

Similar to hypothesis 1, the symptoms were separated to facilitate the interpretation of results. Hence, we have:

H2A: Accessible advisors negatively influence Efficacy.

H2B: Accessible advisors negatively influence Exhaustion.

H2C: Accessible advisors negatively influence Cynicism.

Therefore, accessible advisors lead to lower levels of Burnout Syndrome symptoms while less accessible advisors lead to higher levels of Burnout Syndrome symptoms.

In addition to accessibility, Severino (2009) states that joint work should be enriching and efficacious for both parties, while advisees should neither feel abandoned nor suffocated by advisors. The relationship with one's advisor is another aspect associated with Burnout symptoms (Janikova & Buzgova, 2017; Turnipseed, 1994). From the advisees' perspective, an advisor is a guider (Silva & Vieira, 2015). Both parties should be aware that this is a professional relationship in which knowledge is exchanged (Severino, 2009).

Severino (2009) notes that this process should be free from any form of oppression or submission, benefit both parties, and allow for reciprocal growth and teamwork. Kovach Clark, Murdock, and Koetting (2009) report that having strong support from advisors was negatively related to Burnout among students enrolled in a counseling psychology program.

Therefore, we expect that having a good relationship with advisors negatively influences Burnout Syndrome symptoms. Hence, the following hypothesis is proposed:

H3: Having a good relationship with advisors negatively influences Burnout Syndrome symptoms.

The symptoms were also separated for hypothesis 3. Hence we have:

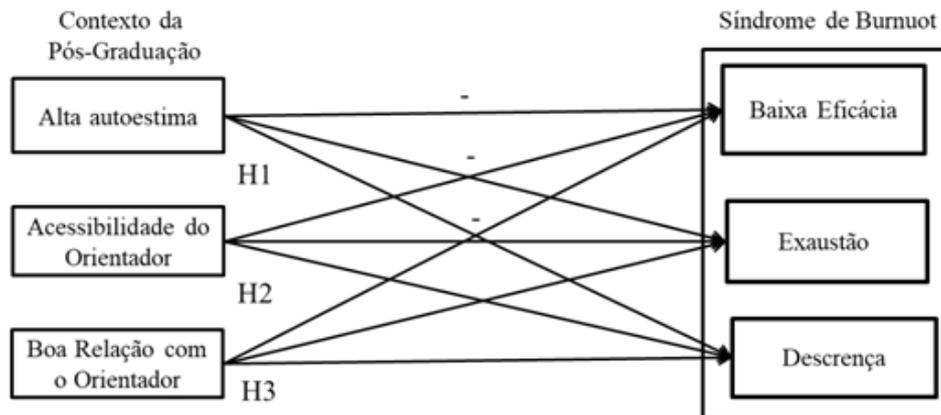
H3A: A good relationship with advisors negatively influences Low Efficacy

H3B: A good relationship with advisors negatively influences Exhaustion

H3C: A good relationship with advisors negatively influences Cynicism.

Hence, a high-quality relationship established between advisee and advisor influences lower levels of Burnout Syndrome symptoms, while low-quality relationships influence higher levels of Burnout Syndrome symptoms.

With the hypotheses established, this study’s theoretical model is presented in Figure 1.



Translation: Graduate context: Self-esteem, Advisors’ accessibility, Good advisee-advisor relationship. Burnout Syndrome: Low Efficacy, Exhaustion and Cynicism

Figure 1. Theoretical model

After establishing this study’s theoretical model, we began the methodological procedures addressing the sample, instrument, and analysis techniques.

3. Methodological Procedures

This descriptive study with a quantitative approach was developed as a survey. Its objective was to analyze the influence of self-esteem, accessibility, and good advisee-advisor relationship on the onset of Burnout Syndrome symptoms among graduate Accounting students in Brazil. The study population is composed of Master’s and doctoral students attending Accounting Sciences programs.

The electronic questionnaire was sent to 27 coordinators of graduate programs, who were asked to disseminate it to students. The questionnaire was also sent to emails of the authors’ lists of contacts. The statistical power of the sample size was calculated based on the predictor variables concerning the dependent variables. The average effect size, equal to 0.15, sample power of $1-\beta=0.8$, and level of significance, $\alpha=0.05$ (Faul, Erdfelder, Buchner, & Lang, 2009) were obtained using G*Power. Data were collected between October 2018 and June 2019; a total of 141 valid responses were obtained.

