

**BURNOUT AMONG CONTROLLERSHIP PROFESSIONALS: A QUALITATIVE STUDY  
ON CONTROLLERS' PERCEPTIONS**

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## **1. INTRODUCTION**

Burnout syndrome is common among professionals who deal with high levels of stress and pressure, particularly those in administrative roles. This is especially true for individuals who face tight deadlines, lack of adequate recognition, numerous demands, multitasking responsibilities, and significant pressure for results (Maslach; Leiter, 2016). This is especially prevalent among professionals working in "the field of human services, whose occupation involves frequent, intense, and direct interaction with the users of their services" (Tamayo, 2002, p. 47).

The competitiveness of the job market is becoming increasingly selective, and the number of required competencies expands daily, coupled with a demand for continuous learning. Work demands include physical, psychological, social, and organizational requirements that necessitate (physical, cognitive, and emotional) efforts and are associated with physiological and psychological costs. Consequently, there is growing concern among companies about the mental and physical health of workers (Schaufeli and Taris, 2014).

When professionals must exert extra effort to achieve their goals, or when there is a lack of demand (where there are no challenges, opportunities for specialization, personal growth, or future gains), negative consequences arise due to the excessive application of energy. These negative outcomes occur rapidly, including productivity loss, poor performance, high turnover rates for companies, and health-related absences, primarily due to burnout (Vazquez et al., 2019). According to Maslach and Leiter (1997, p. 3), burnout is a term used to describe a state of physical and mental exhaustion caused by prolonged excessive work stress.

This research focused on professionals in the controllership field to identify the recurrence and effects of burnout on their careers, as those working in this area have a profile of facilitating agents for other employees, directly or indirectly. This requires a comprehensive understanding of the company, including knowledge of its core business and core competencies (Lunkes et al., 2010).

The primary function of the controllership area is to provide informational support, internal control, and strategic guidance. Controllers do much more than merely compile data; they manage information, extracting key insights to facilitate more accurate decision-making (Lunkes et al., 2010). According to J.B. Heckert and J.D. Willson (cited in Tung, 1985, p. 34), the task of this professional can be defined as follows:

The controller does not command the ship, as that is the task of the chief executive; however, the controller represents the navigator who takes care of the navigation maps. It is their task to keep the commander informed about the distance traveled, the current location, the speed of the vessel, the resistance encountered, the deviations from the route, the dangerous reefs, and the paths charted on the maps, so that the ship reaches its destination [...].

It is a very eclectic field that extensively utilizes the knowledge of administrators, although professionals from other areas such as accounting, law, economics, engineering, among others, also perform this highly responsible function that requires significant attention and analysis. The controller, as it is commonly known in English, is responsible for consolidating quantitative systems of budget planning, productivity and profitability analysis, asset security, internal controls, management information systems (MIS), and the fiscal and managerial records of business activities (Ferreira; Portella, 2020).

As explained by Barros Neto (2002), the administrative process comprises four essential functions that guide the administrator's work: planning, organizing, directing, and controlling, forming the acronym PODC. In planning, the administrator defines objectives and establishes action plans to achieve them, considering resources and deadlines. Organizing involves structuring human and material resources, distributing tasks and responsibilities efficiently. Directing consists of leading and motivating the team, communicating effectively, and making decisions to guide actions towards established objectives. Finally, controlling involves monitoring and evaluating performance, comparing results with plans, and implementing necessary adjustments to correct deviations. This continuous cycle ensures that organizational activities are coordinated effectively, adapting to changes and continuously improving performance.

Thus, the activities of the controller are deeply synchronized and aligned with the administrative process, ensuring that administrative decisions are based on robust financial information and that the organization operates effectively and efficiently.

In this context, the guiding question of this study was: what are the consequences of burnout syndrome on the careers of professionals in the controllership field? The general objective of this research is to identify the effects of burnout on the careers of professionals working in this function (many of whom are administrators), investigating the main causes of burnout among them, analyzing the organizational factors contributing to the emergence and development of this phenomenon, and examining the physical and mental symptoms of burnout in controllers, as well as the effects of these symptoms on the health and well-being of these professionals.

