



The relationship between the Perceived Workload and the Withdrawal  
Intentions of Portuguese Young Auditors

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Dissertation

Master in Management



Supervised by

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Calendar **2017/2018**

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**Título da dissertação:** “The relationship between the perceived workload and the withdrawal intentions of Portuguese Young Auditors”

**Orientadora:** Professora Doutora Luísa Helena Ferreira Pinto

Ano de conclusão: 2018

Designação do ramo de conhecimento do Mestrado: Gestão (Management)

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Faculdade de Economia da Universidade do Porto, setembro de 2018

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## **BIOGRAPHICAL NOTE**

Pedro Araújo Cunha Madureira Rodrigues was born on 4th February 1992, in Porto, Portugal. He completed his bachelor's in management at Faculdade de Economia da Universidade do Porto (FEP) in September 2015, where he also started his master's in management degree in September 2016.



## ACKNOWLEDGMENTS

Quero começar por agradecer a todos os que me ajudaram a chegar até aqui; aos que estiveram presentes, de forma contínua ou não, mas que, de algum modo, tiveram um impacto positivo no meu percurso.

Agradeço à minha orientadora, Senhora Professora Doutora Luísa Helena Ferreira Pinto, a sua importante e motivadora presença ao longo do meu percurso académico. Uma sentida gratidão, por ter aceite este desafio que foi o de me orientar durante a minha tese de mestrado.

Aos meus familiares, agradeço fazerem-me entender a importância da educação na formação da pessoa, por me abrirem portas e me darem a possibilidade de questionar o mundo, mostrando-me igualmente o porquê de dever continuar em frente, mesmo quando se revela difícil. No âmbito de elaboração da minha tese, quero destacar a importância do contributo do meu tio José, da minha prima Patrícia e da minha Mãe.

Agradeço aos meus amigos e colegas, portugueses e não portugueses, que se encontram espalhados pelo mundo, por me fazerem sentir acompanhado durante o meu percurso. De várias formas, e neste caso em concreto, muitos motivaram-me a dar continuação à minha formação académica.

Finalmente, um grande obrigado a todos os jovens auditores portugueses que se disponibilizaram a colaborar comigo neste estudo. Sem o contributo de cada um, teria sido impossível concluir a minha tese de mestrado.



## **ABSTRACT**

**Purpose** – This study examines how perceived workload influences Portuguese young auditors' withdrawal intentions from the job, the organization and occupation. Furthermore, the practice of a hobby is suggested as a moderator.

**Design/methodology/approach** – Data was collected through a questionnaire delivered to a national sample of auditors, constituted by 138 Portuguese young auditors from several international auditing firms operating in Portugal.

**Findings** – The results indicate that perceived mental and time pressure are the most experienced workload factors among Portuguese young auditors, but perceived frustration was the main predictor of the three withdrawal intentions. Hobby practice showed a significant association with the job and organization withdrawal intentions, possibly functioning as a buffer, even though perceived workload superimposed

**Originality** – This study contributes to the literature by filling a gap about the Portuguese auditors' perceived workload and explore its effect on the three dimensions of withdrawal intentions. The work-leisure conflict was considered as possibly relevant to the young auditors and, in fact, the hobby practice can act as a moderator of the withdrawal intentions.

**Key Words:** Perceived Workload, Withdrawal Intentions, Portuguese Young Auditors

## RESUMO

**Propósito** – Este estudo examina como a percepção de carga de trabalho (*perceived workload*) influencia as intenções de abandonar (*withdrawal intentions*) o emprego, a organização e a ocupação/carreira dos jovens auditores portugueses. Além disso, a prática de atividades de lazer é sugerida como um moderador dessa relação.

**Design/Metodologia** – Os dados foram recolhidos através de um questionário dirigido a uma amostra nacional de jovens auditores portugueses, sendo a amostra constituída por 138 indivíduos de várias firmas de auditoria que operam em Portugal.

**Resultados** – Os resultados indicam que a pressão de tempo e mental são os fatores de carga de trabalho mais experienciados pelos jovens auditores portugueses. Apesar disso, foi a frustração que se revelou como o preditor mais significativo de todos os tipos de intenções de desistência. A prática de hobbies ou atividades de lazer revelou ter uma associação negativa e significativa com as intenções de desistência do trabalho, da organização, funcionando, possivelmente, como um moderador, apesar da carga de trabalho percebida se sobrepor.

**Originalidade** – Os resultados deste estudo contribuem para a literatura ao preencherem uma lacuna de informação relativa à percepção de carga de trabalho dos jovens auditores portugueses e ao revelarem o seu efeito sobre os vários tipos de intenções de abandono/desistência. O conflito trabalho-lazer foi considerado como possivelmente relevante e efetivamente a prática de atividades de lazer pode funcionar como moderador das intenções de desistência.

**Palavras-chave:** Sobrecarga de trabalho; Intenções de abandono/desistência; Jovens Auditores Portugueses



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## CHAPTER I – INTRODUCTION

The ability of retaining key employees has becoming a critical issue for most organizations (Ready, Hill, & Conger, 2008), being revealing to be of an increasingly importance due to the intensification of global competition (Stovel & Bontis, 2002).

Dwyer (2009) refers to the generational differences among the two generations that dominate the actual labour market: Generation X, which is currently the largest in number of active workers, and the Generation Y, or the Millennials. Generation X grew up in organizations with large corporate hierarchies and is known for the willingness to work long hours (Dwyer, 2009). Millennials, in turn, are characterized by being energetic workers, skilled in technology, with a great capacity of adaptation and multitasking, but valuing work-life balance, as this is of utmost importance to them (Dwyer, 2009).

In spite of these differences, when workload is too high and hinders employees (Eva Kyndt, Elisabeth Raes, Filip Dochy, & Els Janssens, 2012), it creates an imbalance between work and personal life that leads to frustration (Felstead *et al.* 2002) and often to resignations (Pradana & Salehudin, 2015). In the near future, this perceived workload will be even more critical, as Generation X approaches retirement and Millennials become the largest group of active workers. Thus, organizations are expected to adapt to these employees' needs avoiding the extra costs of recruiting, selecting and training uncommitted employees, with its negative reputational effects. Cascio (2006) reported that costs attached to the recruitment, selection and training of a new employee often exceed the annual wage of the position to be fulfilled.

A previous study, conducted by Persellin, Schmidt and Wilkins (2014) held in the United States of America, referred that auditors were working above the threshold –5 hours per week and oftentimes 20 hours, during the busy season, being this translated in the amount of overwork. It was stated, by Hermanson and colleagues (1995) that in the United States, 15% of newly hired junior auditors resigned during their first year and less than 50% stayed two years or more. This explains the scope of this study, which aims to examine how the perceived workload among this professional group might influence their withdrawal behaviours.

So far, several studies have related workload with turnover (Pradana, Salehudin 2015; Persellin, Schmidt, Wilkins, 2014; Utami & Nahartyo, 2013; Kingori, 2007) and have showed

how withdrawal intentions are strong predictors of actual withdrawal behaviours (e.g. Dysvik & Kuvaas, 2010; Mobley, 1982; Mobley et al., 1978). However, not much is known about the influence of perceived workload on the different types of withdrawal intentions, and up to our knowledge, there is no data about the Portuguese auditors.

The present research overcomes the existing research gaps by proposing the perceived workload as a main exogenous variable to explain the withdrawal intentions of Portuguese young auditors. Moreover, withdrawal intentions from job, organization and occupation will be considered individually, and not only the overall withdrawal intentions, thus following Carmeli (2005) conceptual approach. Another purpose of this research is to analyse how “Hobby Practices” may affect the withdrawal intentions, being suggested as a moderator. This accrues from a previous investigation from Pradana and Salehudin (2015) who suggested, for further investigation, taking into consideration the issue of work-leisure conflict, which might be more relevant to a sample of young and mostly single professionals. The insertion of this element is justified by the importance the Millennials attribute to personal life (Dwyer (2009), leading to the following research questions:

- (1) What is the perceived workload of Portuguese young auditors?
- (2) Does perceived workload affect their withdrawal intentions?
- (3) Do Portuguese young auditors have free time for hobby practices?
- (4) Does the time for hobby practices act as a moderator of the relationship between perceived workload and withdrawal intentions?

