

MODERATION OF PERSONALITY TYPES TO INFLUENCE ROLE OVERLOAD ON BURNOUT TAX CONSULTANTS IN BALI PROVINCE

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Abstract: *The purpose of this research is to know the influence of role overload on burnout. The specific purpose of the study is to know the ability of the personality type contingency factors to moderate the influence of role overload on the burnout. The population of research is a registered tax consultant and works at the tax consultant Office/CKP in Bali Province Dng sample method purposive sampling. The Data is compiled using questionnaires from previously modified researchers and is eligible for instrument validity and reliability test. Then, the accumulated data is emulated and carried out several tests and analyses, including: 1) classic assumption Test to ensure the eligibility of Best Linear Unbiased Estimator (BLUE), 2) Descriptive statically analysis, 3) model feasibility test (test F), 4) Coefficient of determination (ADJ. R2) analysis, and 5) research hypothesis Test (T-Test) for both partial and moderated influences. The study concluded that the role overload significantly positively affects the burnout. Personality types have significant negative effects but are incapable of weakening the positive influence role overload on the burnout.*

Keywords: *role overload, personality type, burnout, contingency factor.*

I. INTRODUCTION

a. Research Background

Sri Mulyani in a press conference in Jakarta, Wednesday 2 January 2019 said that the ratio of tax (tax ratio) experienced a significant improvement in the year 2018 compared to 2017, from 10.7% to 11.5% of GDP. This means that all the Government's taxation reforms are increasingly showing results (Warta Ekonomi.co.id., 3-1-2019). Despite the increase, the achievement is still lower than the tax ratio of Southeast Asian countries except Burma. The low tax ratio is not to be held only to the government, public awareness to pay taxes is still low, and also less optimal role of tax consultants due to the status of prolonged dual agency that resulted, one of them, taxconsultants experience burnout.

The cause of burnout experienced by tax consultants is the role pressure (role overload) experienced by individuals in an organization. Cordes, L., Dougherty, & W., (1993) say that one of the causes of burnout is role overload. Mondy, et al (1990: 490) state that role overload is a more complex type of role conflict. GRATIA, (2014) asserted that role overload occurs when employees have to carry out tasks that make sense when done one by one, but those tasks become more difficult if carried out simultaneously in the specified time period.

However, some empirical research revealed inconsistent results of the influence of role overload on burnout. Fogarty et al (2000), Murtiasri & Ghozali, (2006), Jones (2010), Tamaela (2011), Utami & Nahartyo (2013), Wiryathi et al. (2014), Andy Pradana (2016), found the influence of role overload on burnout. Meanwhile, research conducted by Riantiningtyas (2009) found that auditor burnout is affected by role conflict, while role ambiguity and role overload do not affect auditor burnout. Ferdiansyah and Ira Rachmawati Purnima (2011) found that role overload had no effect on burnout.

The inconsistencies of these results are suspected because of other factors affecting the relationship between free variables and the bound variables. Govindarajan (1986) states that the possibility of the absence of research results depends on certain factors or better known in terms of contingency factor. Murray (1990) explained that in order to reconcile conflicting results required a contingency approach to identifying other variables that act as moderate or mediation in the research model. Some contingency factors can be suspected of moderate the influence of role overload on tax consultant burnout one of which is the role of internal factors that is the personality type/TP of tax consultant.

b. Research Problems

Based on the background description, the problem in this research is:

1. *Does the role of overload affect the burnout of tax consultants?*
2. *Does personality types moderate the influence of role overload on tax consultant burnout?*
3. *Does personality types moderate the influence of role overload on tax consultant burnout?*

II. RESEARCH METHODS

a. Research Design

This research is an associative research that first wants to confirm the alleged influence of role overload on the burnout and specifically wants to uncover the alleged personality-type moderation role to role overload influence on burnout.

b. Object, location, population, and sample research

The object of this research is the burnout tax consultant with the location of research is the office of tax consultant/CKP in Bali province. The population of this research is 2007 tax consultant who works at 25 KKP based on Indonesian Tax Consultant Association directory 2018. Research samples are determined by the purposive sampling method with the following criteria: 1) is an employee who works in the field of taxation, and 2) has a one-year minimum working experience in KKP.

c. Variable identification

The research variables are anything that is shaped by researchers to learn so that information about it, then withdrawn the conclusion (Sugiyono, 2017). The variables in this study include: dependent variables in this study were Burnout (BO). Independent variables or variables that affect the dependent variables in this study are role overload (RO). Moderation variables are personality types (PT).

d. Operational definitions and variable measurements

The operational definition of variables is the definition for each existing research variable, with the aim of explaining the characteristics of the object into the elements that are observed, so that the concept can be measured and operationalized into research (Jogiyanto, 2007). The operational definitions and measurements of this research variable are as follows:

1. Burnout

Burnout is a fatigue syndrome, both physically and mentally that will cause negative effects on self, lack of concentration and negative work behavior (Pines & Maslach, 1993). Burnout is a representation of specific psychological stress syndrome which is a negative response that arises because of work pressure or stressor (Cordes et al., 1993). Burnout is also defined as a condition that arises from time to time and is characterized by emotional exhaustion and a combination of negative traits (Kreitner & Kinicki, 2005). This variable was measured by adopting the instrument used by Sudibyo, (2011) consisting of fourteen items of statements using a six-point Likert scale adopted from the Andy Pradana questionnaire (2016).

