

Estimation of the costs due to the absence of small landowners due to burnout in the region of Delicias, Chihuahua Mexico

Estimación de los costos por la ausencia de los pequeños propietarios por padecer burnout en la región de Delicias, Chihuahua México

MOLINA-LARA, Elia Angélica†*, PALAFOX-BOLIVAR, Marisol Priscila, VALLES-ALARCÓN, Isela Adriana and MONÁRREZ-PACHECO, Víctor Hugo

Universidad Autónoma de Chihuahua, México.

Tecnológico Nacional de México Campus Delicias, México.

ID 1st Author: *Elia Angélica, Molina-Lara* / ORC ID: 0000-0002-9323-7597, Researcher ID Thomson: JSK-2068-2023, CVU CONAHCYT ID: 997750

ID 1st Co-author: *Marisol Priscila, Palafox-Bolivar* / ORC ID: 0000-0003-1922-3792, Researcher ID Thomson: JSK-3673-2023, arXiv Author ID: PalafoxBolivar, CVU CONAHCYT ID: 507240

ID 2nd Co-author: *Isela Adriana, Valles-Alarcón* / ORC ID: 0000-0001-9138-748X, Researcher ID Thomson: JSK-3018-202, arXiv Author ID: IValles, CVU CONAHCYT ID: 1337904

ID 3rd Co-author: *Victor Hugo, Monárrez-Pacheco* / ORC ID: 0009-0006-4454-0350

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Abstract

Burnout syndrome can affect your level of performance in the workplace, due to absences and work presenteeism. For this reason, the presence of burnout syndrome in the management staff of SMEs in the Delicias region of the state of Chihuahua was evaluated and the costs of said absences were estimated. The approach was quantitative. Applied type. The design was non-experimental, correlational transectional. The mode was field with bibliographic support. The research work was carried out in the municipalities of Delicias, Camargo, Meoqui, Saucillo and Rosales, between the months of November 2021 and February 2022, the population of interest was made up of companies with 1 to 50 workers, which represented 12,596 companies. The sample was with volunteer subjects, through the income collection offices. The results obtained were that 158 people had a low level of burnout, 57 with a medium level and 19 with a high level. The monthly and daily costs derived from absences and presenteeism were determined.

Quantitative, Burnout, Evaluated

Resumen

Para algunos propietarios y administradores de pequeñas y medianas empresas, la presencia del síndrome de burnout, puede afectar su nivel de desempeño en el lugar de trabajo, a raíz de las ausencias y por el presentismo laboral. Por ello se evaluó la presencia del síndrome de burnout en el personal gerencial de las PYMES de la región Delicias del estado de Chihuahua y se estimaron los costos de dichas ausencias. El enfoque fue cuantitativo. De tipo aplicada. El diseño fue no experimental, transeccional correlacional. El modo fue de campo con apoyo bibliográfico. El trabajo de investigación se realizó en los municipios de Delicias, Camargo, Meoqui, Saucillo y Rosales, entre los meses de noviembre 2021 y febrero 2022, la población de interés estuvo compuesta por empresas de 1 hasta 50 trabajadores, lo que representaban 12,596 empresas, la muestra fue con sujetos voluntarios, a través de las oficinas de recaudación de rentas. Los resultados obtenidos fueron que 158 personas resultaron con nivel bajo de burnout, 57 con nivel medio y 19 con nivel alto. Se determinaron los costos mensuales y diarios derivados de las ausencias y del presentismo.

Cuantitativa, Burnout, Evaluado

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* Author's Correspondence (E-mail: amlara@uach.mx)

†Researcher contributing first author.

Introduction

Knowing that stress can affect anyone (Provisionales, 2019), this research has been carried out in order to find out whether the presence of burnout syndrome affects economically the owners and managers of small and medium-sized enterprises in the selected municipalities. In this research, the importance of owners and managers is continuously exposed, given that they direct, plan, vision and carry out multiple activities with the aim of seeing the business objectives concretized, being those who direct the other workers, to ensure the continuity of business activities (Robbins C., 2018). However, they are also exposed to the same risks as their subordinates. Adding a dose of worries, commitments and uncertainties that can slowly deteriorate their physical and mental health.