The questionnaire was divided into four sections. The first comprised socioeconomic questions intended to describe the respondents’ profile. The second presented the MBI-HSS version adapted by Peleias, Guimarães, Chan and Carlotto (2017). It was used to analyze the existence of Burnout Syndrome signs (Monte, 2005). This instrument comprises 15 items distributed in three dimensions: Efficacy at work – six questions; Emotional Exhaustion – five questions; and Cynicism – four questions. After data were collected, the scores of the questions concerning Efficacy at work were reversed to represent ‘Low Efficacy’, aligning them with the remaining scale’s constructs of Burnout Syndrome for later analysis.

The third section refers to the analysis of self-esteem, and the Brazilian version of the Rosenberg Self-Esteem Scale, translated from *Society and the Adolescent Self-Image*, was used. This is a 10-item instrument (Rosenberg, 1965) with five questions concerning “high self-esteem” and five “Low self-esteem”. The questions are rated on a 7-point Likert in which 1 corresponds to “totally disagree” and 7 “totally agree”. The scores of the questions concerning ‘Low self-esteem’ were reversed. The total score ranged from 10 to 70 points, in which scores close to 10 represent low self-esteem and close to 70 represent high self-esteem.

The fourth and last section addresses the advisee-advisor relationship from the perspective of

“advisor’s accessibility” and “good advisee-advisor relationship”. The questionnaire developed by Silva and Vieira (2015) was used. All the questions, except for Rosenberg Self-Esteem Scale, were rated on a 7-point Likert scale, ranging from 1-Never; 2-Rarely; 3-Sometimes; 4-Half of the time only; 5-Many times; 6-Almost always; and 7-Always.

Descriptive statistics were used to characterize the respondents and their answers. The hypotheses were tested with the Structural Equations Modeling technique, using partial least squares, through Smart PLS 3. Before the Structural Equations Modeling was carried out, the validity and reliability of the measurement model were verified according to Hair Jr *et al.* (2014): Average Variance Extracted (AVE) and internal consistency using Cronbach’s alpha (CA) and Composite Reliability (CR) (Hair Jr, Hult, Ringle & Sarstedt, 2016; Ringle, Silva & Bido, 2014).

The Structural Equations Modeling technique involves the simultaneous assessment of multiple variables and their relationships (Hair Jr *et al.*, 2016; Ringle *et al.*, 2014). The correlations between the constructs and respective variables were calculated, and then simultaneous linear regressions were performed between the constructs (Hair Jr *et al.*, 2016; Ringle *et al.*, 2014). Boot Strapping (Hair Jr *et al.*, 2016; Ringle *et al.*, 2014) was used to test the hypotheses and verify the significance of the relationships (p-value) between the model’s variables.

4. Analysis and Presentation of Results

4.1 Respondents’ characterization

First, a profile of the survey’s respondents was outlined. Of the 144 questionnaires returned, three were disregarded for not being complete. Hence, the final sample comprised 141 respondents. Most were women (57.4%) aged between 20 and 29 (51.77%). Additionally, the ages 24 and 25 predominated, indicating a small gap between undergraduate studies and the graduate program. Of the 141 students, 51.8% were not in a stable union, and 79.4% did not have children. Most attended a public university (94.3%), and 60.3% were Master’s students.

Location was the most relevant factor when choosing a teaching institution (52.5%), followed by public university (48.9%). Both factors are relevant because a graduate program’s costs are usually high and may increase if students have to move their residence. Being a renowned institution was also relevant for 43.3% of the participants, while the institution’s name and tradition were less important factors, totaling 22%.

4.2 Descriptive Statistics

After characterizing the respondents, their perceptions were measured regarding self-esteem, accessibility, relationship with the advisor, and level of exposure to Burnout Syndrome considering its three dimensions. Table 2 presents the descriptive statistics concerning self-esteem, accessibility, and relationship with the advisor.