This research contributes to our understanding of the workload factors experienced by the Portuguese young auditors and to the way each dimension relates to the withdrawal intentions from the job, the organization and the occupation. The findings may help audit firms, in Portugal, to anticipate and minimize the impact of upcoming withdrawal behaviours. This impact may be especially high since these firms are service organizations and truly dependent on human resources (Chang, 2009). Thus, beyond the direct financial costs attached to withdrawal behaviours, the loss of employees is translated in the loss of knowledge, intellectual capital, mastery and reputation (Knight, 2014), which are better off preventing.

## CHAPTER II - LITERATURE REVIEW

### 2.1 Turnover and withdrawal intentions

The “withdrawal” concept is emphasized by Mobley (1982) and Mobley *et al.* (1978) as a process, which contains distinct, yet related constructs. These constructs can be categorized as withdrawal behaviour intentions and withdrawal actual behaviours, corresponding to different moments of the withdrawal process (M. Kivimäki, *et al.*, 2007).

Hom and Griffeth (1991) stated withdrawal cognitions consist of three items: thinking of quitting, intent to search and intent to quit. Furthermore, during his research, Carmeli (2005) used the distinction made by Blau (2000, 2007), concerning the different dimensions of withdrawal intentions: from job, organization and occupation. Job withdrawal intention is defined as the individual’s intentions to leave the current job in the near future; the organization withdrawal intention is defined by the existence of thoughts that reflect the intention of leaving the employing company in the near future; and the occupation withdrawal intentions refer to the individual’s intentions to leave the current career, in a near future (Carmeli, 2005).

These constructs have been widely studied in relation to withdrawal behaviours as absenteeism and turnover, being acknowledged as a strong predictor of an employee’s actual behaviour (Mobley *et al.*, 1978; Mobley, 1982; Griffeth, Hom, & Gaertner, 2000). Chang (2009) and Naumann (1992) defined turnover simply as the separation of an employee from the firm, while Bluedorn (1982) in turn, stated turnover means the individual stopped playing a role in the company, leaving company relevant areas. Through the years, there has been several reports of a significant and inverse correlation between job satisfaction and voluntary turnover (Judge, 1993; Saifuddin, Hongkralert & Sermsri, 2008; Pradana & Salehudin, 2015). Mobley (1977) theorized that job dissatisfaction usually leads the employees to think of quitting the current employment, what may help them evaluating the expected usefulness of searching for an alternative job and the costs related to the current resignation. All these are behaviours reflecting employees’ withdrawal intentions due to job dissatisfaction, showing the potential of withdrawal intentions as predictors of actual turnover. Summing up, withdrawal intentions are multidimensional constructs, that may reflect an employee’s

evaluation about his/her self-disposal to remain in the same employment conditions. Being considered strong antecedents of actual withdrawal behaviours, these constructs are adequate anticipatory measures of these behaviours.

High turnover rates have long been a concern to the public accounting firms (Wuchun Chi, Linda Hughen, Chan-Jane Lin & Ling Lei Lisic, 2012; Chong & Monroe, 2015), since it brings physical and/or psychological distance between employees and their functions (Rosse & Hulin, 1985). This act of quitting has a truly negative impact upon the success of organizations and is especially visible when those who leave are key and/or talented employees (Ready, Hill & Conger, 2008; Westhuizen, 2014). Thus, preventing withdrawal intentions is important for maintaining companies' competitive level, remitting to the critical issue of talent retention.

## **2.2 Perceived workload and withdrawal intentions**

Previous studies proved workload is an antecedent of job burnout (Jackson *et al.*, 1986; Leiter, 1991). Even none definition is accepted universally (Hart & Staveland, 1988; Cain, 2007).

Watkins (1953) defined workload as the influx which consists of individuals into and out of the workforce of an organization, over a specific period of time. Hart and Staveland (1988) state that workload is the cost incurred by an employee to achieve a particular level of performance. Warm and colleagues (1996) refer to it, as participant's self-perceived expenditure of cognitive resources. Cain (2007) defines workload as the interaction of mental demands imposed on employees by the tasks they attend. Fournier, Brun and Sylvie Montreeuil and colleagues (2010), in turn, define workload as the intensity of the effort made by workers to meet the demands of their jobs, under certain physical conditions and considering their own conditions.

Di Domenico and Nussbaum (2008) argue that workload is affected and defined by the interaction of the skills and personal characteristics of each individual, the circumstances under which the task is performed and the task exigence. Therefore, this definition emphasizes the importance of distinguishing actual workload from perceived workload (Lee, 2011). While actual workload is an objective measure, referring to the quantity of work expected to be performed (Guérin, *et al.*, 2006); perceived workload, in turn, is a subjective

measure, since it results from the individuals' workload self-perceptions (Laurie-Rose, Curtindale & Frey, 2017).

Perceived workload is one of the variables that has been considered to influence withdrawal behaviours (Kim & Kao, 2014). Earlier studies have shown a strong and positive relationship between perceived workload and different kinds of stress (e.g., Kirmeyer & Dougherty 1988; Tyler & Cushway, 1995; Brotheridge, 2001; Searle *et al.*, 2001; French & Caplan, 1972). High-work exhaustion, resulting from high perceived workload frequently leads to higher stress levels (Claessens, Eerde, Rutte, *et. al*, 2004; Persellin, Schmidt & Wilkins, 2014), which in turn, can cause withdrawal behaviours (Lee, 2011; Qureshi, Jamil, Iftkhar, Arif, Lodhi & Naseem, 2012).

French and Caplan (1972, 1973) reported a situation, applicable to the audit firms' context, in that supervisors assign work to subordinates. When the amount of work exceeds the individual capabilities to perform it, creates role overload, which generates several symptoms of psychological and physical strain. Contrarily to this, when employees believe their manager is concerned with them and is conscious of each employee's capacities, assigning a role that fits them, there is a higher likelihood of remaining with an organization, reflecting a reduced absenteeism and withdrawal intentions (Eisenberger *et al.*, 1986; Eisenberg *et al.*, 1990; Wayne *et al.*, 1997). Anyway, it is critical to remind the importance of the challenge itself: the more demanding or stimulating the job, the more satisfaction it brings to the employee, being a potential source of inspiration to work even harder and increasing his/her own productivity (Hackman & Oldham, 1975). However, simple routine jobs may increase absenteeism and consequently the withdrawal intentions (Orpen, 1979; Larson & Laiken, 1999). In addressing this, Karasek (1998) argued that the workload can be stimulating as long as it is not excessive.

In sum, earlier research warns managers and immediate supervisors for the significance of being aware of each employee's capabilities, for balancing their workload and for avoiding the situations of role overload that may justify the occurrence of withdrawal intentions and ultimately actual withdrawal behaviours. Given the aforementioned evidence, one would expect that the perceived workload among young auditors would be positively related to their withdrawal intentions, so the following hypotheses are proposed:

*H1:* Auditors perceived workload will be positively related to their job withdrawal intentions.

*H2:* Auditors perceived workload will be positively related to their organization

withdrawal intentions.