In a study conducted by the National Programme for Emotional Wellbeing and Human Development at Work (PRONABET) in November 2015, the following statistical data were presented as triggers of reactions in workers derived from the presence of burnout syndrome and stress: absenteeism represented 7.3% of the annual payroll cost of Mexican companies, this absenteeism represented an average loss of 23.80% in productivity. A worker misses up to 25 days of work per year when suffering from depression, 20 if suffering from panic attacks, 14 if suffering from post-traumatic stress disorder and 20 if suffering from anxiety. As a result, losses to the productive apparatus of approximately 16 billion pesos per year are generated in a conservative estimate (Siles, 2015). (PROBANET, 2018). The results of the studies carried out allow us to conclude that psychosocial risks at work and their consequences, including work-related stress, represent a significant economic and social cost, to the point that the dimension of this problem can be considered a public health issue (Gil Monte, 2012).

The World Health Organisation (WHO) considers that employment conditions, as well as occupation and position in the hierarchy of the workplace, also known as job, can also affect health. Those who perform their daily work under pressure or in precarious employment conditions are likely to smoke more, be less physically active and have an unhealthy diet (WHO, 2020).

It also recognised burnout as a disease and included it in its list of chronic diseases after decades of study, but its diagnosis will come into effect from 2022 (FORBES Mexico, 2019).

Burnout and its relationship with absenteeism

When trying to find out whether burnout syndrome represented an influencing factor for absenteeism, several researches have been identified such as Calloapaza (2017) and Torres (2019) (Calloapaza, 2017). (Torres, 2019).

Work absenteeism results in the loss of customers. Moreover, it can compromise the competitiveness of the organisation (ISO tools excellence, 2020). Bautista's (2017) research identified that unplanned absences lead to the loss of higher productivity index compared to planned absences given that co-workers are 40.3% less productive when unplanned absence occurs (Bautista, 2017).

Nature of accounting information

The characteristic of accounting as an information technique has proven its usefulness in contributing to decision-making and determining projections, it is more than a tool. In order for companies to not only survive, but to remain and grow, they require more education and professionalism in their management, the accounting system can provide information considered as relevant to provide it, even today the 6 criteria for accounting recognition, based on historical information, remain. These criteria are summarised in the Financial Reporting Standards (FRS) Conceptual Framework (CINIF, Financial Reporting Standards, 2022). Within the operations that make up the accounting there is an element that refers specifically to the recognition and valuation of all items that have a direct relationship with the payroll. This characteristic of historical accounting prevents the accounting recognition of situations that did not occur in the entity, i.e. the lack of inclusion in the financial statements, but does not prevent their estimation. An example of this situation is precisely the estimated cost of absences, given that the cost of days worked and staff remuneration actually paid is recognised for accounting purposes. It is understood that companies only incorporate in their accounting records the expenses accrued in a given period.

However, they may recognise, in auxiliary records, the cost incurred for each employee's absences.

Human capital costs

Human capital costs are represented by the minimum benefits required by law and also by the provisions of each entity, which are included in the employment contracts or in the custom of each company.

The LFT (LFT, 2021) establishes that the salary is the remuneration that the employer must pay to the worker for his work and that the elements that must be part of the salary are the payments made in cash for daily quota, bonuses, perceptions, room, bonuses, commissions, benefits in kind and any other amount or benefit that is given to the worker for his work. In this same ordinance, the procedure for determining a worker's daily wage is determined: the wage is fixed per week or per month, divided by seven or by thirty, as the case may be. When a worker works on Sundays, a benefit known as Sunday bonus is generated. The Christmas bonus is a benefit that establishes that workers are entitled to an annual bonus equivalent to fifteen days of salary. Holidays are legislated by this law (LFT, 1970).

In Mexico, workers are entitled to social security benefits, provided by the Mexican Social Security Institute (IMSS), which are partly financed by employer contributions and represent part of the payroll cost. For the purposes of this research, only the employer's contributions are included in the cost.

Thus, the daily cost of a worker is determined by the sum of his or her salary, plus the employer's contributions to IMSS, plus the contributions to INFONAVIT.