This topic is scarcely researched, as no studies or academic research were found on this subject in databases such as Google Scholar, Web of Science, SciELO, and CAPES Journals from 2000 to 2022, using the keywords "burnout" and "controllership." There are a few studies that address the issue of burnout in areas related to controllership, such as internal auditing (Bernd; Beuren, 2023), shareholder participation and managerial decision-making (Schlup et al., 2021), uncertainty, budgetary decision-making, and burnout (Quevedo, 2021), and the relationship between high-demand functions and control and burnout (Demerouti et al., 2021), but none that specifically investigated the effects of burnout on these professionals.

## **2. LITERATURE REVIEW**

Mental health involves more than just being at peace with oneself and others; it also encompasses accepting life's demands, managing emotions (both positive and negative), and recognizing one's limits while setting boundaries for others. With increasing competitiveness and rapid changes in society, particularly in the workplace, demands and pressure for results within organizations have heightened, making stress management crucial for ensuring productivity (Gramms & Lotz, 2017). Consequently, beyond managing a company's functional areas and processes, managers must also adeptly handle human interactions at work—a fundamental competence for achieving business objectives (Gramms & Lotz, 2017).

According to Sandrin (2019), burnout is a state of physical, emotional, and mental exhaustion stemming from chronic, prolonged stress, commonly associated with work. Symptoms include chronic exhaustion, a constant feeling of tiredness even after adequate sleep, loss of interest or motivation, lack of enthusiasm or pleasure in previously enjoyable activities, feelings of depersonalization (emotional detachment and cynicism towards work or other activities), reduced productivity, difficulty maintaining focus and completing tasks, sleep disturbances, and physical health issues (such as headaches, digestive problems, and skin issues).

Maslach (2000, as cited in Tamayo, 2002) identifies the primary contributors to burnout as misalignments between an individual's professional and personal life, particularly in situations involving excessive workload, lack of control over work, insufficient rewards (both external, such as salary, and internal, such as recognition), lack of camaraderie, absence of fairness and equity (unjust processes in the workplace), and value conflicts between the individual and the organization. Prolonged exposure to these misalignments significantly increases the risk of chronic emotional tension and the development of burnout. Once identified, treatment for burnout typically includes workload reduction, social support at work, the use of antidepressants and psychotherapy, as well as physical activities and relaxation exercises (Sonnetag & Jelden, 2021, p. 35).

The term burnout originated in the 1970s when physician Herbert Freudenberger observed drug users in New York who prioritized their drug use above all else (Campos, 2005). According to Tamayo (2009), the initial manifestations of burnout syndrome were identified in 1974 among professionals in caregiving roles, such as teachers, police officers, and healthcare workers, particularly therapists and nurses. Freudenberger (1974, p. 160) defines burnout as: a "a state of chronic emotional fatigue or frustration resulting from dedication to a cause, a lifestyle, or a demanding interpersonal relationship, especially in volunteer work or helping others".

After an extensive review and analysis of various authors on the distinction between burnout and stress, Tamayo (1997) concluded that occupational stress involves negative attitudes and behaviors towards clients, work, and the organization, with burnout representing the final stage that emerges in response to prolonged occupational stress. Burnout is currently one of the most significant health risks facing workers, yet it remains one of the most misunderstood and stigmatized. Ill-prepared managers often mischaracterize mental exhaustion as a personal issue, a psychological weakness that employees should resolve independently, at most by practicing relaxation techniques or seeking a less demanding job.

Maslach and Leiter (2022) argue that Burnout must be managed in the workplace, emphasizing it as a problem to be addressed or, ideally, prevented by companies, akin to any other issue related to health and safety in the workplace. As pioneers in the study of work-related burnout, the researchers advocate for companies to promote sustainable productivity by sparing employees from exhaustion, thereby preventing inefficiency and ineffectiveness within the organization. They suggest conducting employee self-assessments to proactively identify workplace issues and anticipate potential solutions. Furthermore, they present research data estimating annual losses of over \$500 billion and 550 million work hours due to work-related stress, primarily attributable to dysfunctional work environments.

The recurrence of burnout also has consequences for organizations, including increased medical leaves, turnover, and reduced employee performance and productivity. It is crucial for companies to take actions to prevent employees from developing burnout syndrome, as even after an employee's return from recovery, it may take months for their performance to return to its previous level. In this regard, effective communication between the company and its employees is essential, with employees feeling confident to share stressful situations (Barros Neto, 2022).

