

The Relationship between Managerial Ethics Perception and Professional Burnout Levels of Employee: A Comparative Study of Five-Star Hotels' Employees between Turkey and Italy

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Abstract

The purpose of this study is to determine the perceptions of the employees in five-star hotels their regarding managerial ethics and professional burnout levels and also to present the relationship between managerial ethics and professional burnout level. Survey method was used as data collection instrument. A total of 385 questionnaires were implemented on employees working in five-star hotels operating in Istanbul, Turkey and Palermo, Italy. Independent Samples t Test was used for the comparison of data obtained from each country. Furthermore, the relationship between managerial ethics and professional burnout was described through correlation and regression analyses, as a result meaningful correlations between the variables (managerial ethics and professional burnout) are found.

Keywords: Managerial ethics, professional burnout, Turkey, Italy, hotel employees.

Introduction

Rapid advancement in science and technology has led to a number of changes in both individual and organizational sense. Human resources management is the most important one among the changes experienced in organizations at the end of the last century. With the increase in competitive conditions of the business world, managing the change and applications towards the human beings present themselves as two most important issues in order to maintain the continuity of an organization. Besides, managers constantly deal with ethical problems caused by such reasons as employee behaviors and allocation of limited resources. Solutions to ethical problems are vital due to their direct influence on quality, individuals and organizational managers (Nelson, 2005, p.9).

In an environment with increasingly fiercer competition, one of the most crucial factors in performance and continuity of enterprises is to have qualified manpower and utilize it in an efficient manner. Highly productive staff, in turn, is the key element in ensuring customer satisfaction in tourism industry, an integral component of service sector. Meeting the requirements of staff has been included in modern managerial approaches as one of the basic managerial responsibilities. In addition, ethical behavior criteria play a key role in directing enterprises in accordance with organizational objectives. At this point, ethical principles serve considerable number of functions as behavioral principles which guide managers and prioritize consistent, impartial and realistic principles in making decisions concerning operational activities (Bakan, Taşlıyan and Büyükbeşe, p.367). Dealing with ethical principles and managerial ethics contain certain responsibilities such as being fair to employees, not getting involved in discrimination, paying fair wage, maintaining a safe and sanitary working environment and respect privacy (Özalp and Kirel, 2001, p.600; Şimsek, 1999, p.691). These elements might affect a number of factors like employees' motivation, performance, efficiency, dependency and their level of professional (Bradburn, 2001; Cooper, 1994; Çabuk and Şengül, 2005; Singhapakdi, Rao and Vitell , 1996).

Professional burnout is a costly factor on the part of both employees and enterprises. From the point of enterprises, achievement of an enterprise is threatened by low efficiency of exhausted staff. As for employees, burnout is likely to result in appearance of such bad habits as isolation, alienation, a decrease in personal achievement and thus certain damage to self-confidence, reflection of problems in working life on household and familial life and excessive alcohol consumption in order to get rid of problems. The first thing to do in order to cope with burnout is to inform enterprises and individuals of the issue. Early diagnosis of burnout symptoms will minimize the loss which both individuals and enterprises may suffer from burnout (Özgen, 2007, p.117).

Stressful working environment, long working hours, not having weekend holidays, low-wage policies and behaviors displayed by managers towards the employees might increase the likelihood of appearance of professional burnout in tourism industry. Also, if managers behave ethically responsible for the actions taken/to be taken in an organization or towards the employees, this may have a positive impact on employee's performance, motivation and organizational commitment. Furthermore, considering negative factors caused by the nature of tourism industry, ethical behaviors can be thought to lead to a decrease in employee's level of professional burnout.

Managerial Ethics

Regarded as a branch of philosophy, ethics can be traced back to 2500 years ago (Brickley, Smith and Zimmerman, 2002). Aristotle describes ethics as the discovery of acts that are beneficial to a person in his/her daily life (Daly and Mattila, 2000). With a broader description, ethics was defined by Hatcher (2004) as “a system of moral principles, values and standards which study such concepts as good, bad, right or wrong and determine what is good or bad for an individual or group”. Ethics is concerned about not only distinguishing right from wrong or good from bad but also the determination to do what is good or right absolutely. Defining ethics as an expression of criteria for right and wrong, Lamberton and Minor (1995) focus on the necessity of comprehending this concept thoroughly in order to, above all, seek for and understand a desirable life. Although definitions of ethics provided by various authors are not consistent with each other, they have something in common in: almost all definitions of ethics involve criteria for what is right or wrong.