Estimated cost of absenteeism

Not all absences from work reduce a worker's salary; there are absences paid to the worker, in which the company may decide to substitute him/her during his/her absence, such as trips to represent the company, trips to attend congresses or training sessions and holidays. However, paid or unpaid leave authorised by the company itself for the employee to attend to personal matters, as well as days missed due to illness or unjustified absence, are considered absences.

This represents a cost for the company, which is sometimes considered sterile. In November 2014, Forbes magazine took up a survey by Kronos, which indicated that the cost of absences from work represented 7.3% for companies (Kronos, 2014). According to estimates by the company Go socket, the loss of productivity caused by absenteeism can vary, for companies that do not replace the absent worker, 14% loss in productivity, those that use their existing staff to cover shifts, 11% loss in productivity (Go socket the companies network, 2022).

Method for estimating the cost of absenteeism

One of the most widely used methods for estimating the cost of lost or decreased productivity due to absenteeism is also known as the human capital method, which is simple and practical to use, and in a way, it is arrived at instinctively, this method consists of determining the daily wage of a worker and multiplying it by the days of absence, thus estimating the loss of productivity. This method was originally proposed to estimate the cost of worker absences with or without apparent reason (Howard, Howard, and Smith, 2012).

The following table shows how to determine the total daily cost of a worker.

Concept	Abbreviation	Formula
Daily cost of a worker	CTOJournal	CTODaily=Sd + CPIMSSdaily + INFdaily + ISNdaily
Daily wage of the worker	Sd	
Daily employer's IMSS contribution, for each worker in the period	CPIMSSdaily	CPIMSSdaily = CPIMSS/No. days
Daily employer's contribution to INFONAVIT	INFdaily	INFdaily= INF/No. days

Table 1. Total daily cost of a worker Source (based on the provisions of the LFT and the IMSS law)

The cost of a worker's absences is determined by multiplying the above cost by the number of days in the period, as shown in Table 2.

Concept	Abbreviation	Formula
Cost of absences	Cto Aus	$Cto \text{ Aus} = CTODiario \times f$
Daily cost of a worker	CTOJournal	

Table 2 Daily cost of a worker's absences

Source: Elaborated based on the results of this research

Methodology to be developed

This research had a quantitative approach. The research design was non-experimental, since only facts that already happened were observed and measured. The field mode was bibliographic support. The valuation instrument was applied personally, in subjects who were owners or managers of SMEs in the municipalities of this region. Similarly, documentary research was carried out in articles related to the subject, reviews of theses on the effects of burnout syndrome and stress in different institutions, professions and countries.

The Spanish version of the MBI burnout syndrome detection questionnaire was applied in order to detect the presence of the syndrome in the owners and managers of the companies investigated and, where appropriate, to determine the level of this condition, in addition a series of questions were added with the intention of identifying the cost caused by the loss of working hours. The research work was carried out in the municipalities of Delicias, Camargo, Meoqui, Saucillo and Rosales belonging to the Delicias Region, between the months of November 2021 and February 2022. The unit of analysis consisted of business owners and managers. The type of sampling was non-probabilistic, 252 responses were received of which 15 were discarded, the sample selection was carried out with voluntary subjects.

Results

Level of burnout

We were able to identify the level of burnout syndrome manifested by the owners and managers of SMEs in Delicias, Camargo, Meoqui, Saucillo and Rosales. Cronbach's alpha for each of the three dimensions used for the detection of the syndrome was .829 for the emotional exhaustion dimension, .679 for the depersonalisation dimension and .867 for the self-fulfilment dimension.

Of the subjects surveyed, 158 people were found to have a low level of the syndrome, representing 68% of the total, 57 medium and 19 high. In all three dimensions, the percentage of low level was significantly higher than the other three levels.

Cost of absences

In estimating whether managerial absences with burnout represent a cost for SMEs, the presentation of the results obtained was carried out in 4 sections.

The first one concerns the determination of the monthly income integrated with the benefits received and the social security and state contributions.

The second part consisted of the determination of the days of absence from work due to illness, as well as absence from work due to illness and absence due to unwillingness to work. The third part was to determine the costs of sickness absence, absence due to unwillingness to work and sickness absence.