In 2022, World Health Organization (WHO) member countries decided to include Burnout in the International Classification of Diseases and the Ministry of Health (2022) added the Syndrome to the list of work-related diseases, defining burnout as:

A feeling of being finished, or Burnout Syndrome, is a type of prolonged response to chronic emotional and interpersonal stressors at work. It has been described as resulting from a professional experience in a context of complex social relationships, involving the individual's self-representation and perceptions of others. The worker,

who was previously highly emotionally involved with their clients, patients, or work itself, becomes exhausted and, at some point, gives up, loses energy, or 'burns out' completely. The worker loses the sense of their relationship with work, becomes disinterested, and any effort seems futile.

Compared to the previous edition, the main change brought by ICD-11 relates to the characterization of the Syndrome by three elements: feelings of exhaustion; cynicism or negative feelings related to one's work; and reduced professional efficacy (World Health Organization, 2020). According to Araújo et al. (2021), the COVID-19 pandemic that began in late 2019 and spread worldwide in early 2020 transformed relationships and work dynamics. In a short time, companies and employees needed to adapt to remote work and social isolation, leading to increased work hours and exacerbating burnout worldwide.

According to Haidar (2021), internet searches for terms such as "anxiety" and "depression" increased during the pandemic, but the term "burnout" saw the highest increase, with a growth of 122%. Companies became more attentive to mental health issues, including burnout, reflecting increased interest from the general public and academic researchers.

### **3. METHODOLOGY**

This research is classified as exploratory and qualitative in nature (Creswell & Creswell, 2021) and aimed to identify the effects of burnout on the careers of management accounting professionals and their consequences in both personal and professional life. Characterized as descriptive, it seeks to describe characteristics of specific populations using standardized data collection techniques (Gil, 2022). Semi-structured interviews were conducted, an effective qualitative technique for exploring experiences and perceptions (Minayo, 2010; Fontanella, Ricas, & Turato, 2008).

Participants were selected for convenience, including management accounting professionals with varying positions and levels of experience. The invitation for participation detailed the study's objectives, ensured anonymity and confidentiality, and informed about the possibility of withdrawal at any time in strict adherence to research ethics protocols (Witiuk et al., 2018).

Data analysis proceeded in three stages: pre-analysis, material exploration, and result treatment. In the pre-analysis phase, data were transcribed and organized. During exploration, units of analysis were identified and categorized, encoding emerging themes. In result treatment, patterns and trends were identified using tables and analytical frameworks. NVivo software assisted in organizing and qualitatively analyzing the data (Sutopo, 2023).

### **4. RESULTS ANALYSIS**

Six interviews were conducted with management accounting professionals from different companies, covering age ranges from 27 to 46 years. Except for one 29-year-old interviewee, all other participants are female. Among the interviewees, only those aged 32 and 46 have children. Regarding their length of service in management accounting, all interviewees have over four years of experience, with some having up to 27 years.

Interview data were transcribed and organized into record units. Subsequently, exploratory readings of the material were conducted to familiarize with the data, identifying contextual units. None of the participants will have their names disclosed and will be identified as "Interviewee 1 (I1)", "Interviewee 2 (I2)", "Interviewee 3 (I3)", "Interviewee 4 (I4)", "Interviewee 5 (I5)", and "Interviewee 6 (I6)". Regarding education, I1 holds a degree in Advertising and Marketing, I2 in Law, and I3, I4, I5, and I6 in Business Administration.

Interviewee 1, aged 47, works for a large infrastructure company and has been in management accounting for four years. She identifies various organizational factors that contributed to burnout development, such as high workload, tight deadlines, and the overload of simultaneous projects. Regarding physical symptoms, she experienced dizziness, intestinal problems, recurrent migraines, low immunity, and significant weight loss (10 kg in 3 months) due to lack of appetite. Additionally, she faced emotional symptoms, including anxiety, depression, insomnia, extreme exhaustion, low self-esteem, and social isolation. At work, she noticed a decrease in commitment to activities performed.

II experienced burnout twice, first in 2014 while working in another area and company, and in 2020 during the pandemic, already in management accounting and in a new position. As she describes:

Every experience is valuable. But today I look back and see that I should not have accepted the new position, because of my health. I had the burden, but I didn't have the bonus. I didn't have support, and I didn't receive the information I needed. So, it was demanded of me, but I wasn't recognized, and the demand increased even more."  
(I1)

Although not diagnosed in 2014, upon recalling the situation, she believes she had burnout, as she experienced the same symptoms as in 2020. In 2020, upon noticing physical symptoms, she started therapy and was referred by her psychologist for treatment with a psychiatrist, who prescribed medication. Throughout the process, she considered leaving the organization, the field, and the corporate environment; even though receiving job offers from other companies, she feels it no longer makes sense to continue in this market.