*H3:* Auditors perceived workload will be positively related to their occupation withdrawal intentions

In a research conducted by Pradana and Salehudin (2015), held in Jakarta, the results revealed that auditors' work overload was positively associated to turnover intention, through both job satisfaction and work-related stress. However, the authors did not observe a significant relation between work overload and work-life balance. The work-life conflict arises when the cumulative demands of work roles are not compatible with non-work roles. The accomplishment of one role's requirements becomes an obstacle to the satisfaction of the requirements of the other role. The workload pressure, the number of hours worked, and management support are considered common factors that potentialize the occurrence of work-life conflict (Vernon, 2013). As so, this leads to a question: How was this relation not reflected in the results of the Indonesian study? The authors justify this with the sample's population characteristics, being mostly single and young auditors, making easier to deal with wider amounts of work. Moreover, it was referred that, for this population, work-leisure conflict can be more relevant than work-life conflict, regarding withdrawal intentions. Tsaor, Liang and Hsu (2012) defined it as "a form of inter-role conflict from work and leisure domains". Similar to work-life conflict, it concerns conflicts between work and leisure, in that each domain interferes with the other. As so, Pradana and Salehudin, suggested for further researches, to take on consideration the work-leisure conflict.

The JD-R model, an occupational stress model, introduced to understand burnout (Schaufeli, 2017), states there are specific risk factors associated with job stress for every occupation, grouping them in two general categories – job demands and job resources (Bakker & Demerouti, 2007). This model assumes that the job resources may buffer the impact of demands in stress reactions.

Given the similarity between the samples of this research and the one held in Jakarta by Pradana and Salehudin (2015), the hobby practices are herein included as a potential moderator of the relationship between auditors perceived workload and withdrawal intentions. One expects that auditor's hobby practices may help buffer the negative effects of higher perceived workload, even if they are not job resources. The following hypothesis is proposed:

*H4:* Auditors' hobby practices moderate the relationship between the perceived



workload and auditors' withdrawal intentions from (a) the job; (b) the organization and (c) the occupation.

## 2.3 Theoretical Model and Hypotheses

The model purposed is represented by the figure 2 and includes the dimensions to be studied, as the hypotheses to be tested.

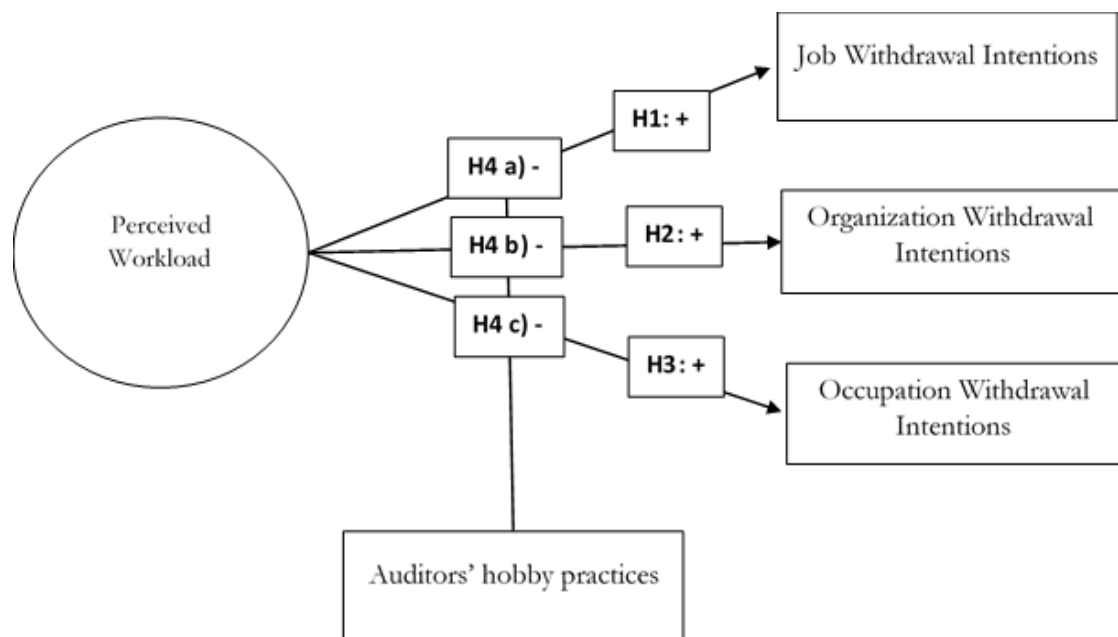


Figure 1 - Proposed framework and hypotheses

The hypotheses proposed:

*H1:* Auditors perceived workload will be positively related to their job withdrawal intentions.

*H2:* Auditors perceived workload will be positively related to their organization withdrawal intentions.

*H3:* Auditors perceived workload will be positively related to their occupation withdrawal intentions

*H4:* Auditors' hobby practices moderate the relationship between the perceived workload and auditors' withdrawal intentions from (a) the job; (b) the organization and (c) the occupation.

While studying the effect of perceived workload over withdrawal intentions, demographic and professional indicators (e.g.: gender, age, education, working tenure and current position) are used for understanding if and how they may influence the results.

## **CHAPTER III – METHODOLOGY**

To achieve the main objective of this study, which is examination of the relationship between auditors' perceived workload and withdrawal intentions among Portuguese young auditors, a quantitative methodology was adopted.

This chapter describes the procedures adopted for the data collection, the construction of the survey instrument and finally the procedures used to analyse the collected data.

### **3.1. Procedure and Sample**

This investigation targets Portuguese young auditors (born during the 80's and the 90's). Portuguese junior auditors from several audit firms operating in Portugal were invited to participate in this research, by answering a web survey. The potential respondents were found and contacted through social networks as LinkedIn. Individual participation was voluntary and anonymous. The respondents belong essentially to six accounting firms, operating in Portugal – Deloitte, KPMG, EY, Mazars, BDO and Baker Tilly. Table 1 presents the sample demographics.

In total, 138 of the invited participants completed the survey and the overall response rate was 64,186%, being the survey available from the 4th June till 15th July 2018. The sample is composed by 73 (52,9%) male and 65 (47,1%) female auditors. The average age is 24,79 years (SD=2,39) and the majority of the participants are single or unmarried (95,7%). It is important to refer that, during the data collection process one attempted to reach auditors that are below the Senior and Management positions, so the participant auditors have an average tenure in the organization of 19,72 months (SD=18,26). As expected, all respondents have a high education level (a bachelor as minimum) and 28 of the participants are still studying. There were no significant differences for the dependent variables related to the auditors' demographic characteristics.

Sample Demographics

	Sample Demographics		Mean	SD	
	General Variable	Name			n
Individual Demographics	Age		24,79	2,39	
	Number of dependents		,05	0,28	
	Organization Tenure		19,82	18,26	
	Gender	Male	73	52,9%	
		Female	65	47,1%	
		Total	138	100,0%	
	Education	Bachelor	56	40,6%	
		Master/Post-Graduation	82	59,4%	
		Total	138	100,0%	
	Marital Status	Single/Unmarried	132	95,7%	
		Married	6	4,3%	
		Total	138	100,0%	
	Residence	Lisboa	65	47,1%	
		Porto	61	44,2%	
		Outro	12	8,7%	
		Total	138	100,0%	
	Current Position	Trainee	4	2,9%	
Junior Auditor/Staff		11	8,1%		
Auditor		103	75,7%		
Senior Auditor		15	11,0%		
Manager		3	2,2%		
Total		136	100,0%		
Currently Studying	No	110	79,7%		
	Yes	28	20,3%		
	Total	138	100,0%		
Institution of studies	UP/FEP	62	45,6%		
	U Catolica	15	11,0%		
	ISCTE	17	12,5%		
	ISEG	16	11,8%		
	U Nova	11	8,1%		
	Outra	15	11,0%		
	Total	136	100,0%		

Table 1 – Participants’ demographics

Finally, as hobby practices are considered a moderator, data about this topic was collected, and summarized in Table 2. As shown, most participants have a hobby (57,2%) and usually practice two times a week (46,8%) or less (cumulative percentage is 69,6%). Moreover, for 50,6% of the auditors’ hobby involves gym activities.