The fourth part was to determine the relationship between the three levels of the presence of burnout syndrome and the days of absence from work due to illness, as well as for coming to work feeling sick and for absence because one did not feel like working.

Cronbach's alpha for this variable was 0.605, it consisted of 11 items, 154 surveys were processed and 81 were excluded. 154 cases were valid (65.5%) and 81 cases were excluded (34.5%). We began by determining the income that each respondent reported receiving in the last month. Subsequently, it was determined whether they received additional benefits, as well as the conditions under which these were part of their income. Valid questionnaires for each of the options depended on whether the questions were answered by the respondents.

1. Determination of monthly income

According to the procedure used to determine the monthly income, an individual determination of the approximate income for the last month was made, the results of the most frequent incomes are shown in Table 3. 106 respondents received a monthly income of less than \$17,000.00.

Money	Frequency	Percentage	Money	Frequency	Percentage
			\$17,091.07	9	4.1
\$5,308.39	3	1.4	\$17,644.74	3	1.4
\$5,445.45	8	3.6	\$20,401.73	4	1.8
\$5,513.98	42	19	\$20,509.28	4	1.8
\$7,527.50	3	1.4	\$21,077.27	10	4.5
\$7,596.03	16	7.2	\$22,580.94	3	1.4
\$8,250.19	13	5.9	\$24,945.48	6	2.7
\$10,332.23	15	6.8	\$25,837.93	3	1.4
\$12,406.46	8	3.6	\$33,541.51	6	2.7
\$14,887.75	3	1.4	\$41,354.85	3	1.4
\$16,392.66	5	2.3	\$49,625.82	3	1.4

Table 3 Integrated monthly income with benefits received and contributions

Source (Table based on survey results)

1. Determination of the days of absence from work due to illness, as well as for going to work feeling ill and for absence because they did not feel like working.

The most significant results regarding absences in the last week are shown in Table 4 below. 107 people answered 1 day for the days they went to work feeling sick. The days absent because they did not feel like working, 143 respondents said 1 day. And the days absent due to illness, 125 respondents said 1 day.

Days	Never	1	2	3	4	5	6	7	Total
Came to work feeling sick	33	107	32	12	4	6	10	9	213
Absent because you felt unwilling to work	44	143	15	3	2	1	2	2	212
Absent due to illness	38	125	25	12	4	1	4	4	213

Table 4 Days of absence from work, paid and unpaid, by number of respondents

Source (Table compiled from survey data)

1. Determination of the costs of absences due to illness, absences due to not feeling like working and days absent from work due to feeling ill

In this part we are able to answer the research question related to this variable, what is the daily cost of absences of SME owners and managers when they report burnout?

Cost of days absent from work because they felt unwilling to work.

By correlating the results obtained from the question: How many days did you miss work because you felt unwilling to work, with the daily cost of absences in the last week.

The levels of daily costs were grouped into groups of 20 items to facilitate the understanding of the results obtained, the contents of the complete table can be found in the annexes section, and the following results were obtained: 44 subjects declared that they never missed work for this reason, according to Table 5. In the daily cost level between \$174.62 and \$559.67, 76 people missed 1 day, 11 missed 2 days, 2 missed 3 days, 2 missed 4 days, 2 missed 6 days and 2 missed the whole week. At the daily cost level between \$562.21 and \$1,099.17, 43 missed because they felt unwilling to work 1 day, 2 missed 2 days and 1 missed 3 days. At the daily cost level between \$1,103.34 and \$2,601.99, 24 missed because they felt unwilling to work 1 day and 2 missed 2 days. However, 44 people were never absent, compared to 143 people who missed 1 day.