A review of literature indicates that so far different scientists have developed a number of models for ethical dimensions of various areas. Such models include “cognitive moral development model”, “probability model”, “general theory of marketing ethics”, “synthesis model”, “virtue ethics model”, “event driven model”, “social interaction model”, etc. (Ferrell, Gresham and Fraedrich, 1989; Jones, 1991; Velioglu, 2003; Williams and Murpy, 1990). Each model includes important considerations for ethics in various areas. Furthermore, the literature contains several approaches to ethical principles and theories; however, ethics can be generally categorized as theories dealing with outcomes of an act (teleological theories), single-rule theories (deontological theories), theories those incorporate a number of rules (a combination of teleological and deontological theories); utilitarian theories, theories on personal rights and equity theories (Tsalikis and Fritzsche, 1989). The fact that ethical problems tend to take place in controversial and uncertain situations gives way to the question on which ethical problems should be based. Despite these differences, the approaches which are generally accepted as a ground during the development of ethical principles are the principle of equity, the principle of human rights, the principle of utilitarianism and the principle of individualism (Lamberton and Minor, 1995).

In this sense, as for managerial ethics, it is not only concerned with managers but also deals with formation of principles and standards which may help them resolve conflicts of interest and dilemmas (Tarakcioğlu, 2003, p.186). Managerial ethics can be defined as the principles and behavioral rules in managerial action (Thompson, 1985, p.555). In other words, managerial ethics, studying ethical behaviors required to be displayed by managers towards employees, can be described as principles and rules needed to be adopted by managers during their business process. Additionally, managerial ethics include being fair, not getting involved in discrimination, assigning authorities and responsibilities, paying fair salaries, respect for privacy and maintaining a safe and sanitary business environment (Özalp and Kirel, 2001; Şimsek 1999). It is emphasized in the literature that a person with a managerial role in an organization should have such characteristics as perseverance in and enthusiasm for completing the task, diligence, information, potency in organizing, ability of control, communication skill, ability to establish good internal and external relations with environment, philanthropy, power of insight, emotionality, maturity, being open in decisions, objectivity, tolerance, creativity and reliability while performing any organizational

action he/she is responsible for within the scope of his/role managerial role (Bartol and Martin, 1994). At this point, a person with a managerial role in any organization needs some general rules that will guide his/her actions in order to be able to act rightfully while carrying out managerial activities. At this point, ethical principles are indispensable components of such rules. Robertson, Gilley and Street (2000), emphasizes that one of the most crucial objectives of a management is to establish and maintain an environment that will facilitate ethical rules. Employees have differing ethical beliefs, so management should identify situations that could pose ethical dilemmas for their employees in order to provide clear rules for employees to follow. Younger employees need particular attention in terms of their higher tolerance for unethical behaviors, and ethical training is strongly recommended for all employees (Wong, 1998).

In tourism organizations an important factor in implementing ethical rules and getting the employees to adopt them is that managers should articulate these rules regarding what is right and wrong to employees and managers themselves should put them into practice (Stevens and Fleckenstein, 1999). Nevertheless, studies have proven that managers ignore ethical aspects of a particular problem owing to their perception of “Job is job” and their lack of instruments to identify whether an act is seen or regarded as ethical (Whitney, 1990). Another study concluded that hotels do not have written ethical standards and ethical standards are not clearly understood by employees (Jazsay, 2002). In another study conducted by Kwansa and Farrar (1992), it was observed that ethical education does not draw enough attention despite training on ethical practices and studies on codes of ethics. Defining a code of conduct (ethical codes) can help employees and managers recognize acceptable behavior. Managers are encouraged to discuss ethics with employees to positively build the culture of the organization and increase affiliation (Stevens, 1999). Whereas a number of ethical rules developed by “World Tourism Organization”, the largest organized institution worldwide concerning tourism, are binding for all member states (WTO, 2005), ethical considerations are often neglected during the process of decision-making in the sector. Especially environment, discrimination, gender discrimination and sexual abuse are prominent ones in unethical issues (Angelo and Vilademir, 1998). In another study, Stevens (1997) found out that ethical problems encountered in tourism sector are largely related to wage and awarding, and leaking the commercial secrets.

Ethics is important in tourism enterprises in both ensuring customer satisfaction (Humborstad, Humborstad and Whitfield, 2008; Singhapakdi, Rao and Vitell, 1996) and maintaining job satisfaction (Schwepker, 2001), organizational dependency (Töre, 2006) and productivity of employees. As a result, a review of literature reveals that many studies have been conducted on tourism and ethics (Fleckenstein and Huebsch, 1999; Goodwin and Francis, 2003; Hudson, 2007; Macbeth, 2005; Kampaxi, 2008; Lansing and Vries, 2007; Stevens, 2001; Weeden, 2001).