Table 2

Descriptive Statistics of Self-Esteem

	Frequency of responses						
	Self-esteem						
	1	2	3	4	5	6	7
AUT5 –On the whole, I am satisfied with myself.	4,96%	4,96%	9,22%	23,40%	13,48%	31,91%	12,06%
AUT6 –At times I think I am no good at all.	4,26%	6,38%	18,44%	8,51%	27,66%	16,31%	18,44%
AUT1 –I feel that I have several good qualities.	0,00%	5,67%	12,06%	12,06%	34,75%	21,99%	13,48%
AUT2 –I can do things as well as most other people.	0,00%	2,13%	12,77%	10,64%	22,70%	32,62%	19,15%
AUT7 –I feel I do not have much to be proud of.	19,15%	30,50%	23,40%	7,80%	9,93%	7,09%	2,13%
AUT8 –I certainly feel useless at times.	26,24%	21,28%	8,51%	25,53%	6,38%	9,93%	2,13%
AUT3 –I feel that I am a person of worth, at least on an equal plane with others.	0,00%	1,42%	12,77%	12,06%	24,82%	27,66%	21,28%
AUT9 –I wish I could have more respect for myself.	12,06%	25,53%	17,73%	9,22%	10,64%	9,93%	14,89%
AUT10 –All in all, I am inclined to feel that I am a failure.	41,84%	25,53%	15,60%	4,26%	6,38%	3,55%	2,84%
AUT4 –I take a positive attitude toward myself.	0,00%	4,26%	18,44%	9,22%	24,11%	26,24%	17,73%

A high frequency of answers agreeing with the statements was found in the self-esteem dimension, which was intended to measure the individuals' assessment of their worth. Hence, the graduate students considered themselves competent and self-confident, while a belief in their worth as a person and ability to perform tasks stood out. We highlight the importance of high self-esteem, which can help respondents overcome the difficulties imposed by a graduate program. A greater deviation on the positive attitudes toward oneself statement was found. Polese *et al.*, (2019) noted that not having positive attitudes toward oneself might hinder the maintenance of self-esteem since it is not stable and fluctuates according to experiences.

Proceeding with the analysis concerning the students' perceptions regarding their advisors' support, presented in Table 3, the frequency of answers to the dimension advisor's accessibility shows that most students had a positive perception of their advisors' accessibility. The ACE1 and ACE4 statements also evidenced this fact. However, regarding deadlines for advisors to provide feedback, positive responses are less frequent, indicating an aspect that advisors could improve. Hence, similar to the advisor's accessibility dimension, in general, the students very frequently provided positive answers to the statements concerning the good relationship with advisors dimension, which is intended to measure the quality of the relationship, level of respect, admiration, and contribution provided by advisors in graduate accounting programs. These findings show that many graduate students had positive feelings toward the relationship established with their advisors.

Table 3

Descriptive statistics of the advisor's accessibility and good relationship with advisors

Frequency of answers							
Advisor's accessibility							
ACE1 - My advisor always assists me when I need it.	0,71%	2,84%	12,06%	7,09%	14,18%	25,53%	37,59%
ACE2 - My advisor is concerned with my performance in the program.	4,26%	12,77%	14,89%	7,09%	11,35%	24,11%	25,53%
ACE3 - My advisor quickly answers my requests.	2,13%	7,09%	14,18%	7,09%	20,57%	21,28%	27,66%
ACE4 - I have easy access to my advisor.	0,00%	3,55%	7,09%	5,67%	14,89%	19,15%	49,65%
ACE5 - My advisor gives me feedback regarding my work according to established deadlines.	4,26%	9,22%	7,80%	5,67%	12,77%	23,40%	36,88%
Good relationship with advisors							
REL1 - I have a good relationship with my advisor.	0,71%	1,42%	5,67%	6,38%	11,35%	11,35%	63,12%
REL2 - My advisor treats me with respect.	0,00%	0,71%	2,13%	2,84%	4,26%	15,60%	74,47%
REL3 - I consider my advisor a good researcher.	0,71%	2,13%	4,96%	8,51%	13,48%	16,31%	53,90%
REL4 - My advisor has an appropriate relationship with his/her advisees.	0,00%	2,84%	3,55%	8,51%	10,64%	21,99%	52,48%
REL5 - When I build my career I will always have my advisor as a "model".	6,38%	8,51%	7,09%	9,22%	19,15%	17,02%	32,62%
REL6 - My advisor contributes with ideas for my research.	2,84%	9,22%	8,51%	8,51%	13,48%	23,40%	34,04%
REL7 - My advisor provides proper guidance to my research.	4,26%	8,51%	7,80%	11,35%	13,48%	19,15%	35,46%
REL8 - My advisor masters the topics of my research.	2,84%	6,38%	12,06%	8,51%	16,31%	23,40%	30,50%
REL9 - My advisor acknowledges my achievements.	3,55%	12,06%	6,38%	4,26%	12,77%	26,24%	34,75%
REL10 - My advisor is excellent.	4,26%	4,26%	8,51%	8,51%	13,48%	23,40%	37,59%
REL11 - I admire my advisor.	1,42%	6,38%	9,93%	7,09%	9,22%	15,60%	50,35%