Estimated daily cost of absences	Regarding absences, in the last week: How many days were you absent because you felt unwilling to work?							Total	
	Never	1 day	2 days	3 days	4 days	5 days	6 days		7 days
Between \$174.62 and \$559.67	24	76	11	2	2	0	2	2	119
Between \$562.21 and \$1099.17	10	43	2	1	0	1	0	0	57
Between \$1103.34 and \$2601.99	10	24	2	0	0	0	0	0	36
Total	44	143	15	3	2	1	2	2	212

Table 5 Correlation between daily cost of absences and days of absenteeism, by number of subjects

Source (Table compiled from survey data)

Cost of days absent from work due to illness

When correlating the results obtained from the question "Regarding absences, in the last week: How many days were you absent due to illness?", with the daily cost, the following results were obtained, 38 subjects declared that they never missed work because they were ill. The daily cost levels were grouped into groups of 20 items to facilitate the understanding of the results obtained. The extract of the most significant results is shown in Table 6. At the daily cost level between \$174.62 and \$559.67, 66 missed 1 day, 14 missed 2 days, 8 missed 3 days, 3 missed 4 days, 1 missed 5 days, 2 missed 6 days and 4 missed the whole week. At the daily cost level between \$562.21 and \$1,099.17, 35 missed 1 day, 7 missed 2 days, 3 missed 3 days, 1 missed 4 days and 1 missed 2 days. At the daily cost level between \$1,103.34 and \$2,601.99, 24 missed 1 day, 4 missed 2 days, 1 missed 3 days, 1 missed 6 days and 1 missed 6 days.

Estimated daily cost of absences	Regarding absences, in the last week: How many days were you absent due to illness?							Total	
	Never	1 day	2 days	3 days	4 days	5 days	6 days		7 days
Between \$174.62 and \$559.67	22	66	14	8	3	1	2	4	120
Between \$562.21 and \$1,099.17	10	35	7	3	1	0	1	0	57
Between \$1,103.34 and \$2,601.99	6	24	4	1	0	0	1	0	36
Total	38	125	25	12	4	1	4	4	213

Table 6 Cost of days absent from work due to illness, by number of subjects
Source (Table compiled from survey data)

Cost of days absent from work because of illness

When correlating the results obtained from the question Regarding absences, in the last week: How many days did you go to work feeling sick, with the daily cost, shown in Table 7, the following results were obtained, 33 subjects stated that. nunca acudieron a trabajar feeling sick. The levels of daily costs were grouped into groups of 20 items to facilitate the understanding of the results obtained, the contents of the full table can be found in the annexes section. An extract of the results is shown in Table 64

The most significant results were obtained. At the daily cost level between \$174.62 and \$559.67, 59 went to work feeling sick 1 day, 17 went 2 days, 8 went 3 days, 1 went 4 days, 5 went 5 days, 4 went 6 days and 8 went all week. At the daily cost level between \$562.21 and \$1,099.17, 28 came to work feeling sick 1 day, 7 came 2 days, 4 came 3 days, 2 came 4 days, 1 came 5 days and 5 came 6 days. At the daily cost level between \$1,103.34 and \$2,601.99, 20 came to work feeling sick 1 day, 8 came 2 days, 1 came 4 days, 1 came 6 days and 1 came 6 days.

Daily cost	Regarding absences, in the last week: How many days did you go to work feeling sick?							Total	
	Never	1 day	2 days	3 days	4 days	5 days	6 days		7 days
Between \$174.62 and \$559.67	18	59	17	8	1	5	4	8	120
Between \$562.21 and \$1,099.17	10	28	7	4	2	1	5	0	57
Between \$1,103.34 and \$2,601.99	5	20	8	0	1	0	1	1	36
Total	33	107	32	12	4	6	10	9	213

Table 7 Cost of days absent from work feeling sick, by number of subjects
Source (Table prepared with information obtained from the surveys)

To determine the relationship between the three levels of the presence of burnout syndrome and days absent from work due to illness, as well as going to work feeling sick and missing work because they did not feel like working. Table 8 shows the number of days absent from work due to sickness, with the significant result that 34 people never missed work for this reason and 113 people missed 1 day, most of the absences resulted in people with a low level of burnout.

	Level of burnout of the interviewee				
	Never	Under	Medium	High	Total
Days when he went to work feeling sick	0	23	10	6	113
1	83	24	1	1	36
2	24	11	1	1	12
3	11	0	1	1	5
4	1	2	1	1	10
5	1	3	1	1	12
6	4	4	2	1	12
7	6	1	5	1	12

Table 8 The worker went to work feeling sick
Source (Table based on information obtained from the surveys)

Table 9 shows the results obtained for the days missed because they felt unwilling to work, highlighting that 45 people never missed in the last week and 153 missed 1 day, of whom 110 had a low level of the syndrome.