Hobby practice for the last 2 weeks					
		Frequency	Percentage	Valid Percentage	Cumulative Percentage
Valid	No	59	42,8	42,8	42,8
	Yes	79	57,2	57,2	100,0
	Total	138	100,0	100,0	
Hobbies					
		Frequency	Percentage	Valid Percentage	Cumulative percentage
Valid	Gym	40	29,0	50,6	50,6
	Football	16	11,6	20,3	70,9
	Social Activities (with friends)	5	3,6	6,3	77,2
	Jogging	4	2,9	5,1	82,3
	Surf & Paddle Surf	1	0,7	1,3	83,5
	Basketball	2	1,4	2,5	86,1
	Martial arts	1	0,7	1,3	87,3
	Swimming	1	0,7	1,3	88,6
	Others	9	6,5	11,4	100,0
	Total	79	57,2	100,0	
	Regularity				
		Frequency	Percentage	Valid Percentage	Cumulative Percentage
Valid	sporadically	2	1,4	2,5	2,5
	1X/week	16	11,6	20,3	22,8
	2X/week	37	26,8	46,8	69,6
	3-5X/week	20	14,5	25,3	94,9
	Daily	4	2,9	5,1	100,0
	Total	79	57,2	100,0	

Table 2 – Participants' hobby practice

### 3.2. Measures

*Perceived Workload* was measured by the NASA Task Load Index (NASA TLX) (Hart & Staveland, 1988), adapted and translated for this research. First, respondents were asked to indicate the meaning of work overload to them, by ranking by descending order of importance (1 = very important to 6 = not at all important) six separate dimensions: mental, physical and temporal demands, frustration, effort, and performance. Secondly, respondents were asked to indicate on a 1-7 Likert response scale (in that 1 = very low and 7 = very high), how high was the perceived workload in their present job, along the same six dimensions measuring: mental, physical, temporal demands, frustration, effort and performance.

Following the procedure of Lan et al. (2009), respondents were asked to rank the importance they attributed to each dimension. The overall score was calculated by computing the score of the six dimensions. This measure simplification is named as Raw TLX (RTLX) (Noyes & Bruneau, 2007). Seven measurements were then calculated by weighting the importance and the rate in each of the six job demands (by multiplying both values), and finally computing an overall raw measure of work overload (the weighted average of the six dimensions). In addition to this raw measure of overall perceived workload, the score in each item was used to measure the specific perceived workload in that dimension.

*Withdrawal intentions* were measured following an adaptation of Carmeli (2005), measuring withdrawal intentions from the job, the organization and the occupation. Three items measured each withdrawal dimension, totalizing nine items. Respondents answered by using a 5-point Likert scale, from (1) completely disagree to (5) completely agree. Sample items include: “As soon as it is possible, I will leave this (job/organization/occupation)”, “I am actively searching for an alternative to this (job/organization/occupation)” and “I think a lot about leaving this (job/organization/occupation)”. The final scales revealed a high internal consistency (Cronbach  $\alpha$ ), respectively 0,887 for job withdrawal intentions; 0,926 for organization withdrawal intentions; and 0,928 for occupation withdrawal intentions.

Demographic variables were included as control variables, and dichotomized, such as gender (0 = male, 1 = female), education (0 = bachelor, 1 = master’s degree/post-graduation), marital status (0 = single/unmarried, 1 = married) or used as continuous variables, such as age (in years), tenure in the organization (computed in months) and the number of dependents. These variables were found in previous studies to influence withdrawal intentions (e.g., Pradana & Salehudin, 2015; Carmeli, 2005).

### **3.3. Data Analysis**

For testing the hypotheses, descriptive and regression analyses were run by using the Statistical Package for Social Sciences (SPSS), version 24. The data analyses followed a three-stage process. First, the measurements were computed and the reliability of the scales (Cronbach’s  $\alpha$ ) were determined before further use. Secondly, the descriptive statistics and

correlations between the research variables were computed, as reported in Table 3. The correlations were measured through the Pearson's correlation coefficient (Pearson's  $r$ ) and its significance, measured with the  $p$ -value ( $p < 0.05$  considered for statistical significance). Thirdly, multiple linear regression analyses were conducted, testing the hypothesis that auditors' perceived workload was related to their withdrawal intentions (Table 4 and Table 5). Moreover, the mediation effect of hobby practices was tested with every dependent variable. To test hypothesis 4, all the regressions analyses were made following Baron and Kenny's (1986) procedure. Three models were considered, progressively increasing the cofactors that were included. In the first model, withdrawal intentions were adjusted for gender and education, since the other demographic variables were not significantly correlated with the main variables (perceived workload dimensions, raw workload and withdrawal intentions' types) in the univariate analysis. In the second step, the withdrawal intentions were adjusted to the referred demographics and to the predictors – perceived workload dimensions (Table 4) and raw workload (Table 5). In the third step, the withdrawal intentions were adjusted to the before-mentioned variables, adding the moderator “hobby practice”. Finally, another regression analysis was performed to test the significance of the hobby practice as a moderator of the perceived workload dimensions (Table 6). In the first step, the perceived workload dimensions were adjusted to the demographic variables (gender and education); in the second, hobby practice was added.

The following chapter describes the main study findings.





## CHAPTER IV – RESULTS

By following a quantitative approach and targeting a sample of Portuguese young auditors, this study aims to answer the following research questions:

- (1) What is the perceived workload of Portuguese young auditors?
- (2) Does perceived workload affect their withdrawal intentions?
- (3) Do Portuguese young auditors have free time for hobby practices?
- (4) Does the time for hobby practices act as a moderator of the relationship between perceived workload and withdrawal intentions?

The findings presented in the following sections aim to answer these questions.

### 4.1. Descriptive and correlational analysis

Table 3 presents the means, standard deviations and correlations for the main research variables.

As shown, the majority of the participants were considering quitting the job/occupation/organization, as the reported withdrawal intentions were over the mid-point of the scale (mean values  $\geq 2,5$  out of 5).

In general, the relationships between the three dimensions of withdrawal intentions and the perceived workload (raw work overload) were positive, as expected, meaning that higher perceived workload levels are related to higher withdrawal intentions. Despite this, most of the correlations between the perceived workload factors and the dependent variables are low to moderate, with the weighted frustration workload being the only parameter significantly correlated with the three dimensions of withdrawal intentions.

Variable	M	SD	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Age	24,790	2,391																			
2. Gender	,470	,501	,071																		
3. Education	,590	,493	<b>,181*</b>	-,137																	
4. Marital Status	,040	,205	<b>,601**</b>	,084	-,041																
5. Number of Dependents	,050	,279	<b>,608**</b>	,089	-,115	<b>,729**</b>															
6. Current Position	2,010	,632	<b>,436**</b>	,166	-,053	<b>,222**</b>	<b>,246**</b>														
7. Tenure	19,820	18,264	<b>,504**</b>	,004	-,016	<b>,289**</b>	<b>,489**</b>	<b>0,424**</b>													
8. Currently Studying	,200	,404	-,152	-,007	<b>-,207*</b>	-,019	-,092	<b>-,214*</b>	-,075												
9. Hobby practice	,570	,497	-,132	-,141	-,880	,410	-,530	-,510	-1,440	-,740											
10. Job Withdrawal intentions	2,872	1,180	,056	,095	,065	-,098	-,032	-,011	,127	-,145	<b>-,198*</b>	,887									
11. Organization Withdrawal intentions	2,698	1,250	,084	,097	,080	-,100	-,039	,049	,140	-,124	<b>-,225**</b>	<b>,898**</b>	,926								
12. Occupation Withdrawal intentions	2,773	1,280	,069	,062	,080	-,083	,005	-,045	,146	-,122	-,153	<b>,923**</b>	<b>,870**</b>	,928							
13. Raw Workload	4,590	,670	,065	-,112	<b>,265**</b>	-,083	-,123	-,074	-,024	,034	<b>-,299**</b>	<b>,374**</b>	<b>,379**</b>	<b>,334**</b>	,779						
14. Weighted Physical Workload	1,900	1,530	-,016	,157	,034	-,115	-,065	,022	,022	,120	-,121	,025	,030	,005	<b>,226**</b>	,779					
15. Weighted Mental Workload	3,970	1,650	,014	-,097	-,033	,076	,056	-,163	,063	,122	,091	-,085	-,143	-,032	,110	,097	,779				
16. Weighted Time Pressure Workload	4,640	1,850	,128	-,136	<b>,270**</b>	,094	,022	,011	,036	-,078	,022	-,042	,016	-,071	<b>,277**</b>	<b>-,242**</b>	,105	,779			
17. Weighted Performance Workload	,870	,960	-,056	,067	,060	-,089	-,071	-,048	-,084	-,099	-,028	,046	,092	,094	<b>,227**</b>	-,125	<b>-,202*</b>	<b>-,243**</b>	,779		
18. Weighted Frustration Workload	2,470	1,550	,053	-,001	,032	-,046	-,002	,030	-,060	-,131	<b>-,218*</b>	<b>,444**</b>	<b>,412**</b>	<b>,418**</b>	<b>,416**</b>	<b>-,271**</b>	<b>-,343**</b>	-,036	<b>,194*</b>	,779	
19. Weighted Effort Workload	3,410	1,470	-,018	<b>-,246**</b>	,112	-,011	-,089	-,012	-,025	,070	-,410	,086	,067	,021	<b>,273**</b>	<b>-,278**</b>	<b>-,204*</b>	<b>,174*</b>	-,157	,006	,779