Tourism has become a fast growing and developing industry all around the world (Fleckenstein and Huebsch, 1999). The fact that going on a holiday is no longer seen as luxurious but a necessity and tourism is a sector highly based on human relations has led to appearance of certain ethical problems in environmental responsibility (environmental ethics) (Holden, 2003; Holden, 2005), awareness of social accountability (Yaman and Gurel, 2006), ethics in service marketing (Altuğ and Güler, 2003; Ross, 2003) and tourism instruction. Business and personal decisions need to be

ethical because they affect guests, employees, suppliers, friends, and families (Peceri, 1997). Ethical people are concerned for others and lead their lives by ethical principles (Fisher, 1998). Creating ethical workplaces requires dealing with the differences in standards within the workforce. Especially due to the characteristic of hotels, almost all employees in service production process take part in production and marketing functions. Employees in front office, housekeeping and food and beverages unit also assume the role of individual sales. In this respect, display of ethical behaviors by employees in service process (being involved in face-to-face relations with the customer) is of great importance to both enterprises and consumers (Varinli, 2004, p.45).

In order for hotels to maintain their existence successfully, it is important that ethical rules be set and employees act in accordance with such ethical rules. In order for ethical rules to be put into practice and be adopted among the employees, managers need to explain these rules (what is good or bad) to employees and apply them themselves. Therefore, it is important for achievement of hotels that ethical responsibilities should be performed by both employees and managers. As a result, the employees in a hotel –regardless of their action area or its size- need to behave ethically (Varinli, 2004).

Professional Burnout

Professional burnout is a term generally used to express mental and physical exhaustion of an individual experienced as a result of constant stress associated with work. Freudenberger (1974) defined the burnout for the first time as a condition of exhaustion caused by failure, loss of energy and power or unsatisfied demands of human impulsion. According to Maslach (1978), professional burnout consists of three components, namely emotional exhaustion resulting from changes in work-related attitudes and behaviors, depersonalization and personal accomplishment. He also noted that it is a syndrome concerning physical exhaustion, chronic fatigue, despair and hopelessness, development of a negative self, and a physical, emotional and mental exhaustion which become evident with negative attitudes towards work, life and other people (Maslach, 1978; Maslach and Jackson, 1981).

Emotional exhaustion refers to individual stress dimension of burnout and signals loss of emotional and physical resources of an individual and a decrease in his/her energy. *Depersonalization* represents inter-personal dimension of burnout and expresses negative and firm attitudes towards customer and desensitization towards the work. *Low personal accomplishment* refers to the condition in which an individual tends to assess himself/herself negatively (Maslach, 1993). The employees with emotional exhaustion cannot concentrate on their work emotionally. Depersonalization signals negative and reckless attitudes and perceptions of employees towards the customers. An employee might think that customers occupy too much place in his/her life. Lack of personal accomplishment describes an individual's tendency to assess himself/herself negatively. Thinking that he/she is unsuccessful in his/her work, an employee feels dissatisfaction and might opt for activities not connected to work (Basim and Sesen, 2006).

The burnout leads to serious individual and organizational problems. An intense feeling of burnout may result in psychosomatic disorders, problems in household and family life, insomnia, and addiction to alcohol and drugs. From an organizational perspective, the burnout presents itself in situations when the employee gets late for

work, leaves early, quits job, gets medical report frequently and has lack of productive and innovative attempts (Dolunay and Piyal, 2003). In a study by Ledgerwood, Crotts and Everett (1999), on employees' perceptions of professional environment and burnout levels, a strong correlation was observed between organizational climate and employee's professional burnout levels. In addition, a study by Moliner et al., (2005) suggested an intermediately negative correlation between organizational justice and professional burnout. In other words, the higher the organizational level is in an enterprise, the lower the employees' professional burnout level.

A stressful working environment (Iacovides et al., 2003), heavy and long working hours, low-wage policies and behaviors displayed by managers towards employees increase the likelihood of appearance of professional burnout in tourism industry (Kim, Shin and Umbreit, 2007). Several studies revealed that especially work stress has an adverse effect on employees in tourism and service sector (Brymer, Perrewe and Johns, 1991; Law, Pearce and Woods, 1995; Zohar, 1994). Furthermore, many studies concluded that a considerable number of the students in the field of tourism or employees in tourism sector do not want to be employed in tourism sector (Airey, 2005; Dağdeviren, 2007; Pelit ve Öztürk, 2010; Sarıışık, 2007; Wang vd, 2009). Furthermore, those who work in hotels heavily experience the effects of burnout since they are in constant interaction with their coworkers and guests. In a study carried out by Kozak (2001) on burnout levels of women working in accommodation sector in Turkey, 45% of the participants experienced burnout owing to uncertainty over the fate of the sector, career uncertainty, busy schedule, attitudes of managers and social roles of women. It was also found out that hotel employees had a high level of burnout (Tepeci and Birdir, 2003) on hotel employees in Antalya. In another study conducted by Pelit and Türkmen (2008) on employees in chain-hotel enterprises operating in Turkey, it was found that hotel employees had a high level of burnout.