	Level of burnout of the interviewee				Total
	Never	Under	Medium	High	
Days missed because he felt unwilling to work	27	15	3	45	
1	110	34	9	153	
2	9	3	4	16	
3	1	1	1	3	
4	2	0	0	2	
5	2	0	0	2	
6	2	0	1	3	
7	23	13	3	39	

Table 9 Worker absent due to not wanting to work
Source (Table elaborated with information obtained from the surveys)

In response to the number of days missed due to illness, the results are shown in Table 10, the most common response was 135 missing 1 day, followed by 26 people missing 2 days. The majority of both responses (110) with a low level of the syndrome.

	Level of burnout of the interviewee				Total
	Under	Medium	High	Total	
Days missed due to illness	96	31	8	135	
1	14	8	4	26	
2	9	2	1	12	
3	4	0	0	4	
4	0	1	1	2	
5	3	0	0	3	
6	4	0	1	5	
7	4	0	1	5	

Table 10 Absence due to illness
Source (Table elaborated with information obtained from surveys)

So, the significant correlation was between the sentences, coming to work feeling sick and the presence of burnout. Contrary to this, Calloapaza's (2017) research did not find a significant relationship between burnout and presenteeism, nor with absenteeism.

Conclusions

To estimate the cost of absenteeism and presenteeism of owners and managers suffering from burnout in SMEs in the Delicias region of the state of Chihuahua.

1. Determination of the level of burnout syndrome suffering.

For this purpose, it was. It was concluded that the effect of burnout on the management staff of the SMEs in the region was as follows: 97 people missed at least one day due to illness, in addition to the fact that 99 people were present at work, the cost of these days of absence could be determined within the ranges of \$174.62 and \$559.67 per day.

2. Estimated monthly income.

In relation to reported income, the most frequent were 105 subjects with an income of less than \$10,000.00 per month, representing 44.7% of the total, only 4.7% of the respondents reported earning more than \$50,000.00 per month.

Approximately 54% of the subjects did not have social security benefits, probably because the IMSS Law (Diputados, Ley del IMSS, 2021) does not oblige the registration of business owners and employers in the compulsory regime, on the contrary, 35% declared that they had always received such benefits.

3. Determination of days of absence and days absent from work when sick.

When determining the days of absence and the days when they went to work feeling sick, it was found that of the 235 respondents, 202 went to work feeling sick between 1 and 7 days in the last week, only 33 did not, 181 did not go to work between 1 and 7 days because they did not feel like working and 197 went to work between 1 and 7 days.

4. Ratio of the daily cost of absences.

The statistical results obtained regarding the estimated monthly cost of absences are shown in Table 11 and were, valid 220 surveys, the range \$73,792.00, the minimum \$5,308.30, maximum \$79,100.40, the sum \$4,142,077.20, the statistical mean \$18,827.62, the standard deviation of the mean \$1,128.93 and the standard deviation \$16,744.80. The results obtained with respect to the estimated daily cost of absences were, valid 220 surveys, the range \$2,427.37, the minimum \$174.62, the maximum \$2,601.99, the sum \$136,252.70, the statistical mean \$619.33, the standard deviation of the mean \$37.13 and the standard deviation \$550.81. It should be recognised that these costs are estimates and do not necessarily represent a cash outlay for businesses.

	N	Range	Minimum	Maximum	Sum	Media	Desv. Error	Deviation
Estimated monthly cost of absences	220	\$73792.0	\$5308.3	\$7910.4	\$4142077.2	\$18827.62	\$1128.93	\$16744.8
Estimated daily cost of absences	220	\$2427.37	\$174.62	\$2601.99	\$136252.7	\$619.33	\$37.13	\$550.81

Table 11 Statistical analysis of the monthly and daily costs of absences

Source (Table elaborated with information obtained from the surveys)

In relation to the daily cost of these absences, the number of subjects according to it was: 120 people for whom the cost fluctuated between \$174.62 and \$559.67, then 57 people for whom the daily cost was between \$562.21 and \$1,099.17, and finally 36 people for whom the daily cost was between \$1,103.34 and \$2,601.99.