II learned from these experiences that it is possible to be committed without going to extremes and that it is fundamental to take care of her professional development, as if she does not do it, no one else will. She understands that to prevent the development of burnout, it is essential to practice physical activity, have a healthy diet, and take care of emotional well-being, including meditation and therapy. She concludes that mental health care should be incorporated into the company culture, necessitating open discussions about burnout through lectures and, more importantly, ensuring that everyday actions align with the discourse. The interviewee highlights that the focus of companies should be on leaders so that they can have a keen insight into their teams, distribute tasks balancedly, and encourage employee participation in actions such as workplace exercises, as well as provide an environment where employees can openly discuss their feelings without prejudice or retaliation.

Interviewee 2, aged 27, works in a national education institution. She reports that the development of burnout resulted from a buildup of situations, especially due to the lack of clarity in demands from the leader, who is the owner of the company. According to the interviewee, when employees complete their tasks, the leader is not satisfied, leading to rework. This situation made her feel increasingly incapable, anxious, and crying frequently. Amidst a crisis during work, she was taken to the hospital, which motivated her to seek help from a psychologist. A week before this crisis, the interviewee had red spots on her body, which were not diagnosed subsequently, even after tests, including allergy tests. For this reason, according to the interviewee, her doctor directly attributed the spots to Burnout Syndrome.

The presence of Burnout Syndrome resulted in a decrease in the interviewee's performance activities, although her work was not of poor quality, it certainly could have been done more efficiently, as she says, "Regardless of the work I deliver, I know it will not be valued, so I will not give my best." This attitude was not limited to the period of living with the disease but persisted thereafter, leading the interviewee to feel demotivated. She thought and continues to think about leaving the company but is waiting for an opportunity to do so. After

experiencing the illness, the interviewee learned to separate work from personal life and not to keep symptoms to herself, seeking to share them with someone. She believes that the company should encourage a culture of treatment with psychologists among professionals as a way to prevent the development of burnout.

Interviewee 3, aged 29, works in a large infrastructure company and has developed Burnout Syndrome twice, both times while working in management accounting. The first time was in 2020, in another large company, and the second time occurred in 2022, in the company he currently works for. In both situations, the interviewee developed the syndrome due to overload and the accumulation of tasks. During the 2020 period, the pandemic had a significant impact, and he realized he needed help when coworkers mentioned his reactive behavior, "My colleague, who knew me when I was an intern and we continued working together for a while, mentioned that I had changed a lot since I joined the company, that I was very reactive and irritable." In 2022, on his own, the interviewee recognized that he was not well and decided to seek therapy again.

In addition to behavioral changes, he noticed an increase in resistance when receiving demands, aggressive behaviors, higher stress levels, and increased negative feedback from the manager and colleagues. Regarding physical symptoms, he only reported migraines. In 2020, the interviewee changed companies as a possible solution, however, in 2022, he understood that changing companies again would not be the definitive answer. He realized that self-care was his main ally, in addition to therapy, practicing physical activities, seeking a better quality of life, and understanding that it is not possible to handle all demands. He believes that companies need to raise awareness and encourage self-care, as well as provide an open and welcoming channel for employees.

Interviewee 4, aged 32, worked for a large company in the healthcare sector. With the onset of the pandemic, there was a drastic reduction in demand, resulting in the downsizing of the company's team. Only the interviewee and one other colleague remained in the management accounting area. However, with the easing of restrictions and the gradual resumption of events, the demand returned to normal. Despite this, the company did not restore the staff to pre-pandemic levels, leading to an accumulation of tasks. During this period, the interviewee had a child, which increased her responsibilities and challenges.