As a result of a study on employees in four and five star hotels operating in Turkey, Tanriverdi, Demirkol and İşlek (2001) suggested that the staff complained about such issues as heavy working hours, heavy work load, not being promoted, low wages, not being appreciated at the end of a work carried out. In their study on young managers instructed in and graduated from the field of tourism and now working in the sector for four years, Pavesic and Brymer (1990) noted that the reasons why they quit the sector were long working hours, not having weekend holidays, tiring activities and low salaries. In their study on evaluations of students instructed at a university level regarding tourism sector, Avgoustis and Brothers (1993) noted that working hours are long and working conditions were tiring and stressful while wages were low. Airey and Frontistis (1997) stated that tourism sector meant negative perceptions for students instructed in tourism sector such as boring and stressful working environment, low wage and irregular job due to seasonality. Moreover, Altman and Brothers (1995) concluded that 30.6% of the employees quit the tourism sector within five years. Also, an analysis into tourism sector suggests that the rate of employee turnover in the sector is high because it is seasonal, easily affected by economy and politics and tourism enterprises prefer to employ staff at low cost. According to a study conducted by Zengin and Sen (2007) on department directors in four and five star hotels in Istanbul (front office, housekeeping and food-beverages), the reasons why rate of employee turnover is high are low-wage policy, lack of a definite job definition, extremely

stressful working environment, lack of regular working hours and general managers ignore the ideas held by department directors.

A review of literature on professional burnout suggests that studies focus on the fact that professional burnout has an impact on workforce efficiency, absenteeism (Yaniv 1995), employee turnover (Wright and Cropanzano, 1998) and employee performance (Jenkins and Calhoun, 1991; Litt and Turk, 1985). Within this framework, especially the correlation between ethical aspects of managerial practices and employees' burnout level is essential. As a result, due to certain negative characteristics of tourism sector, it is not surprising that employees suffer from professional burnout. As a matter of fact, several studies on the issue (Humborstad, Humborstad and Whitfield, 2008; Kim, Shin and Umbreit, 2007) seem to support this finding.

On the other hand, in the related literature (Tarakcioglu, 2003; Kılıç, Pelit, and Selvi, 2011; Robertson, Gilley and Street, 2000) employees' ethical reviews/perceptions about business'/manager's activities and the status of fulfilling their jobs willingly, the status of feeling satisfied from their work and in this direction determined relationship between their dependency to their organizations, also strengthens the possibility of revealing a relationship between burnout situation which has a significant impact on employee productivity. Indeed, although they are not directly about this topic, related studies (Altun, 2002) are being clues to this issue and they reveals the need of reviewing the topic in more detail, in other words, conducting a research about this topic. In this context, in this study a research about determining the relationship between hotel enterprises' employees' managerial ethical perceptions and occupational burnouts are presented.

Aim and Methodology of the Study

The purpose of this study is to determine the perceptions of the employees in five-star hotels regarding their managerial ethics and professional burnout levels and also to present the relationship between managerial ethics and professional burnout level. So as to fulfill this objective, a survey consisting of three sections was used as data collection tool. The first section includes a scale consisting of 22 close-ended statements, which was developed by Maslach and Jackson (1981) and contained the dimensions emotional exhaustion (9), depersonalization (7) and personal accomplishment (5). The scale was graded as 1=Never, 2= Rarely, 3= Occasionally, 4= Often, 5=Always. The second section contains 25 close-ended statements developed through a review of literature in order to determine how employees perceive managerial ethical practices. Each statement was graded via 5 point likert scale as 1=I do not agree at all, 2= I don't agree, 3= I partly agree, 4= I agree, 5=I completely agree. Questions about individual characteristics of employees are included in the third section of the survey. The reliability analysis of the scales employed in the study was determined through Cronbach's Alpha coefficient and results are presented in the section "findings".

The sample of the study consists of employees working for five star hotels in Istanbul, Turkey and Palermo, Italy. Within this framework, 207 and 178 surveys were assessed in Istanbul and Palermo respectively. The data is collected by one of the researchers in Italy under the project for the European Union and by the other researcher/s in Turkey (Istanbul) by personally going to the hotel establishments.