2. Role Overload

Role Overload is a situation that occurs when employees must carry out tasks that make sense when done one by one, but those tasks become more difficult if carried out simultaneously in a specified time period (GRATIA, 2014). Role overload is a condition where someone has too much work to do but is not in accordance with the available time and capabilities. This variable is measured by adopting the instrument used by Andy Pradana, (2016), which consists of three statement items using a six-point Likert scale.

3. Personality type (PT)

Tax consultant personality types examined in this research are extrovert personality types. These personality types are personality traits that are capable of being sociable and active. Extrovert personality types focus on individuals who are friendly, assertive, and interact positively with others (Suliman et al., 2010), and have stress levels that tend to be lower (Azizah, 2016). This variable is measured by adopting the instrument used by Sudibyo, (2011), with a 6-point Likert measurement scale.

e. Data Types and sources

The type of data used in this research is that quantitative data is data that is in the form of numeric or qualitative data (Sugiyono, 2017). Quantitative data in this study is the value score data of the questionnaire responses that have been filled by the respondent. The data sources used in this study are primary and secondary data. Primary data is data sourced from a respondent's response through a research questionnaire. Secondary data is data obtained from documents prepared by third parties such as data and the address of the tax consultant's office KKP and the name and address of the taxation consultant.

f. Data Collection Methods

The method of data collection used in this study is questionnaire is a technique of collecting data done by providing a set of questions or written statements to the respondent to the answer (Sugiyono, 2017). In this study, questionnaires were disseminated directly to the target respondents to each CKP in Bali.

g. Data Analysis Techniques

The validity and reliability test of the instrument as well as test assumption Classical Questionnaire was first disseminated Limited and then tested its validity and reliability before being spread to real respondents. The classic assumption test includes data normality testing, heteroskedasticities, and Multicollinearities performed first before the MRA test.

Moderation regression analysis (MRA) Moderation regression analysis (MRA) after testing the classic assumptions of the research samples, the verification of the verificative data will be conducted using the moderation/ Moderated Regression Analysis (MRA), with the following equation:

$$BO = \alpha + \beta_1RO + \beta_2PT + \beta_3RO.PT + e \dots\dots\dots (1)$$

Description:

BO = Burnout

α = Constants

$\beta_1, 2, 3, 4, 5, 6, 7, 8$ = regression coefficient of independent variables, and the interaction of .

RO = The role of overload

PT = Personality Type

RO. PT = Role of overload interaction and personality type

e = error

III. RESULT

a. Research Instrument Test Results

The instrument validity test results show that the Pearson correlation of each respondent's statement is greater than 0.30 and the significance value is less than 0.05 so it meets the valid requirements. The reliability test resultsshowed the value of the Cronbach's Alpha coefficient is greater than 0.70 so it can be said to be reliable.

b. Respondent's research

Respondents in this study are all tax consultants at the tax consulting office in the Province of Bali. This research uses purposive sampling technique, which is a sampling technique with certain considerations, where a sample tax consultant is a tax consultant who has a minimum working experience of 1 year. Based on this, the number of respondents in this study was 146 people. The research questionnaire began to be spread on 20 January 2019 – 20 February 2019. The collection of data is done by visiting respondents directly and submitting the 210 Ekspemplar questionnaire, has been returned as many as 180 questionnaires, and who did not meet the purposive sampling criteria as many as 34 questionnaire so that the amount of questionnaires was that can be used is 146 questionnaire. The calculation of the data results in the rate of return of respondents (response rate) of 86 percent and the level of return that can be analyzed (useable response rate) of 70 percent, as shown on table.