Among the statements, the frequency of REL2 stands out. It shows that there is a perception that advisors show respect toward the graduate students in the vast majority of the advisee-advisor relationships. In addition to respect, having a good relationship and admiration stand out. As Severino (2009) notes, these are essential aspects considering that advisors guide students during the graduate program. Note that there is a difference in the frequency of answers concerning orientation for research. Even though students have a good relationship with their advisors, part of the respondents perceive that advisors do not contribute enough with ideas for conducting research.

For self-esteem and the dimensions linked to the relationship established with advisors, we highlight the frequency of negative answers, especially regarding the students' perception of the advisors' role. This negative fact is reported in other studies (Kovach *et al.*, 2009; Janikova & Buzgova, 2017) addressing the context of graduate programs. After analyzing the students' perception regarding self-esteem and statements addressing the relationship with advisors, we performed descriptive statistics to characterize the Burnout Syndrome. The results are presented in Table 4.

Table4

Descriptive statistics of the Burnout Syndrome among Master's and doctoral students in the Accounting field

	Frequency of answers						
	1	2	3	4	5	6	7
Efficacy							
EF11 - I can solve the problems that emerge in my studies and research.	0,00%	2,13%	12,77%	10,64%	19,86%	39,72%	14,89%
EF12 -During classes. I feel confident and perform my tasks efficaciously.	2,13%	2,13%	6,38%	15,60%	5,67%	50,35%	17,73%
EF13 -I consider myself a good student.	0,00%	2,84%	7,09%	10,64%	26,95%	37,59%	14,89%
EF14 -I feel stimulated when I successfully complete my studies and research goals.	0,00%	4,26%	5,67%	7,09%	14,18%	30,50%	38,30%
EF15 -I believe I am efficacious in contributing to the classes I attend.	0,00%	4,96%	14,18%	9,22%	31,91%	28,37%	11,35%
Exhaustion							
EXA1 -I feel drained from my studies and research.	1,42%	1,42%	2,84%	13,48%	3,55%	38,30%	39,01%
EXA2 -I feel emotionally drained from my studies and research.	1,42%	5,67%	9,93%	9,93%	7,80%	39,72%	25,53%
EXA 3 -I feel used up at the end of a day I have classes.	2,13%	0,00%	9,93%	20,57%	14,18%	25,53%	27,66%
EXA 4 -I feel fatigued when I get up in the morning and have to face another day at school.	5,67%	2,84%	10,64%	21,28%	8,51%	27,66%	23,40%
EXA 5 -Studying and attending classes is truly a strain for me.	14,18%	7,80%	12,06%	21,28%	7,80%	22,70%	14,18%
Cynicism							
DES1 -I have become less interested in my studies and research.	21,28%	9,93%	12,77%	19,86%	7,80%	20,57%	7,80%
DES2 -I am increasingly less interested in my studies and research since I entered this university.	31,91%	14,89%	9,22%	13,48%	7,80%	14,89%	7,80%
DES3 -I have been more skeptical of my potential and usefulness of my studies and research.	18,44%	15,60%	11,35%	19,86%	8,51%	18,44%	7,80%
DES4 -I question the meaning and relevance of my studies and research.	10,64%	7,80%	13,48%	14,89%	11,35%	20,57%	21,28%

Regarding Efficacy, the dimension that addresses the individuals' perspectives concerning goal attainment, for all statements, most respondents score frequencies above five. It means that most graduate students feel capable and meet their goals within the graduate program. The statements show that most students were motivated and feel confident in performing their tasks. Among the statements, the one with a higher frequency of answers six and seven stands out, as students feel stimulated when they successfully achieve their academic goals. However, despite most answers indicating high efficacy, there is a percentage of answers indicating low efficacy. It suggests that the feeling of efficacy is not widespread, and some students were not meeting their academic goals.