In the study, the opinions of employees working in five star hotels in Turkey and Palermo regarding the statements included in scales of managerial ethics and

professional burnout were described through frequency and percentage distribution. Also, arithmetic mean and standard deviation values were calculated for each statement. Independent samples t-test indicated whether there was any meaningful difference between the mean scores calculated for both countries. Furthermore, t-test and variance analysis were conducted in order to analyze the differences in opinions of the staff regarding managerial ethics and professional burnout by demographical characteristics. Moreover, correlation and regression analyses were carried out with the aim of determining the relation between managerial ethics and professional burnout, and the relation in question was compared for Turkey and Italy.

Research Findings

Respondents' demographic characteristics were analyzed for frequency analysis and were shown in Table 1.

Table 1: The distribution concerning the participants' features

Variables		Turkey (n=207)		Italy (n=178)	
		f	%	f	%
Sex	Male	114	55,1	96	53,9
	Female	93	44,9	82	46,1
Age	30 and less	126	60,9	68	38,2
	31-40	63	30,4	70	39,3
	41 and over	18	8,7	40	22,5
Marital status	Married	81	39,1	52	29,2
	Single	126	60,9	126	70,8
Monthly income	500 € and less	84	40,5	10	5,6
	501-750 €	87	42,1	64	35,9
	751-1000 €	18	8,7	82	46,1
	1001 € and over	18	8,7	22	12,4
Educational level	Elementary- Junior high school	90	43,5	46	25,8
	Vocational and technical high schools	54	26,1	84	47,2
	Bachelor's degree	63	30,4	48	27,0
Position in the enterprise	Manager	90	43,5	48	27,0
	Other Personnel	117	56,5	130	73,0
Department	Front Office	54	26,1	26	14,6
	Food and Beverage	60	29,0	40	22,5
	Housekeeping	33	15,9	46	25,8
	Others	60	29,0	66	37,1
Length of employment in tourism sector	0-3 year	66	31,8	42	23,6
	4-7 year	54	26,0	32	18,0
	8-11 year	45	21,5	60	33,7
	12 year and over	42	20,7	44	24,7

As can be concluded from Table 1, the proportion of females to males interviewed is almost equal and around 50% for both Turkey (Istanbul) and Italy (Palermo). While most of the participants in Turkey are below 30, single, graduated from primary school and have a monthly income of less than 750 Euro, those in Italy are below 40, single, graduated from secondary school and have a monthly income of more than 750 Euro. 56,5 percent of Turkish participants have no managerial position whereas this is the case for 73 percent of Italian ones. Other distributions demonstrate similar rates. For determining whether the data is appropriate for factor analysis application, KMO and Bartlett's test results were examined and KMO value of data is found 0.83 for managerial ethics scale and 0.79 for occupational burnout scale and Bartlett's test is found sig = 0.000 for both tests. These results show that the data is suitable for factor analysis. For the survey of managerial ethics, there is one factor, whose reliability

coefficient was found to be $\alpha=0,86$. According to the findings presented in Table 2, three factors in which 22 statements are gathered represent 84,7% of overall variability. While the factor “Emotional exhaustion” is the one which explains variability with the highest level (43,8), the factor “Depersonalization” proves to be the one with the lowest percentage (15,6). Furthermore, reliability coefficients concerning each factor were calculated to be over (Cronbach’s Alpha) $\alpha=0,70$, which allows one to assume that the scale is reliable.

Table 2: Factor analysis and reliability analysis regarding the survey of professional burnout

Component	% of Variance	Cumulative %	Reliability Coefficients Cronbach’s Alpha
Emotional exhaustion	43,8	43,8	0,84
Personal accomplishment	25,3	69,1	0,81
Depersonalization	15,6	84,7	0,85

Table 3 presents a meaningful difference between Turkey and Italy in other factors than personal accomplishment.

Table 3: A comparison between Turkey and Italy by level of professional burnout results of independent samples t test