**Notes:** N = 138. Gender: "female" = 1; "male" = 0; Marital status: "single/unmarried" = 0, "married" = 1; Education: "Bachelor" = 0, "Master/Post-Graduation" = 1; Residency: "Lisbon" = 1, "Porto" = 2, "Other" = 3; Current Position: "trainee" = 0, "junior/auditor staff" = 1, "auditor" = 2, "senior auditor" = 3, "manager" = 4; Current Studying: "No" = 0, Yes = 1; Significant at: \* p < 0.05, \*\* p < 0.01. Cronbach's alpha estimates in parentheses, along the main diagonal.

\*. Correlation is significant at the 0.05 level (2-tailed).

\*\* Correlation is significant at the 0.01 level (2-tailed).

Table 3 - Descriptive analysis and correlations for the main research variables

Regarding correlations among the control variables, age is strongly and positively correlated with marital status ( $r = 0,601$ ;  $p < 0,01$ ), number of dependents ( $r = 0,608$ ;  $p < 0,01$ ), current position ( $r = 0,436$ ;  $p < 0,01$ ) and tenure in current position ( $r = 0,504$ ;  $p < 0,01$ ). Education reveals a positive and significant correlation with age ( $r = 0,181$ ;  $p < 0,05$ ) and it is inversely correlated with the “currently studying” variable ( $r = -0,207$ ;  $p < 0,05$ ). Marital status reveals a positive and strong correlation with the number of dependents ( $r = 0,729$ ;  $p < 0,01$ ) and a positive, even though moderate correlation with the current position ( $r = 0,222$ ;  $p < 0,01$ ) and tenure in current position ( $r = 0,289$ ;  $p < 0,01$ ). The number of dependents is positively correlated with the current position ( $r = 0,246$ ;  $p < 0,01$ ) and the tenure in the current position ( $r = 0,489$ ;  $p < 0,01$ ). Finally, the current position is positively correlated with tenure in current position ( $r = 0,424$ ;  $p < 0,01$ ) and negatively correlated with current studying ( $r = 0,214$ ;  $p < 0,01$ ).

It is important to refer that gender and education are the only control variables which are significantly correlated with the main research variables: gender is negatively correlated with effort workload ( $r = -0,246$ ;  $p < 0,01$ ), in that male respondents reported higher levels of effort; and higher education is positively correlated with raw workload ( $r = 0,265$ ;  $p < 0,01$ ) and time pressure workload ( $r = 0,270$ ;  $p < 0,01$ ).

Regarding the main research variables, the correlations amongst withdrawal intentions are positive and almost perfect ( $r$  is positive and close to 1), being all highly significant too ( $p < 0,01$ ). Correlations between the perceived workload and withdrawal intentions variables, the frustration workload was the only dimension significantly correlated with the job ( $r = 0,444$ ;  $p < 0,01$ ), organization ( $r = 0,412$ ;  $p < 0,01$ ), occupation ( $r = 0,418$ ;  $p < 0,01$ ) and overall ( $r = 0,440$ ;  $p < 0,01$ ) withdrawal intentions. Raw workload is positively and significantly correlated with job ( $r = 0,374$ ;  $p < 0,01$ ), organization ( $r = 0,379$ ;  $p < 0,01$ ), occupation ( $r = 0,334$ ;  $p < 0,01$ ), and overall withdrawal intentions ( $r = 0,375$ ;  $p < 0,01$ ).

Among perceived workload variables, the raw workload is positively correlated with all workload dimensions, except with mental workload ( $r = 0,110$ ;  $p < 0,05$ ). The raw workload is positively and significantly correlated with physical demands ( $r = 0,226$ ;  $p < 0,01$ ), time pressure ( $r = 0,277$ ;  $p < 0,01$ ), performance ( $r = 0,227$ ;  $p < 0,01$ ), frustration ( $r = 0,416$ ;  $p < 0,01$ ) and effort ( $r = 0,273$ ;  $p < 0,01$ ) workload variables. The physical workload is inversely, but significantly correlated with time pressure ( $r = -0,242$ ;  $p < 0,01$ ), frustration ( $r = -0,271$ ;  $p < 0,01$ ) and effort ( $r = -0,278$ ;  $p < 0,01$ ) workload. The mental workload variable is significantly and negatively correlated with the performance ( $r = -0,202$ ;  $p < 0,05$ ), frustration

( $r = -0,343$ ;  $p < 0,01$ ) and effort ( $r = -0,204$ ;  $p < 0,05$ ) workload dimensions. The time pressure workload is significantly correlated with performance ( $r = -0,243$ ;  $p < 0,01$ ) and effort ( $r = 0,174$ ;  $p < 0,05$ ) workload. The only other significant correlation is between performance and frustration workload ( $r = 0,194$ ;  $p < 0,05$ ). However, one should note that perceived workload dimensions were graded dependently on one another, since participants had to rank these variables, by descending order of importance.

Finally, hobby practice was negatively correlated with job ( $r = -0,198$ ;  $p < 0,05$ ) and organization ( $r = -0,225$ ;  $p < 0,01$ ) withdrawal intentions and raw workload ( $r = -0,299$ ;  $p < 0,01$ ) and frustration ( $r = -0,218$ ;  $p < 0,05$ ).

## 4.2. Testing Hypotheses

The results of the multiple regression analyses are presented in Table 4, Table 5 and Table 6.

*Hypothesis 1* predicted a positive relationship between auditors perceived workload and their job withdrawal intentions. As shown in Table 4, only some dimensions of the predictor “Perceived workload” were significantly associated with job withdrawal intentions (Step 2), respectively frustration workload ( $\beta = 0,537$ ;  $p < 0,001$ ); physical workload ( $\beta = 0,185$ ;  $p < 0,05$ ); and effort workload ( $\beta = 0,195$ ;  $p < 0,05$ ). In testing the hypothesis with the raw measure of perceived workload (step 2 of Table 5), one observes that the former had a significant positive association with job withdrawal intentions ( $F = 8,449$ ;  $p < 0,01$ ;  $\beta = 0,395$ ;  $p < 0,001$ ). Raw workload explains 14.4% of the variance of Portuguese auditors’ intentions to withdraw from their job, which supports hypothesis 1.