TABEL 1. RETURN AND USE OF QUESTIONNAIRE

Remark	Amount
Questionnaires distributed	210
Questionnaire that did not return	30
Questionnaire that did not meet the criteria (working period <1 year)	34
Questionnaire that can be used	146
Rate of return (response rate) <u>Questionnaire returned</u> x 100% Questionnaire distributed	86%
Return rate used (useable response rate) <u>Processed questionnaire</u> x 100% Distributed questionnaire	70%

Source: Primary data processed (2019)

c. Classic Assumption Test Results

The results of the classic assumption test have been carried out. Data normality test results can be seen that the coefficient value of Asymp.Sig. (2-tailed) of 0.066 is greater than the alpha value of 0.05. This shows that the RO, PT, and BO variables are normally distributed. Multicollinearity test results showed a tolerance value greater than 0.10 and a VIF less than 10 so that it can be said there are no symptoms of multicollinearity. Heteroscedasticity test results showed that all independent variables in this study, namely role overload, and personality level, showed the value of sig. respectively of 0.792 and 0.858 which is greater than 0.05 so they do not contain symptoms of heteroscedasticity.

d. Descriptive statistics

Statistics of the three descriptive variables in this study are as presented in table 2. The table shows the average respondent's perception of the variables RO, PT, and BO, respectively 2.79, 3.51, and 2.80 with a 5-point Likert scale.

TABLE 2. DESCRIPTIVE STATISTICS

VARIABLE	N	Minimum	Maximum	Mean	Std. Deviation
RO	146	1	5	2.79	.062
PT	146	1	5	3.51	.645
BO	146	1	5	2.80	.832
Valid N (listwise)	146				

e. MRA test Results

The processing of research data has been conducted using SPSS with technical regression analysis of moderation/moderated regression analyses/MRA and obtained results as presented in table 3.

TABLE 3. MRA TEST RESULT

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,581	15,502		,941	,349
	RO	,429	1,818	,149	,236	,014
	PT	-,052	-,200	-,041	,262	,034
	RO. PT	-,055	-,024	,792	2,258	,056

a. Dependent Variable: BO

1. MRA Equation Model of Burnout Prediction

Based on table 3 can be known values of constant is 14.581, betacoefficient: RO = 0.429, PT = -0.052, and RO. PT = -0.055, so based on this information can be compiled MRA equations to prediction burnout, as follows:

$$BO = 14,581 + 0,429RO - 0,052 PT - 0,055RO. PT + e \dots\dots\dots(2)$$

2. Research hypothesis test results

H1: Role overload is positively influential in tax consultant burnout.

According to table 2, it is known that the hypothesis test results (test) The influence of RO variables on the BO acquired Sig value. amounted to 0.014 with a unstandardized coefficients beta value of 0.429, which means that RO significantly positively affects the BO or The role overload perceived by KKP in Bali increased the burnout of tax consultants in Bali. These test results receive an H₁ hypothesis stating that Role overload is positively influential in tax PT consultant burnout. Thus the test result receives the H₁ hypothesis.

H2: Personality type has a negative effect on tax consultant burnout.

Based on table 3 it can be seen the effect of the PT variable on BO with the value of Sig. of 0.034 and beta unstandardized coefficients of -0.052 which means that the PT variable has a significant negative effect on BO or in the words that the personality type weakens significantly with the tax consultant burnout in Bali. Thus the results of this hypothesis test accept the H₂ research hypothesis.

H3: Personality types weaken the positive influence of role overload on tax consultant burnout.

Based on table 3 it can be seen that the results of the hypothesis test (t test) the effect of RO.PT variables on BO obtained the value of Sig. of 0.056 with an unstandardized coefficient of beta value of -0.055 which means that the RO.PT variable has a significant negative effect on BO or in words that the personality type weakens

but does not significantly influence the positive role overload on the tax consultant burnout in Bali. Thus the results of this hypothesis test reject the H_3 research hypothesis.

3. Result of model test (F test) and coefficient of determination analysis (R^2)

In order to know the power of MRA model in the determination of the burnout then first carried out the feasibility test model (F test) and coefficient of determination analysis (R^2). Based on table 3, the results of the MRA model test it can be seen that the significance value of 0.037 is smaller than $\alpha = 0.05$, so that the MRA model of this study is to fulfill the model feasibility test. Meanwhile, table 4 show that the coefficient of determination test result and an R^2 value of 0.570 was obtained, which means that 57.0 percent of the burnout variation can be explained by the independent variables in the remaining model of 47.0 percent explained by other variables not included in this research model. .

IV. CONCLUSION

Based on the hypothesis testing and the discussion of research results that have been displayed earlier then it can be concluded as follows: first, Role overload increases with significant tax-burnout. Second, personality types weaken with significant tax consultant burnout, and third personality types weaken the influence of positive role overload on tax consultant burnout but not significant.

Based on the discussion that has been done then the advice can be made as follows:

- 1) Efforts to minimize the occurrence of tax consultant burnout in Bali by implementing better time management so that the work can be completed in a timely manner.
- 2) Further research can be done in the period of March and April during the peak season to match the results expected by researchers in researching the situation of burnout.
- 3) For subsequent researchers, it is necessary to test the role of other contingency factors that allegedly could reduce the negative influence of time budget pressure on the quality of audits, such as: fraud audit training, whistleblowing intention, and professional skepticism, and others.

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