ITEMS	Turkey		Italy		p
	\bar{X}	s.d.	\bar{X}	s.d.	
1. I feel that I have lost my enthusiasm about my profession.	2,50	1,20	1,98	1,08	***
2. I feel exhausted spiritually when I arrive home after work.	2,81	1,11	2,38	1,13	***
3. I feel I can’t stand this job even one more day.	2,65	1,25	2,20	1,20	***
4. It is really tiring for me to deal with people all day long.	2,79	1,17	2,38	1,03	***
5. I feel I get tired of my current job.	2,72	1,18	2,15	1,11	***
6. I am of the opinion that my job puts limitations on me.	3,13	1,19	2,32	0,89	***
7. My shifts at work make me exhausted.	2,94	1,24	2,43	1,25	***
8. It makes me stressful to be in a direct communication with people.	2,68	1,21	2,38	1,07	***
9. I feel I get exhausted at work both emotionally and cognitively.	2,60	1,22	2,38	1,26	**
Emotional exhaustion	2,76	1,19	2,28	1,11	***
10. I can get how the customers feel easily.	3,32	1,02	3,34	1,22	-
11. I deal with the customer’s problems directly.	3,75	1,02	3,79	1,22	-
12. I believe that I become useful through my job.	3,51	0,95	3,57	1,31	-
13. I feel energetic.	3,65	1,05	3,75	1,24	*
14. As a responsibility, I create an environment in which the customers feel comfortable at work.	3,62	0,93	3,59	1,32	-
15. I feel active and vigorous while I am working.	3,46	0,93	3,88	0,96	**
16. I am successful at my profession.	3,98	0,86	4,04	0,94	-
17. I overcome my emotional problems caused because of my job with ease.	3,51	1,02	3,48	1,20	-
Personal accomplishment	3,60	0,97	3,68	1,17	-
18. I feel I behave insensitive to the customers.	2,09	1,09	1,75	1,04	**
19. I feel I have got senseless towards people since I started this job.	2,36	1,18	1,93	1,22	**
20. I am worried that my job makes me hard-hearted.	2,33	1,25	2,39	1,39	-
21. I do not care about the problems the customers face up with.	2,37	1,27	2,22	1,27	*
22. I feel the customers think that I am responsible for some of the problems they face up with.	2,43	1,11	2,51	1,28	-
Depersonalization	2,31	1,18	2,16	1,24	*

\bar{X} = arithmetic mean

s.d: standard deviation

*p<0,05

**p<0,01

***p<0,001

When the survey of professional burnout is considered in general, the differences between mean scores are significant, except for 8 items, in the remaining 14 items. Mean scores in Table 3 demonstrate that the level of professional burnout experienced (for emotional exhaustion and depersonalization) by the employees working for five star hotels in Turkey is higher (Istanbul) when compared to the one in Italy (Palermo).

Nevertheless, it can be observed that depersonalization is at the least level for the employees in both Turkey and Italy. In parallel with the results of this study, Krone, Tabacchi and Farber (1989), determined that emotional burnout and depersonalization were the most commonly experienced dimensions of burnout on the part of those who worked in catering department of five-star chain hotels. Similar findings were observed in the study carried out by Zopiatis and Constanti (2005).

Table 4: Comparison between Turkey and Italy by managerial ethical behaviors

Items	Turkey		Italy		p
	\bar{X}	s.d.	\bar{X}	s.d.	
My Manager					
1. Does not make gender discrimination among the workers.	3,31	1,37	3,35	1,30	-
2. Does not make religion, language and race discrimination among the workers.	3,72	1,33	3,69	1,37	-
3. Does not harass the workers sexually in oral and physical way.	3,64	1,18	3,58	1,27	-
4. Enable equal opportunities to all the workers to improve and promote.	3,43	1,24	3,38	1,34	-
5. Does not interfere with the workers' private lives.	3,46	1,05	3,38	1,37	-
6. Does not release the workers' secrets.	3,45	1,11	3,34	1,38	-
7. Be fair to all the workers about their promotions.	3,20	1,25	3,14	1,47	-
8. Be fair while s/he is determining the tasks and shifts of workers.	3,47	1,17	3,42	1,24	-
9. Does not accept any kind of present and bribe when s/he implements his or her duties.	3,57	1,27	3,48	1,36	-
10. Respects our syndicate activities.	3,23	1,34	3,40	1,32	*
11. Takes necessary precautions to protect us from occupational accidents.	3,71	1,26	3,69	1,15	-
12. Pays fairly about the workers' performances.	3,24	1,44	3,26	1,30	-
13. Helps the workers deal with their health problems.	3,63	1,20	3,61	1,20	-
14. Does whatever necessary about the workers' social security rights.	3,65	1,18	3,52	1,24	-
15. Pays our overtime fees.	2,81	1,44	2,93	1,40	-
16. Wants us to be careful about the professional ethics rules.	3,85	1,21	3,72	1,27	-
17. Encourages us to let him or her know about our complaints and opinions.	3,40	1,15	3,50	1,09	-
18. Be fair while s/he is evaluating the workers' performances.	3,39	1,17	3,34	1,24	-
19. Avoids any kind of behavior that can insult the workers.	3,69	1,10	3,57	1,29	-
20. Takes our opinions and ideas into consideration during decision making process at work.	3,20	1,40	3,44	1,33	*
21. Does not pay low wages or salaries to the workers to increase the financial profit.	3,18	1,32	3,31	1,21	*
22. Pays great attention to enable a healthy and safe physical working environment to the workers.	3,42	1,15	3,76	1,24	*
23. Does not employ less employees than necessary to decrease the cost.	3,20	1,27	3,35	1,23	*
24. Does not hesitate to give authority and responsibility to the workers.	3,73	1,03	3,62	1,31	-
25. Overcomes the problems caused by unethical behaviors.	3,79	1,09	3,70	1,26	-
General	3,45	1,22	3,46	1,28	-