*Hypothesis 2* predicted a positive relationship between perceived workload and organization withdrawal intentions. As shown in Table 4, only some dimensions of the predictor “Perceived workload” were significantly associated with organization withdrawal intentions (Step 2), notably frustration workload ( $\beta = 0,472$ ;  $p < 0,001$ ); physical workload ( $\beta = 0,202$ ;  $p < 0,05$ ); and effort workload ( $\beta = 0,154$ ;  $p < 0,1$ ). The raw measure of perceived workload (step 2 of Table 5) was significantly and positively related to the organization withdrawal intentions ( $F = 8,703$ ;  $p < 0,001$ ;  $\beta = 0,396$ ;  $p < 0,001$ ). Raw perceived workload explains 14.5 % of the variance of Portuguese auditors’ intentions to withdraw from the organization, which supports hypothesis 2.

Predictors	Job Withdrawal Intentions			Organization Withdrawal Intentions			Occupation Withdrawal Intentions		
	Step 1	Step 2	Step 3	Step 1	Step 2	Step 3	Step 1	Step 2	Step 3
Intercept	2,642	0,508	0,706	2,426	0,353	0,651	2,544	0,546	0,665
<i>Demographics</i>									
Gender	0,106	0,131	<b>0,145+</b>	0,110	0,118	0,138	0,074	0,090	0,096
Education	0,079	0,047	0,044	0,095	0,035	0,030	0,090	0,078	0,076
<i>Predictor</i>									
Weighted Physical Workload		<b>0,185*</b>	<b>0,164+</b>		<b>0,202*</b>	<b>0,172+</b>		0,132	0,120
Weighted Mental Workload		0,139	0,141		0,049	0,052		<b>0,178*</b>	<b>0,179*</b>
Weighted Time Pressure		-0,020	-0,021		0,073	0,072		-0,060	-0,060
Weighted Performance Workload		0,007	0,005		0,068	0,065		0,043	0,042
Weighted Frustration Workload		<b>0,537***</b>	<b>0,514***</b>		<b>0,472***</b>	<b>0,438***</b>		<b>0,502***</b>	<b>0,488***</b>
Weighted Effort Workload		<b>0,195*</b>	<b>0,189*</b>		<b>0,154+</b>	<b>0,146+</b>		0,121	0,118
<i>Moderator</i>									
Hobby practice			-0,088			-0,124			-0,048
Overall F	1,039	<b>5,811***</b>	<b>5,305***</b>	1,250	<b>4,696***</b>	<b>4,468***</b>	0,806	<b>4,742***</b>	<b>4,231***</b>
R <sup>2</sup>	0,015	0,265	0,272	0,018	0,226	0,239	0,012	0,227	0,229
Adjusted R <sup>2</sup>	0,001	0,219	0,220	0,004	0,178	0,186	-0,003	0,179	0,175
Change in R <sup>2</sup>		0,250	0,007		0,207	0,014		0,215	0,002

**Notes:** Significant at: <sup>+</sup>p < .10 \*p < .05, \*\*p < .01, \*\*\*p < .001; standardized  $\beta$  coefficients are reported after Z-score transformation,  $n = 138$ .

Table 4 - Multiple regressions of the hypothesized relationships between auditors' demographics, perceived workload dimensions and withdrawal intentions.

Predictors	Job Withdrawal Intentions			Organization Withdrawal Intentions			Occupation Withdrawal Intentions		
	Step 1	Step 2	Step 3	Step 1	Step 2	Step 3	Step 1	Step 2	Step 3
Intercept	2,642	-0,152	-0,040	2,426	-0,826	-0,329	2,544	-0,389	-0,111
<b>Demographics</b>									
Gender	0,106	0,136	<b>0,148+</b>	0,110	0,140	<b>0,155+</b>	0,074	0,100	0,108
Education	0,079	-0,021	-0,021	0,095	-0,006	-0,006	0,090	0,003	0,003
<b>Predictor</b>									
Raw Workload	<b>0.395*** 0,362***</b>			<b>0,396*** 0,355***</b>			<b>0,344*** 0,324***</b>		
<b>Moderator</b>									
Hobby practice				<b>-0,141+</b>					
<i>Overall F</i>	1,039	<b>8,449***</b>	<b>6,835***</b>	1,250	<b>8,703***</b>	<b>7,346***</b>	0,806	<b>6,162***</b>	<b>4,787**</b>
<i>R<sup>2</sup></i>	0,015	0,159	0,171	0,018	0,163	0,181	0,012	0,121	0,126
<i>Adjusted R<sup>2</sup></i>	0,001	0,140	0,146	0,004	0,144	0,156	-0,003	0,102	0,100
<i>Change in R<sup>2</sup></i>		0,144	0,012		0,145	0,018		0,109	0,005

**Notes:** Significant at: <sup>+</sup>p < .10, \*p < .05, \*\*p < .01, \*\*\*p < .001; standardized  $\beta$  coefficients are reported after Z-score transformation,  $n = 138$ .

Table 5 - Multiple regressions of the hypothesized relationships between auditors' demographics, perceived raw workload and withdrawal intentions.

*Hypothesis 3* predicted a positive association between perceived workload and occupation withdrawal intentions. As shown in Table 4, frustration workload was again the main predictor ( $\beta = 0,502$ ;  $p < 0,001$ ); along with mental workload ( $\beta = 0,178$ ;  $p < 0,05$ ). As for the raw measure of perceived workload (step 2 of Table 5), it was positively associated with occupation withdrawal intentions ( $F = 6,162$ ;  $p < 0,001$ ;  $\beta = 0,344$ ;  $p < 0,001$ ). Raw perceived workload explains 10.9% of the variance of Portuguese auditors' intentions to withdraw from the occupation, supporting hypothesis 3.

Finally, *hypothesis 4* hypothesized a moderating effect of the auditor's hobby practice (added in step 3), that would act as a buffer between the relationship of auditors' perceived workload and withdrawal intentions.

In Table 6 we can appreciate that hobby practice is significantly related with raw workload ( $\beta = -0,272$   $p < 0,01$ ) and frustration ( $\beta = -0,221$   $p < 0,05$ ), being mildly associated with physical workload and not showing a relevant relationship with other perceived workload dimensions.

Hobby practice had a significant association with job ( $\beta = -0,141$   $p = 0,020$ ) and organization withdrawal intentions ( $p = 0,008$ ), in univariate analysis. However, as shown in table 4, hobby practice is not relevant ( $p > 0,1$ ) for the explanation of the withdrawal intentions, when adjusted to the perceived workload dimensions, that seem more important. Hobby practice was mildly associated with organization withdrawal intentions ( $\beta = -0,141$   $p < 0,1$ ), if adjusted to the raw workload (Table 5).

Predictors	Physical Workload		Mental Workload		Time Pressure Workload		Performance Workload		Frustration Workload		Effort Workload		Raw Workload	
	Step 1	Step 2	Step 1	Step 2	Step 1	Step 2	Step 1	Step 2	Step 1	Step 2	Step 1	Step 2	Step 1	Step 2
Intercept	1,562	1,804	4,225	4,034	4,241	4,118	0,722	0,758	2,408	2,791	3,591	3,592	4,435	4,638
<b>Demographics</b>														
Gender	<b>0,165+</b>	<b>0,183*</b>	-0,104	-0,118	-0,101	-0,109	0,147	0,155	0,003	0,032	<b>-0,235**</b>	<b>-0,235**</b>	-0,077	-0,041
Education	0,056	0,046	-0,047	-0,040	<b>0,256**</b>	<b>0,260**</b>	0,138	0,133	0,032	0,017	0,080	0,080	<b>0,255**</b>	<b>0,236**</b>
<b>Moderator</b>														
Hobby Practice		<b>-0,142+</b>		0,104		0,060		-0,064		<b>-0,221*</b>		-0,001		<b>-0,272**</b>
Overall F	1,926	<b>2,227*</b>	0,798	1,016	<b>6,102**</b>	<b>4,224**</b>	0,637	0,470	0,069	<b>2,292+</b>	<b>4,825**</b>	<b>3,192*</b>	<b>5,573**</b>	<b>7,797***</b>
R <sup>2</sup>	0,028	0,047	0,012	0,022	0,083	0,086	0,009	0,010	0,001	0,049	0,067	0,067	0,076	0,149
Adjusted R <sup>2</sup>	0,013	0,026	-0,003	0,000	0,069	0,066	-0,005	-0,012	-0,014	0,028	0,053	0,046	0,063	0,130
Change in R <sup>2</sup>		0,020		0,011		0,003		0,001		0,048		0,000		0,072

**Notes:** Significant at: <sup>+</sup>p < .10, \*p < .05, \*\*p < .01, \*\*\*p < .001; standardized β coefficients are reported after Z-score

Table 6 - Multiple regressions of the relationships between auditors' demographics, hobby practice and the perceived workload dimensions.