The frequency of answers to the Exhaustion dimension indicates many students showed signs of exhaustion. Even though they were efficacious and met their academic goals, a considerable portion of the students presented fatigue and exhaustion symptoms due to academic demands. Additionally, the frequency of answers reveals that exhaustion is most frequently caused by the studies and research routine than classes.

Among the exhaustion statements, the one “I feel drained from my studies and research” stands out, with 39% of the students reporting they feel drained from academic activities every day and 38.3% feeling drained a few times a week. Even though this exhaustion feeling was frequently reported, considering that the options “always” and “almost always” were checked in EF11, the students feel motivated to attain their studies and research goals despite exhaustion; 36.2% always feel motivated, 29.8% almost always; and 14.2% feel motivated many times.

More frequently than usual, the students checked negative answers for the Cynicism dimension statements, which address indifference and disengagement from work. The DES2 statement stands out. It addresses a lack of interest in studies and research, and 22.69% of the students were totally uninterested, while 21.2% lacked interest half of the time. Note that the statement regarding disbelief on the potential and usefulness of their studies also stands out, representing a concern for students in graduate programs.

The high variability of statements concerning cynicism suggests that some students are indifferent toward their studies and research and the potential and usefulness of their work. This finding is of concern and deserves attention given the importance of graduate studies within the Accounting field.

4.3 Measurement model and hypothesis testing

After descriptive statistics were performed, we proceeded to the exploratory factor analysis, aiming at latent variables inserted later in the structural model. The constructs were validated, except for the self-esteem variable in which scores were added up similar to the Rosenberg Self-Esteem Scale (1965), based on the criteria established by Fávero and Belfiore (2017) and Hair Jr. *et al.* 2016: (i) extraction method of principal component analysis, by Varimax rotation with Kaiser normalization; (ii) analysis of commonalities; (iii) Kaiser-Meyer-Olkin (KMO) test for sampling adequacy; and (iv) Bartlett's sphericity test. Note that all the constructs were validated, and none of the statements were excluded.

Afterward, we assessed the measurement model according to the recommended by Hair Jr *et al.* (2016). Hence, the model's reliability and validity were verified considering convergent validity indexes (AVE), internal consistency (CR and CA), and discriminant validity obtained with the criterion provided by Fornell and Larcker (1981).

Convergent validity is obtained by verifying Average Variance Extracted (AVE), which assesses the extent to which variables are positively correlated with their respective constructs. For this criterion, Hair Jr *et al.* (2016) established that the expected value should be higher than 0.5.

Internal consistency was verified using Cronbach's alpha (CA), which is based on the inter-correlations of variables, and Composite Reliability (CR), which prioritizes variables according to their reliabilities (Hair Jr. *et al.*, 2014). Hence, Cronbach's alpha (CA) and Composite Reliability (CR) were used to verify internal consistency (Ringle *et al.*, 2014). For these criteria, Hair Jr. *et al.* (2014) note that values above 0.7 are considered satisfactory.

As Hair Jr *et al.* (2016) recommended, the criterion provided by Fornell and Larcker (1981) was used to assess discriminant validity, which is intended to verify whether latent variables are independent of each other. The square roots of each construct's AVE values are compared to the correlations between these constructs, considering that the square roots of AVE are higher than the correlations between the constructs (Fornell&Larcker, 1981). Even though the advisor's accessibility and good relationship with advisor variables are close, they are independent. Table 5 presents the assessment of the measurement model.

Table 5

Validation of the measurement model

Variables	Self-esteem	AdvisorAccess	AdvisorRel	Efficacy	Exhaustion	Cynicism
Self-esteem	1,000					
AdvisorAccess	0,371	0,850				
AdvisorRel	0,310	0,817	0,833			
Efficacy	-0,662	-0,372	0,258	0,747		
Exhaustion	-0,546	-0,203	-0,243	-0,309	0,817	
Cynicism	-0,662	-0,399	-0,381	0,577	0,576	0,851
AVE	1,000	0,722	0,694	0,588	0,667	0,724
CR	1,000	0,928	0,961	0,883	0,909	0,913
CA	1,000	0,903	0,955	0,842	0,875	0,872

Nota: AVE: Average Variance Extracted; CR: Composite Reliability; CA: Cronbach's alpha.