I4 began experiencing emotional symptoms such as frequent episodes of crying, intense sensitivity, and sadness, feeling frustrated for not being able to give her best. Soon after, physical symptoms started to manifest, including dizziness and tachycardia. At one point, she had to be hospitalized due to severe gastrointestinal pains, acquiring a gastrointestinal infection and ending up in the Intensive Care Unit (ICU) with organ failure. All these symptoms were attributed to Burnout Syndrome. The interviewee took a leave from work and, upon returning, sought professional help with psychological and psychiatric support, in addition to using medication. However, even with these efforts, the situation did not improve, resulting in decreased motivation and affecting her output. Consequently, the company decided to terminate her employment.

Although she had considered leaving the previous company, she felt that it might be interpreted as incapacity, both by herself and by others. Currently, the interviewee is employed at a multinational company, also in the healthcare sector, where she perceives a culture more focused on employees' mental health care. Although she still thinks about leaving the field she works in, she is preparing for a new opportunity when it arises. From this experience, on the one hand, she learned to value quality time, understand that perfection is unattainable, and identify what is truly a priority. On the other hand, she believes that companies should listen to their employees and encourage them to balance personal and professional life, unlike what happened in her trajectory, as she describes, "Instead of the company trying to identify where

they could improve, encouraging me to seek professional support, they said I couldn't handle it".

Interviewee 5, aged 41, works in a large infrastructure company and developed burnout due to significant changes in her area without proper structuring. She comments that:

[...] the needs change from one day to the next, but without proper communication and transparency. We don't know if we report to the previous manager or the current one, indirectly, we have two bosses with different demands for the same task (I5).

Additionally, she felt the pressure not only to meet demands but also to exceed expectations. She began experiencing intense emotional symptoms and, as a result, sought a psychiatrist, started medication, and attended therapy sessions. She felt incompetent for not being able to handle the responsibilities, experienced guilt for not working more hours (working up to 16 hours a day), faced excessive sleepiness, and was constantly irritable both professionally and personally. She developed an increase in appetite and even compulsive behaviors, such as pulling her hair.

Despite efforts to prevent burnout from directly affecting her performance, Interviewee 4 admitted that her job satisfaction was negatively impacted. She continues to consider leaving the organization, though not necessarily her current position. Through this experience, she learned the importance of improving task organization and time management, as well as understanding the real urgency of demands. The interviewee believes that companies should adopt measures like those of the multinational technology company she previously worked for, where working hours were strictly regulated and computer access was restricted. To work overtime, employees needed authorization from the manager, HR department, and director, with IT granting access. She emphasizes the importance of companies being open to employee feedback, ensuring that company policies align with practice. Additionally, she suggests hiring more staff to reduce the workload and efficiently redistributing tasks, especially considering company growth.

Interviewee 6, aged 46, has been a manager at a national restaurant chain for five years and has been with the company for 27 years. She reported that an organizational restructuring placed a general manager above the existing managers. However, the new general manager lacked interpersonal skills, negatively affecting all employees. Instances of moral harassment occurred, where nothing seemed satisfactory, and the general manager frequently yelled at subordinates. I6 described:

[...] not only at work, but also at home I felt very stressed, nervous, irritated, and often cried. When I was at home, I couldn't do things properly and didn't feel like going to work (I6).

She suffered from insomnia, extreme physical and emotional exhaustion, and her thoughts were constantly focused on work, resulting in persistent memory lapses. Her performance declined, with delays in project and report submissions. The company's management noticed these changes and provided negative feedback. Additionally, colleagues observed her altered demeanor, prompting her to seek a psychiatrist who prescribed medication and granted a 20-day leave from work. During this period, she received substantial support from the management. Upon her return, the company's director listened to her experiences and those of other employees and decided to revert to the previous organizational structure.

Given that the company lacked a culture focused on employee well-being, the interviewee began to pay more attention to her team, providing necessary support, including addressing issues from other departments. She prioritized her health and family, reducing her



working hours and learning to delegate tasks more efficiently. She also established boundaries and learned to say "no" when necessary. Although she considered leaving the management accounting field and even the company, she decided she would only leave the corporate world entirely if she stopped working altogether.

The exploration of the material allowed the identification of relevant recording units in the participants' accounts. These units were then grouped into categories representing emerging themes and key aspects discussed. This stage also included coding the data for better analysis. During the coding and analysis process, using the Nvivo application as detailed in the methodological section, recurring patterns, connections, and relationships between categories and emerging themes were identified. The emerging categories were reviewed and refined throughout the material exploration, ensuring an accurate and comprehensive representation of the collected data. This rigorous approach contributed to the reliability and validity of the obtained results.