## CHAPTER V – DISCUSSION

This study aims to examine how the perceived workload influences Portuguese young auditors' withdrawal intentions from the job, the organization and occupation. It addresses the following research questions:

- (1) What is the perceived workload of Portuguese young auditors?
- (2) Does perceived workload affect their withdrawal intentions?
- (3) Do Portuguese young auditors have free time for leisure activities?
- (4) Does the time for leisure activities act as a moderator of the relationship between perceived workload and withdrawal intentions?

In answering the first question - *What is the perceived workload of Portuguese young auditors?* - the results showed that time pressure and mental workload are the most experienced workload factors, being classified as high (mean values > 3,5 out of 7).

In answering the second question - *Does perceived workload affect their withdrawal intentions?* - the regression analyses showed that some workload dimensions have a different influence on each withdrawal intention type, despite the positive association between raw perceived workload and withdrawal intentions. These findings support the relevance of considering the different workload dimensions as well as the three withdrawal intentions (Blau, 2000; Carmeli, 2005). In the surveyed sample, frustration was the only predictor of all the three withdrawal intentions, despite its low reported mean. This finding suggests that even at “low doses” frustration leads to withdrawal intentions; suggesting that it is when everything seems to go wrong that employees think about quitting their jobs, organization or occupation. This corroborates other findings, as Persellin, Schmidt and Wilkins (2014) showed that high workload perceptions have the largest negative impact on morale, causing frustration, leading to understaffing and staff turnover. Contrary to what was expected, the second most significant predictor was the physical demands of the job, despite being perceived as lower than mental demands or time pressure. Physical demands significantly predicted job and organization withdrawal intentions, while mental workload, was significant to predict occupation withdrawal intentions. These results, in some way, go against the conclusions of some previous studies, which refer to the psychological burden from the work overload as a main cause that leads junior auditors to resign (Pradana & Salehudin,

2015). Another interesting finding refers to time pressure. This dimension was considered the main overload factor by the Portuguese young auditors, and yet, was not a significant predictor of their withdrawal intentions. This finding confirms the conclusion of Kingori (2007), who referred the commonality of experiencing time pressure among highly experienced auditors, which is not unpleasant enough to lead them quit. This dimension is the only one which reveals a negative effect – even though not statistically significant – on job and occupation withdrawal intentions. This may express the possible stimulating effect that time pressure may have, by raising adrenalin, leading to a greater focus capacity (Choo, 1995). Still, it remains important and deserves managers' attention due to its positive correlation with other stressors, such as raw workload, indirectly contributing to negative impacts, especially if this is maintained for a long period of time. Overall, the results not only confirm earlier findings, but also complement previous studies by using different approaches and methods. For example, participants were not inquired about what motivates them to keep working as auditors (e.g., wages, gaining knowledge and experience, career prospects), but instead were invited to classify their perceived workload dimensions, different withdrawal intentions and hobby practice.

In answering the third research question - *Do Portuguese young auditors have free time for leisure activities or hobby practices?* – the data showed slightly more than half (57,2%) of the participants had a hobby, which was practiced with some regularity (on average, twice a week). This is in line with what has been described as characteristic of the Millennials, that aim to reconcile an intense professional activity with leisure.

Finally, and in answering the fourth research question - *Does the time for hobby practices act as a moderator of the relationship between perceived workload and withdrawal intentions?* – we observed that hobby practice was negatively related to some perceived workload dimensions, namely frustration, and to raw workload. Our findings also showed that having a hobby practice was a negative predictor of job and organization withdrawal intentions. However, it lost significance when adjusted to perceived workload dimensions. This suggests that hobbies can act as a buffer between the workload and withdrawal intentions, if the perceived workload is not overwhelming.

## 5.1. Limitations and suggestions for future research

This study has a set of limitations that must be considered. It targets a specific segment of the auditors' population, which is not representative and thus limits the generalization of the findings. However, the results are still informative to other groups of young auditors.

This study is cross-sectional. Therefore, one cannot ascertain causality links, but only associations between the variables. Moreover, response bias cannot be excluded. In fact, a significant proportion of the sample was thinking about quitting their actual job and half of them were actually looking for an alternative job, organization and occupation. It may be the case that individuals with higher withdrawal intentions felt more compelled to participate in a study about this subject.

Another issue related to sample size, which is robust for the targeted population, is that it may not be large enough to show a significant effect of some parameters with a low frequency or high homogeneity (e.g., age, hobby frequency).

Subjective scales as the TLX were used, being susceptible to the occurrence of rating bias, potentializing the risk of results being influenced by personal tendencies or individual characteristics. To minimize these limitations, several recommendations by Podsakoff et al.'s (2003) were followed: explaining there was no correct or incorrect answers; protecting the anonymity, by not asking neither the name or any kind of contact of the respondent; keeping questions simple and adapted to the context. In future researches, where Nasa TLX scale is applied, should consider using techniques that may minimize the halo effect in ratings.

This study also facilitates future research about the withdrawal intentions or perceived workload, applied to the Portuguese employees. We believe that it is important that future studies differentiate workload's dimensions and withdrawal intentions types, since they have a different impact.

As shown, and despite the moderate to high withdrawal intentions among the young Portuguese auditors, the proposed model was able to explain up to 27,2% of the variance of their withdrawal intentions. Thus, future research might consider the influence of other independent variables, such as the perception of employability and the frustration subject.

One also recommends investigating what keeps the auditors in the audit firms, despite their high work demands and experienced frustration.

## 5.2. Practical implications

The study's findings have practical implications for the audit firms' human resources managers and team leaders who intend to better understand employees' behaviours, to keep key employees and avoid possible withdrawal behaviours.

Regarding the young Portuguese auditors, the findings of the investigation suggest that a significant proportion of these employees show intentions of quitting their jobs, organizations and/or occupation.

The results show that human resources and team managers need to be aware of everything that is related to auditors' frustration, due to its high significance relatively to the withdrawal intentions. Being conscious about each employee's own capacities and motivation and giving support in the achievement of their professional goals, should be taken seriously by the organizations, willing to decrease the occurrence of withdrawals.

Mental workload was the second most experienced workload dimension. Thus, it is important to be aware of any threats to the well-being, be attentive to the first signs of emotional exhaustion and deal with them, timely, making possible for each one to use his/her own potential, to work productively, not affecting negatively the quality of the firms' services, putting the firm at the risk.

As previous studies had already revealed, perceived workload has a positive relationship with all the withdrawal intentions' types, therefore to minimize withdrawal from job, organization and occupation, it is important to act on reducing the perception of work overload.

Hobby practice promotion can have a beneficial effect in the way that individuals perceive job demands and may reduce the withdrawal behaviours.

## CHAPTER VI - CONCLUSIONS

Our results suggest that an increase in the perceived workload, namely in what concerns the frustration dimension, is positively associated to the intention to withdraw from the job, organization and occupation. Overall raw workload is a significant determinant of withdrawal intentions, whereas hobby practice is negatively related, possibly acting as a “buffer”.

Through the collected data we concluded that perceived workload has a positive and significant relation with all the withdrawal intentions, regarding job, organization or occupation withdrawal intentions.