The R² (Pearson's correlation coefficient) of each construct was verified. It indicates the extent to which the independent variables explain each dependent variable. In Social Sciences, Cohen (1977) classifies the explicative power according to the following: R²=2%: small effect, R²=13%, moderate effect, and R²=26% large effect. Based on Cohen's (1977) effect, the Burnout Syndrome variables presenting high explicative power were Low efficacy with R² equal to 0.401, Exhaustion with R² equal to 0.311, and Cynicism with R² equal to 0.471.

Bootstrapping was used for the hypotheses testing, seeking to analyze the significance of the relationships (p-value) in the structural model, using Pearson's coefficient of determination (Ringle *et al.*, 2014). Table 6 presents the path coefficients, based on data obtained through Bootstrapping.

Table 6

Path coefficients and relationships' significance

Hypotheses	Relationship	Structural coefficient	Standard error	t-value	p-value
H1	Self-esteem -> Low Efficacy	-0,545	0,066	8,286	0,000
	Self-esteem->Exhaustion	-0,541	0,061	8,931	0,000
	Self-esteem->Cynicism	-0,593	0,057	10,317	0,000
H2	Advisor's accessibility -> Low Efficacy	-0,308	0,131	2,352	0,019
	Advisor's accessibility ->Exhaustion	-0,161	0,124	1,295	0,195
	Advisor's accessibility ->Cynicism	-0,072	0,116	0,616	0,538
H3	Good relationship w/advisor -> Low Efficacy	0,169	0,125	1,353	0,176
	Good relationship w/advisor ->Exhaustion	-0,200	0,121	1,649	0,099
	Good relationship w/advisor ->Cynicism	-0,131	0,115	1,135	0,256

Source: study's data (2019).

The hypotheses test showed that, as expected by Hypothesis 1, a negative and significant relationship was found between self-esteem and low efficacy according to the students' perspective. Hence, assessing one's worth may lead to greater efficacy in terms of academic goals during graduate studies; i.e., higher self-esteem leads to a lower perception of low efficacy. This finding among graduate Accounting students corroborates the results reported by de Polese *et al.* (2019), that individuals feel more self-assured when they obtain good academic performance.

Additionally, self-esteem is negatively and significantly related to exhaustion and cynicism. That is, individuals who feel competent and confident less frequently experience Burnout Syndrome and less frequently present overexertion or extreme tiredness, fatigue, or lack of energy and enthusiasm. A higher relationship coefficient was found between self-esteem and cynicism than between low efficacy and exhaustion. It suggests the importance of self-esteem when dealing with the adversities imposed during graduate studies, especially regarding enthusiasm toward the tasks performed during academic training. These results are in line with those reported by Li *et al.* (2018).

Hypothesis 2, however, was partially accepted. A negative and significant relationship was found only between advisor's accessibility and low efficacy. The results indicate that having easy access to advisors influences some students' perception of high efficacy, even though it does not influence low exhaustion or cynicism toward one's potential or studies. These findings are in line with the literature. Hish *et al.* (2019) report that an inadequate frequency of advisors' meetings may be associated with fatigue among graduate students. Considering that advisors' accessibility does not affect cynicism toward studies, a lack of advisor's accessibility was not relevant in discussing indifference among graduate students.

Hypothesis 3 was rejected when a good relationship with advisors and Burnout Syndrome were analyzed. No significant relationships were found between a good relationship with advisors and Burnout Syndrome. There was, however, a negative relationship between a good relationship with advisors and perceived exhaustion, at a 10% of significance. Hence, graduate students enjoying a healthy relationship with their advisors, with respect and admiration, may feel less exhausted toward their studies.

This finding possibly indicates the importance of advisors and their relationship with advisees in favoring students to complete their studies without experiencing fatigue and/or exhaustion. This result corroborates previous studies that indicate the importance of establishing a good relationship with advisees to decrease exhaustion (Janikova&Buzgova, 2017; Kovach *et al.*, 2009).