Following the content analysis formulation model (Bardin, 2011), the main procedures were: (1) frequency distribution (2) word cloud (3) word tree (4) cluster analysis and (5) graphs. Table 1 presents the frequency of the most recurring words. Functional words of negation, relation, conjunction, among others, were excluded.

Table 1 – Word Frequency

Word	Count	Weighted Percentage (%)	Similar words
Company	234	1,98	Work, working
Pandemic	32	0,27	
Burnout	30	0,25	
Therapy	30	0,25	
Stress	22	0,19	
Anxiety	23	0,19	
Psychologist	22	0,19	
Health	21	0,18	
Meditation	4	0,03	
Disorder	3	0,03	
Managers	3	0,03	
Crisis	2	0,02	

Source: Research data.

Figure 1 illustrates the word cloud, which can have various utilities, from highlighting the most searched terms on websites (Lunardi; Castro; Monat, 2008) to serving as a tool for teaching and learning (Ramsden; Bate, 2008). The more frequently the word appears in the text, the larger its size. This type of technique is used solely to illustrate the distribution, facilitating data visualization.

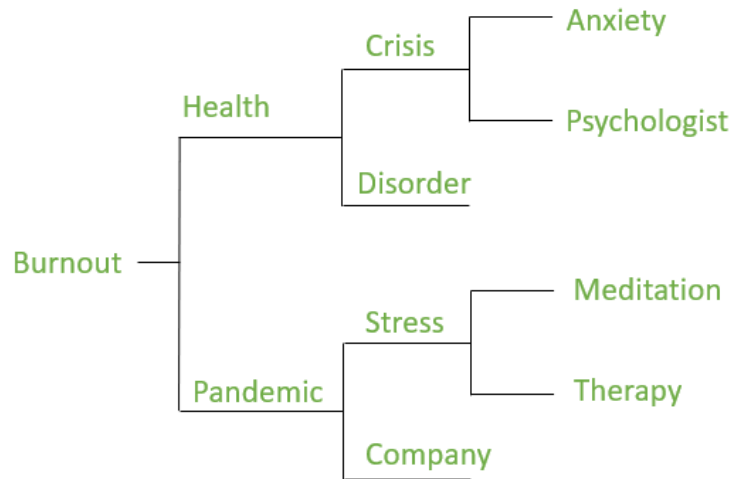
Figure 1 – Word Cloud



Source: Research data.

Figure 2 demonstrates the cluster analysis of the most frequent words. According to Ziegel et al. (1999), in cluster analysis, grouping is based on similarity measures or data where similarities can be calculated. The primary objective of this analysis is to identify natural groups among items or variables. Therefore, the first step is to develop scales to measure the association between objects. A commonly used measure is the Euclidean distance between points.

Figure 2 – Cluster Analysis



Source: Research data.

Coding in content analysis generally involves reading the data (such as interviews or responses to open-ended questionnaires) and identifying important ideas or concepts that appear, and the repetition of words and/or terms may be the strategy adopted in the coding process to create recording units, initial analysis categories, and subsequently, these concepts are then labeled with codes (Bardin, 2011). Table 2 summarizes the codes.

Table 2 – Codes

Dimension	Description	Codes
Progression	Gradual increase of symptoms of emotional exhaustion, depersonalization and decrease in personal accomplishments with time.	Need to please; Perfectionism; bad management; Increase of demands
Emotional exhaustion	Feeling of emotional and physical exhaustion, added to a lack of energy and fatigue.	Anxiety; Migraine; Crying; Dizziness; Irritability; Tiredness.
Depersonalization	Refers to a negative attitude, detachment and insensibility in relation to work, colleagues and people being served.	Unwilling to go back to work; Distancing from co-workers, friends and family.
Decrease in personal accomplishments	Perception of ineffectiveness and lack of accomplishment at work.	Wanting to abandon the field/department, company and corporate environment.
Effort	Prioritization of selfcare, both physical and emotional.	Therapy; Psychiatry; Physical activity; Healthy eating habits.
Attitudes	Cultivating a positive mentality.	Sharing experiences; Balance between personal and professional life; Company adopting a culture of mental health and quality of life; Medication; Self-care; Quality time; Organization; separating personal and professional life.

Source: Research data.