Not all the perceived workload dimensions had impact on all the withdrawal intentions types. From all the perceived workload dimensions, the frustration workload proved to be the most significant and the strongest predictor of all the withdrawal intentions. This is interesting, since the surveyed auditors reported higher time pressure demands, followed by mental workload. While frustration was not among the highest demands, it has a pervasive relation with auditors’ withdrawal intentions.

A higher tolerance to work overload may accrue from the Portuguese economic situation and from the low expectations of the young auditors about finding better working conditions (wages, career progression and opportunities of knowledge absorption), as the ones offered by the audit firms – a plausible explanation for the mean values of the items which express the intention of leaving the job/organization/occupation being higher than the items which express the auditors’ active search for an alternative to their actual job/organization/ occupation (Appendix III).

As shown, most Portuguese young auditors experience a high time pressure and a high intense mental activity, which were not linked to their withdrawal intentions, but might produce other secondary outcomes, such as work strain and burnout. It is important to take these factors into consideration, since, as it was shown by other studies (Kingori, 2007; Kim & Stoner, 2008), they are some of the main causes for health and stress problems that may lead to frustration, and indirectly, to withdrawal behaviours. Future research might help discern these complex effects.



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## APPENDIXES

### Appendix I – Questionnaire

“A atividade profissional dos auditores”

O presente inquérito, dirigido a jovens auditores portugueses, insere-se numa investigação sobre as exigências profissionais desta atividade, desenvolvida pela Faculdade de Economia da Universidade do Porto.

Não há respostas certas ou erradas, o importante é a sua opinião. Por isso, e após ler a informação facultada, responda a todas as questões o mais espontaneamente possível.

O tempo de resposta é inferior a 5 minutos. É garantida a total confidencialidade sobre os dados fornecidos e os resultados obtidos serão apenas utilizados para efeito de investigação.

Se desejar, poderá pedir informações e esclarecimentos adicionais através do contacto: Pedro Rodrigues (FEP\_UP) – [100402053@fep.up.pt](mailto:100402053@fep.up.pt)

Muito obrigado pela sua participação.

Aceita prosseguir?

Sim  Não

Por favor, ASSINALE POR ORDEM DECRESCENTE de importância, em que (1) significa “O Mais importante” e (6) significa “O Menos importante”:

Para mim, sobrecarga de trabalho significa:	1	2	3	4	5	6
Elevada exigência mental						
Elevada exigência física						
Elevado ritmo de atividade/pressão do tempo						
Elevado esforço para obter resultados						
Insucesso no atingimento de resultados						
Elevada frustração/stress						





Relativamente à sua atividade profissional, por favor responda aos seguintes itens, utilizando uma escala de 7 níveis em que (1) significa “Muito Baixo” e (7) significa “Muito Elevado”.

\_1\_\_\_\_\_2\_\_\_\_\_3\_\_\_\_\_4\_\_\_\_\_5\_\_\_\_\_6\_\_\_\_\_7

Muito Baixo

Muito Elevado

10. Quão fisicamente exigente é um dia de trabalho normal?

1\_\_\_\_\_2\_\_\_\_\_3\_\_\_\_\_4\_\_\_\_\_5\_\_\_\_\_6\_\_\_\_\_7

11. Quão mentalmente exigente é um dia de trabalho para si? Quanto esforço mental é requerido? (Tenha em conta atividades como: pensar, decidir, calcular, memorizar e a procura de informação).

\_1\_\_\_\_\_2\_\_\_\_\_3\_\_\_\_\_4\_\_\_\_\_5\_\_\_\_\_6\_\_\_\_\_7

12. Quão elevado é o ritmo de atividade durante os seus dias de trabalho? Quão elevada é a pressão de tempo experienciada?

\_1\_\_\_\_\_2\_\_\_\_\_3\_\_\_\_\_4\_\_\_\_\_5\_\_\_\_\_6\_\_\_\_\_7

13. Quão bem-sucedido é a realizar as suas atividades profissionais atuais?

\_1\_\_\_\_\_2\_\_\_\_\_3\_\_\_\_\_4\_\_\_\_\_5\_\_\_\_\_6\_\_\_\_\_7

14. Durante um típico dia de trabalho, quão inseguro, desencorajado, irritado, stressado e irritado se sente?

\_1\_\_\_\_\_2\_\_\_\_\_3\_\_\_\_\_4\_\_\_\_\_5\_\_\_\_\_6\_\_\_\_\_7

15. Quão duramente tem que trabalhar para conseguir atingir o seu nível de performance?

\_1\_\_\_\_\_2\_\_\_\_\_3\_\_\_\_\_4\_\_\_\_\_5\_\_\_\_\_6\_\_\_\_\_7

Outras informações:

- Nas últimas duas semanas praticou algum desporto ou hobby?

Sim \_\_\_\_. Qual? \_\_\_\_\_

Não \_\_\_\_

- Se sim, com que regularidade ou frequência o fez?

1x/semana \_\_\_\_

2x/semana \_\_\_\_

3-5x/semana \_\_\_\_

Diariamente \_\_\_\_

Outra? \_\_\_\_\_

Dados demográficos:

- Género? M \_\_\_\_ F \_\_\_\_

- Idade? \_\_\_\_

- Estado civil? \_\_\_\_\_

- Número de dependentes? \_\_\_\_\_

- Função atual? \_\_\_\_\_

Período em que trabalha na organização, como auditor? (n<sup>a</sup> de meses) \_\_\_\_\_

- Grau de Escolaridade? \_\_\_\_\_

- Encontra-se a estudar de momento? Sim \_\_\_\_ Não \_\_\_\_

- Onde completou os seus estudos? \_\_\_\_\_

Appendix II – Measures and reliability of the scales

<u>Measures</u>	<u>Items</u>	<u>Cronbach's Alpha</u>
<b>Mental demand</b>	How physically demanding was the task?	Reliability of the overall workload scale is 0.72.
<b>Psychological Demand</b>	how physically demanding was this task?	
<b>Temporal Demand</b>	How hurried or rushed was the pace of the task?	
<b>Overall demand/performance</b>	How successful were you in accomplishing what you were asked to do?	
<b>Frustration Level</b>	How insecure, discouraged, irritated, stressed, and annoyed were you?	
<b>Effort</b>	How hard did you have to work to accomplish your level of performance?	
<b>Withdrawal intentions from Job</b>	I think a lot about leaving the Job.	The overall withdrawal intentions scale is 0.90.
	I am actively searching for an alternative to the Job.	
	As soon as it is possible, I will leave the Job.	
<b>Withdrawal intentions from Organization</b>	I think a lot about leaving the Organization.	
	I am actively searching for an alternative to the Organization.	
	As soon as it is possible, I will leave the Organization.	
<b>Withdrawal intentions from Occupation</b>	I think a lot about leaving the Occupation.	
	I am actively searching for an alternative to the Occupation.	
	As soon as it is possible, I will leave the Occupation.	

### Appendix III – Withdrawal Intentions (frequencies)

Variables	Items	Mean	SD	Median	Mode	Minimum	Maximum
Job Withdrawal Intentions	I think a lot about leaving the Job.	3,34	1,315	4	4		
	I am actively searching for an alternative to the Job.	2,48	1,263	2	2	1	5
	As soon as it is possible, I will leave the Job.	2,8	1,33	3	3		
Organization Withdrawal Intentions	I think a lot about leaving the Organization.	2,94	1,376	3	4		
	I am actively searching for an alternative to the Organization.	2,47	1,302	2	1	1	5
	As soon as it is possible, I will leave the Organization.	2,68	1,34	3	2		
Occupation Withdrawal Intentions	I think a lot about leaving the Occupation.	3,05	1,446	3	4		
	I am actively searching for an alternative to the Occupation.	2,54	1,296	2	1 ; 2	1	5
	As soon as it is possible, I will leave the Occupation.	2,72	1,371	3	2		

Notes: N = 138. Scale: "completely disagree" = 1; "disagree" = 2; "do not agree or disagree" = 3; "agree" = 4; "completely agree" = 5