\bar{X} =arithmetic mean

s.d: standard deviation

*p<0,05

According to the test results in Table 4, only in 5 of 25 items addressed to employees about managerial ethical behaviors were there meaningful differences between Turkey (Istanbul) and Italy (Palermo). When mean scores of the items are analyzed, it can be observed that managers in five star hotels operating in Turkey (Istanbul) have more negative attitudes than those in Italy (Palermo) regarding participation in labor-union activities, paying attention to opinions and ideas when taking operational decisions, paying low wages to employees in order to increase operational profitability and employing less employees than required with the aim of reducing operational cost. On the other hand, mean scores of nearly all items are above 3, intermediate level. According to the findings in Table 5, a meaningful relation was found to be evident, for five star hotels in Turkey and Italy, between managerial ethics and professional burnout as well as its sub-dimensions (p<0,001).

Table 5: Correlation matrix of correlation between managerial ethics and professional burnout

Country	Factors	Pearson correlation coefficient	Emotional exhaustion	Personal accomplishment	Depersonalization	General: professional burnout
Turkey	Managerial ethics	r	-0,39	0,46	-0,36	-0,43
		p	0,000***	0,000***	0,000***	0,000***
Italy	Managerial ethics	r	-0,62	0,57	-0,58	-0,59
		p	0,000***	0,000***	0,000***	0,000***

*** : p<0,001

Pearson Correlation Coefficients (r) indicate that there is a negative relation between managerial ethics and emotional exhaustion and depersonalization but a positive one between managerial ethics and personal accomplishment for both countries. In other words, increased managerial ethical behaviors mean decreased emotional exhaustion and depersonalization of employees, thus leading to personal accomplishments. The relation between managerial ethics and general professional burnout for Turkey (r=0,43) is observed to be lower than the one in Italy (r=0,59).

According to the results in Table 6, linear regression model and regression coefficients were found to be meaningful (p<0,001) between managerial ethics and professional burnout and its sub-dimensions (emotional exhaustion, personal accomplishment and depersonalization) for five star hotels in both countries. The fact that the coefficient between managerial ethics and professional burnout is negative is in parallel with negative correlation coefficients in Table 5. On the other hand, when the R square values analyzed for Turkey variation in emotional exhaustion is %15, variation in personal accomplishment is 21%, variation in depersonalization is 13% and variation in general professional exhaustion is 18% and it can be said that this variations are resulted from employees' managerial ethics applications. For Italy this values are found 38%, 32%, 34% and 35% in order. According to this managerial ethics mostly affect personal exhaustion for Turkey and emotional exhaustion for Italy.

Table 6: Linear regression analysis of the relation between managerial ethics and professional burnout

Dependent Variables	Independent Variable	Turkey				Italy			
		β_j	S(b _j)	p	R ²	β_j	S(b _j)	p	R ²
Emotional exhaustion	Constant	2,40	0,50	0,000***	0,15	3,98	0,24	0,000***	0,38
	Managerial ethics	-0,26	0,13			-0,51	0,07		
Personal accomplishment	Constant	2,37	0,32	0,000***	0,21	1,81	0,31	0,000***	0,32
	Managerial ethics	0,49	0,09			0,55	0,08		
Depersonalization	Constant	2,59	0,50	0,000***	0,13	4,17	0,32	0,000***	0,34
	Managerial ethics	-0,23	0,14			-0,60	0,09		
General: Professional burnout	Constant	2,65	0,45	0,000***	0,18	3,02	0,29	0,000***	0,35
	Managerial ethics	-0,51	0,12			-0,59	0,10		

***: p<0,001

Conclusion and Implications

Dealing with ethical behaviors displayed by managers towards employees with lower ranks, managerial ethics includes many aspects such as being objective in workplace, providing a working environment in which an individual can feel himself/herself healthy and socially and economically safe, promoting personal development through assignment of authorities and responsibilities and not getting involved in discrimination. Considering the importance of enjoying qualified labor force in an increasingly fiercer competitive environment, such behaviors can be argued to promote productivity of employees and to reduce their level of professional burnout.