These codes are subsequently grouped into broader categories or themes. This technique allows researchers to identify patterns and themes in participants' responses, providing deeper insights into the phenomena being studied (Bardin, 2011). Table 3 presents the identified categories.

Table 3 – Category Division

Interviewee	Category	Codes
1	Developed burnout due to poor organization of tasks	Need to please; Perfectionism; Anxiety; Migraine; Tiredness; unwillingness to go back to work; Wanting to leave department, company and corporate environment; Therapy; Psychiatrist; sharing experience; Balance between personal and professional life; Company should have a culture of mental health and quality of life; Medication; Self-care; Quality time; separate personal from professional life.
2	Developed burnout due to bad management	Perfectionism bad management; Anxiety; Crying; unwillingness to go back to work; Wanting to leave company; Therapy; Company should have a culture of mental health and quality of life; Quality time; separate personal from professional life.
3	Developed burnout due to overload and accumulation of functions (own choice)	Need to please; Perfectionism; Increase in demands; Anxiety; Irritability; unwillingness to go back to work; Distancing from co-workers, friends and family; Wanting to leave department, company and corporate environment; Therapy; Physical activity; Healthy eating habits; Balance between personal and professional life; Company should have a culture of mental health and quality of life; Self-care; Organization;
4	Developed burnout due to overload via pandemic (no choice)	Bad management; Increase in demands; Unwillingness to get back to work; Distancing from co-workers, friends and family; Wanting to leave field/department, company and corporate environment; Psychiatrist; Balance between personal and professional life; Company should have a culture of mental health and quality of life; Medication; Quality time; separate personal from professional life.
5	Developed burnout due to organizational restructuring of department	Need to please; Perfectionism; Bad management; Increase in demands; Anxiety; Irritability; Tiredness; Unwillingness to get back to work; Distancing from co-workers, friends and family; Wanting to leave field/department, company and corporate environment;; Therapy; Psychiatry; Balance between personal and professional life; Company should have a culture of mental health and quality of life; Medication; Self-care; Quality time; Organization; separate personal from professional life.
6	Developed burnout due to organizational restructuring of company	Need to please; Bad management; Increase in demands; Irritability; Tiredness; Unwillingness to get back to work; Wanting to leave field/department, company and corporate environment; Psychiatrist; Balance between personal and professional life; Company should have a culture of mental health and quality of life; Medication; Quality time; separate personal from professional life.

Source: Research data.

During the results processing phase, analyses were conducted to identify patterns, trends, and interpretations of the data. This included examining the figures and tables to provide a comprehensive understanding of the burnout syndrome experience among professionals in the accounting area, allowing for a thorough evaluation of the impacts of this syndrome on their personal and professional lives. Furthermore, the coping strategies adopted by these professionals in facing the challenges were identified.

It is important to note that three of the six interviewees were diagnosed with Burnout Syndrome by a psychiatrist and were subsequently removed from their work duties. The

remaining interviewees were not removed from their positions; however, I5 was advised to take leave by her psychiatrist but chose not to comply due to professional demands. She recounts:

The psychiatrist wanted to put me on leave, and the psychologist also told me it would be the best option, but I didn't want to because I had many demands to finish. I would be on leave, but I would be worried about overloading others or my tasks not progressing, and when I returned, there would be a backlog (I5).

I2 and I3 did not seek psychiatric care. However, according to the interpretations of their therapists, the symptoms they exhibited were directly related to their working conditions and lifestyle up to that point.

The data analysis revealed recurring categories such as poor management, anxiety, headaches, and seeking therapy as a coping mechanism. Additionally, it highlighted the importance of prioritizing self-care and promoting a culture of mental health, including regular physical activity, as frequently mentioned by I3: "Physical activity has helped me a lot. Sometimes, I need to prioritize exercising and be aware that I need to prioritize myself because if we don't prioritize ourselves, no one else will." Similarly, I1 emphasized being open to changes proposed during therapy: "During therapy, you need to be willing to make necessary changes, understand that there is a path to follow, and that evolution is necessary".

The idea of leaving their field of work and the company was also mentioned, reflecting dissatisfaction with the work environment and the search for a balance between personal and professional life. As Interviewee 4 stated, "I want to change fields, and I am preparing for when the opportunity arises. There will also be challenges, but I believe I will be able to balance my professional and personal life better".