This study's findings indicate self-esteem is an essential factor in preventing students from reaching the verge of their strengths or surpassing their physical and mental capabilities during graduate studies. Even though studies indicate the importance of students having easy access to advisors and establishing a good relationship, no significant relationships were found between these, except between advisor's accessibility and low efficacy and between good relationship and exhaustion. It is essential to sensitize students and advisors in graduate Accounting programs to keep an environment conducive to high levels of self-esteem and healthy relationships with advisors to avoid disorders of a depressive nature.

5. Final Considerations

Burnout Syndrome is a disorder of a depressive nature with a cumulative and gradual development. An individual affected by this syndrome experiences lack of motivation and energy in response to stress. For graduate students, who are required to simultaneously work as researchers, publish in high-level journals, and teach while also performing other tasks, whether, in the academic or personal sphere, these situations may trigger Burnout Syndrome. Therefore, this study's objective was to analyze whether self-esteem and the relationship established between advisee and advisor influence Burnout Syndrome symptoms among students attending graduate Accounting programs.

This study's results reveal that the students attending graduate programs in the Accounting field present high self-esteem levels. Their responses to the statements show they feel competent and are self-confident. Hence, the respondents' assessment of their self-worth was not harmed because they are facing the challenges imposed by graduate programs, as reported by previous studies (Duque *et al.*, 2005; Souza *et al.*, 2010). Regarding having a good relationship with advisors, an expressive percentage of answers to the statements revealed the students' positive feelings. In addition to respect, having a good relationship and admiration is relevant because advisors guide students during the graduate program.

Regarding Burnout Syndrome aspects, the exhaustion dimension revealed a portion of the respondents were experiencing Burnout; however, a small percentage of students presented this symptom in the low efficacy dimension. The results suggest that graduate students feel capable of performing their duties and have met their academic goals, even though these activities are tiring, as indicated by the exhaustion dimension. In addition to the exhaustion caused by the graduate program, the findings indicate a high number of respondents with symptoms in the cynicism dimension, revealing an indifferent and disengaged attitude toward work. It appears that part of the graduate students is indifferent and skeptical toward their studies, research, potential, and usefulness of their research. This information deserves attention considering the importance of the graduate context in the accounting field at a national level.

The analysis in the test of hypothesis indicates that self-esteem perception is negatively related to Burnout Syndrome. Hence, it is inferred that the individuals' assessment of their worth may lead them to be more efficacious toward their academic goals. This aspect suggests that self-esteem is important when dealing with the adversities presented during graduate studies. Graduate programs are recommended to use incentives and recognition to promote the self-esteem of graduate students during academic studies.

No relationships were found between advisor's accessibility and having a good relationship with advisors with Burnout Syndrome. In turn, a negative and significant relationship was found between accessibility and low efficacy and between a good relationship with advisors and exhaustion. These findings suggest that the graduate students, who consider their advisors accessible and willing to contribute, feel more efficacious. Additionally, those with a positive perception of the relationship established with their advisors, who experience respect and admiration, feel less fatigued from their studies. Therefore, advisors play an important role in their advisees' academic trajectory, which corroborates previous studies' findings.

This study contributes to an overview of the context of Brazilian graduate programs in the Accounting field, regarding the students' perception of their self-esteem, advisor's accessibility and good relationship with advisors, and Burnout Syndrome, a topic seldom addressed in this context. In this sense, this study draws attention to the importance of students keeping a positive outlook of themselves and their social relationships in the graduate context. Studies indicate the gradual development of symptoms of the Burnout Syndrome among students (Hishet *et al.*, 2019; Schaufeli *et al.*, 2002; Silva & Vieira, 2015) while symptoms may perpetuate throughout life. Even though no substantial evidence was found in the context of graduate programs in the Accounting field, some answers indicate some students were experiencing low efficacy, exhaustion, and cynicism among some graduate students.

Finally, future studies should include new predicting variables to address Burnout Syndrome symptoms among graduate students in the Accounting field to improve understanding of this subject. Alternative strategies such as interviews and participatory observation, in addition to investigating the perception of advisors, may support advancements in the field. Additionally, identifying Burnout Syndrome symptoms among students from related fields such as other business programs is recommended, considering there is still scarce evidence.

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