This study determined employee's level of professional burnout and their perceptions of managerial ethical behaviors comparatively between Turkish and Italian five-star hotels. The study concluded that employees working for five-star hotels in Turkey had higher level of professional burnout (emotional exhaustion and depersonalization) when compared to their counterparts in Italy. In parallel with the results of this study, several other studies on tourism sector in Turkey (Kozak 2001; Pelit and Türkmen, 2008; Tepeci and Birdir, 2003) suggested high levels of burnout on the part of employees. On the other hand, a study conducted by Birdir and Tepeci (2003) indicated that managers working for three, four and five-star hotels in Turkey had a low level of professional burnout. The authors attributed this to the fact that managers were well-paid, that being a hotel manager is a prestigious occupation and that working environment provided certain advantages for managers. Even so, several studies on tourism sector (Mann, 1997; Reynolds and Tabacchi, 1993) found that employees had a high level of professional burnout. It was observed that perception of employees working for five-star hotels in Turkey and Italy regarding managerial ethical behaviors was similar and generally positive. However, employees in Italy noted that their managers behaved more ethically than the ones in Turkey concerning participation in labor-union activities, paying attention to opinions and ideas when taking operational decisions, paying low wages to employees in order to increase operational profitability, attaching importance to safe and sanitary physical working environments and employing less employees than required with the aim of reducing operational cost. As stated in this study, those who work for five-star hotels in Turkey were observed to express adverse opinions regarding low wages and working conditions. Furthermore, many studies (Altman and Brothers, 1995; Brymer, Perrewé and Johns, 1991; Law, Pearce and Woods, 1995; Pavesic and Brymer, 1990; Zohar, 1994) discovered that employees in tourism sector suffered from low wages, long working hours, heavy work load and stress. In addition, Bitner, Booms and Mohr (1994), note that it is the employees in restaurants, hotels and airlines who most frequently experience negative encounters with customers.

Another result from calculations of R square values in the research is managerial ethics mostly affect personal exhaustion for Turkey and emotional exhaustion for Italy. On the other hand, a negative moderate correlation of $r=0,43$ for Turkey and $r=0,58$ for Italy was found between managerial ethics and professional burnout. This finding and also according to regression analyze suggests that Italian employees' level of professional burnout is more affected by managerial ethical practices than Turkish ones. It is obvious that a person assuming a managerial role in any organization, regardless of the sector it is in, have certain ethical responsibilities, within the framework of "business ethics", towards all groups with whom that organization is in interaction. The

criteria for right and wrong underlie ethics. Within this framework, a person assuming a managerial role in any organization should take these criteria for right and wrong into consideration for all decisions he/she makes; in other words, they should display behaviors that are consistent with ethical principles considering that he/she is the most authorized person representing his/her organization and that he/she is a model for both employees and customers. Almost all organizations in tourism sector, regardless of their field of activity (travel, hotel catering enterprises, etc.), are involved in labor-intensive production by the very nature of tourism sector. Within this scope, the necessity and importance of displaying ethical behaviors towards employees on the part of managers gets increased seeing that both those who carry out production and those who benefit from the service produced are human.

It is quite natural that employees are affected by the way managers treat them and that they display behaviors regarding both the services they produce and their feelings and ideas of their organizations in accordance with this interaction. On the other hand, managers' behaviors are related to the attitude developed by employees towards their job and organization. Many studies (Iverson and Buttigieg, 1999; Meyer et al., 2002; Pillai et al., 2003; Walumbwa et al., 2005) proved that manager or leadership behaviors had an influence on employees' commitment to a organization or their behaviors. Moreover, a study by Gill, Flaschner and Shachar (2006), indicated that leadership behaviors of managers in tourism industry had an effect on stress and professional burnout levels of employees.

When employees believe that ethical principles are neglected during their interaction with managers, this will lead to disappointment and, even worse, burnout on the part of employees. Thus, the results of this study support this idea. Since an employee with a high level of burnout will develop a negative perspective on his/her organization and job, managers should carry out those activities which take ethical principles and practices into consideration and value employees' opinions in especially managerial practices. On the other hand, acting responsibly and adherence to ethical values in business life will also increase success and efficiency of daily activities. Within this context, financial performance of an organization will be contributed by high commitment among employees, investors' being more interested in making investments and increased customer satisfaction. In addition to being a presentation of the current state in Turkey and Italy as regards the issue, the study is especially important in that the number of studies in different countries will get increased and the results can be compared. Furthermore, it is obvious that such studies will help set criteria for ethical behaviors to be widely taken into consideration by organizations and managers and make a contribution to the literature with awareness that managers' behaviors have an effect on employees' attitudes towards their job and organization and eventually their burnout level.

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