It was possible to estimate the cost of absences due to illness and unwillingness to come to work, as well as the cost of the days of coming to work feeling sick. However, these results do not ensure that this represented an outlay of money, it is an estimate of what did not happen financially. At the daily cost level between \$174.62 and \$559.67, 66 missed 1 day, 14 missed 2 days, 8 missed 3 days, 3 missed 4 days, 1 missed 5 days, 2 missed 6 days and 4 missed the whole week. At the daily cost level between \$562.21 and \$1,099.17, 35 missed 1 day, 7 missed 2 days, 3 missed 3 days, 1 missed 4 days and 1 missed 2 days. At the daily cost level between \$1,103.34 and \$2,601.99, 24 missed 1 day, 4 missed 2 days, 1 missed 3 days, 1 missed 6 days.

5. Correlation between burnout syndrome and coming to work feeling ill

The measures of dispersion concerning the monthly and daily costs of the 148 subjects with a low level of burnout, of the 54 with a medium level and of the 19 with a high level are shown in Table 12. In relation to the costs determined in the subjects suffering from level 1 or low burnout, 148 surveys were valid, the range was \$73,792.08, minimum \$5,308.39, maximum \$79,100.47, totaling \$2,697,392.66. In relation to the costs determined in the subjects suffering from level 2 or medium burnout, 54 surveys were valid, the range \$73,655.02, minimum \$5,445.45, maximum \$79,100.47, total \$ 1,020,346.17. In relation to the costs determined in the subjects suffering from level 3 or high burnout, 19 surveys were valid, the range \$73,586.49, minimum \$5,513.98, maximum \$79,100.47, total \$ 432,588.60.

The results of the daily costs in level 1 or low were: the range \$ 2,427.37 minimum \$174.62 and maximum \$2,601.99. The results of the daily costs at level 2 or medium were: the range \$2,422.86, minimum \$174.62 and maximum \$2,601.99.

The results for daily costs at level 3 or high were: range \$2,420.61, minimum \$181.38 and maximum \$2,601.99.

In the three levels of burnout, the ranges and the minimum and maximum values obtained are similar, so there is no notable difference between the monthly and daily costs in the subjects affected by the syndrome.

	N	Range	Minimum	Maximum	Sum
cost month low level	148	\$73,792.08	\$ 5,308.39	\$79,100.47	\$ 2,697,392.66
cost day low level	148	\$ 2,427.37	\$ 174.62	\$ 2,601.99	\$ 88,730.12
N valid	148				
cost month medium level	54	\$73,655.02	\$ 5,445.45	\$79,100.47	\$ 1,020,346.17
cost per day medium level	54	\$ 2,422.86	\$ 179.13	\$ 2,601.99	\$ 33,564.07
N valid	54				
cost month high level	19	\$73,586.49	\$ 5,513.98	\$79,100.47	\$ 432,588.60
cost per day high level	19	\$ 2,420.61	\$ 181.38	\$ 2,601.99	\$ 14,229.90
N valid	19				

Table 12 Measures of dispersion of the monthly and daily costs by levels of the syndrome part

Source (Table elaborated with information obtained from the surveys)

The statistical results were: Pearson's Chi-square for this correlation between burnout syndrome and going to work feeling sick, with a value of 40.881, $df=14$ and asymptotic significance 0.000, the likelihood ratio 35.027 and asymptotic significance 0.001, demonstrating a significant relationship between the two. Pearson's chi-square for this correlation between burnout syndrome and absence due to feeling unwilling to work, with a value of 17.879, $df=12$ and asymptotic significance 0.119, the likelihood ratio 15.641 and asymptotic significance 0.208, there is no significant relationship between the two. Pearson's Chi-square for this correlation between burnout syndrome and sickness absence, with a value of 18.054, $df=14$ and asymptotic significance 0.204, the likelihood ratio 19.514 and asymptotic significance 0.146, showing that there is no significant relationship between the two.

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