Other relevant aspects included the need to align organizational discourse with reality, the importance of a proper diet, the pressure of perfectionism, and the pandemic's impact on the respondents' well-being. Symptoms such as irritability, fatigue, and withdrawal were observed, motivating the search for therapy and the use of medication. Sharing experiences and valuing a culture of quality of life also emerged as important themes, along with the necessity of separating personal and professional life and the importance of organization in daily activities.

A common characteristic among the interviewees is a high level of commitment and perfectionism, along with a constant need to please others. These personality traits contributed to the delay in recognizing the need to seek help, as they were reluctant to show vulnerability and fragility, both to themselves and to others. All interviewees emphasized the importance of mental health care as a way to prevent the development of Burnout Syndrome. They acknowledge that if they had prioritized this care earlier, they could have avoided the experience of burnout. As a result, they are committed to sharing the lessons learned with others to raise awareness about the importance of self-care and mental health attention.

Moreover, it was observed that in smaller companies, employees face greater difficulties in reporting the challenges they are experiencing. This occurs due to direct contact with leaders or owners, without the presence of an intermediary, such as a human resources department. As I2 commented:

I don't know who I can share this feeling with because my direct leader is the owner of the company. I don't believe that discussing these situations will solve anything because there is no one who can provide feedback. However, sharing these feelings with my colleagues shows that I am not the only one going through these situations (I2).

This proximity can create fears about sharing personal or mental health issues, increasing the pressure to hide emotional suffering. These findings highlight the complexity of

the burnout phenomenon and the need for comprehensive approaches to prevention and intervention. The results emphasize the importance of self-care, psychological support, and the creation of a healthy and balanced work environment where professionals can feel valued and motivated.

By considering these issues, it becomes possible to establish more effective strategies for addressing the challenges related to burnout and promoting better well-being among professionals in the field of controllership. These observations underscore the importance of fostering a culture of mental health care within organizations, regardless of their size. It is essential that employees feel comfortable seeking support and reporting their difficulties without fear of retaliation or stigma, thus establishing an environment of psychological safety.

Ultimately, this study contributes to the knowledge and awareness of burnout in the field of controllership, providing valuable insights for prevention, intervention, and the promotion of a healthy work environment. It is hoped that these findings will inspire effective actions by organizations and professionals, resulting in greater attention to mental health and the well-being of individuals involved in this field.

## **5. CONCLUSION**

The study explored Burnout Syndrome in the field of controllership, analyzing professionals' perceptions of causes, symptoms, impacts, and prevention and intervention strategies. It emphasized the importance of addressing burnout holistically, considering individual and organizational factors to improve quality of life and promote a balanced work environment.

The results showed that a healthy work environment, with emotional support and a balance between personal and professional life, is crucial. Burnout negatively affects job satisfaction, performance, and productivity, as well as impacting physical and mental health, potentially leading to serious illnesses such as cardiovascular diseases and metabolic disorders.

Therefore, employers and institutions should adopt measures to promote the comprehensive health of workers, offering emotional support, stress management programs, and healthy work environments. Investing in employee well-being strengthens mental health, productivity, and job satisfaction, creating a sustainable future where workers' needs are fully met.

Prevention and intervention strategies for burnout should consider organizational aspects and individual actions, including proper workload management, health and wellness policies, promotion of self-care, and social support. A healthy organizational environment should allow employees to identify with the company culture and feel trust and camaraderie, without fear of discrimination or dismissal due to mental health issues.

It is hoped that the results of this research will contribute to knowledge about burnout in the field of controllership, inspiring effective actions to promote mental health and well-being among professionals. It is recommended that organizations implement awareness programs, coping skills training, and encourage seeking professional help. Additionally, it is essential to be attentive to early signs of burnout and create a culture of mental health care.

Finally, it is acknowledged that the study has the limitation of having only six participants with a prevalence of female participants (83%), which may restrict the generalization of results due to bias and the small sample size. However, this limitation does not invalidate the results because the semi-structured qualitative methodology allowed for a deep exploration of the experiences and perceptions of controllership professionals, offering valuable insights into burnout. Furthermore, the richness of qualitative data can reveal nuances and significant patterns that broad quantitative studies may not capture. Thus, to strengthen the external validity of the findings, further studies are suggested with larger and more diverse

samples, including different sectors and demographic variables, as well as mixed approaches that integrate qualitative and quantitative data.

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